



Policy Owners:	Policy & Ethics Committee
Original Issue Date:	9/12/11
Revision Number:	4
Revised Effective Date:	1/1/19
Approved By:	Policy & Ethics Committee

GIFTS & ENTERTAINMENT POLICY

PURPOSE

ATC Management Inc. ('ATC' or the 'Company') recognizes that gift giving and receiving is a standard business custom. This policy provides guidelines to assist employees in making appropriate gift giving and receiving decisions.

SCOPE

This policy applies to all ATC employees.

DEFINITIONS

Commercial Protocol – Common practices of a company or the industry the company is in.

Tangible Gift – Gift given or received with a cash value (e.g. gift cards, event tickets, hotel packages, baby clothes, etc.).

RESPONSIBILITIES

ATC employees are responsible for:

- Giving and receiving gifts in accordance with this policy
- Submitting a request for the procurement of birth/adoption and funeral gifts to ATC employees through Human Resources via the [Gift Form](#)
- Promptly reporting tangible gifts given to an ATC employee that are required to be reported as taxable income on an employee's W-2 (see footnote 2 in table below) to Human Resources via the [Gift Form](#)
- Rejecting any gifts offered that are not aligned with this policy
- Consulting with their supervisor when appropriate protocol is unclear
- Ensuring that no conflict of interest exists, in fact or appearance, when accepting a gift

ATC supervisors are responsible for:

- Communicating and enforcing company expectations regarding gifts and entertainment to staff members
- Consulting with the Policy & Ethics Committee when appropriate protocol is unclear
- Ensuring that decisions involving the Company and its relationship with customers and suppliers is not influenced by gift giving or receiving

Human Resources is responsible for:

- Facilitating the procurement of birth/adoption and funeral floral arrangements/memorials on behalf of ATC employees
- Recording applicable gifts as taxable income on employee's W-2 as part of total rewards compensation, in accordance with IRS requirements

GIFT GIVING	
Appropriate	Inappropriate
Promotional items / giveaways with ATC logo	Wedding gift for an ATC employee ¹
Project / team celebratory gifts with ATC logo	Illness / hospitalization gift for an ATC employee ¹
Gift for the birth / adoption of an employee's child ²	Farewell gift for an ATC employee (non-retirement) ¹
Gift for an ATC retiree ²	Holiday gift for an ATC employee ¹
Floral arrangement or donation in ATC's name upon the death of an employee's parent, sibling, spouse, child, or domestic partner	Gifts of cash (including gift cards) of any value to customers, suppliers, or government officials
Employee recognition coordinated through HR (e.g. On Target, Bull's Eye, etc.)	Gifts, meals, or entertainment to suppliers during the contract proposal, awarding, or negotiation process
Reciprocal meal or entertainment exchanges with customers / suppliers that serve legitimate business interests	Gifts that could be construed as a bribe, kickback, or give the impression that there is an attempt to influence objective judgment or to reward favorable treatment
Gifts to customers / suppliers based on commercial protocol	Payment, offer, or promise of anything of value to a foreign public official, political party, or candidate in order to obtain an improper advantage in obtaining or retaining business

GIFT RECEIVING	
Appropriate	Inappropriate
Gifts of nominal value (\$100 or less) received from a customer / supplier	Gifts of cash (including gift cards) of any value from customers, suppliers, or government officials
Reciprocal meal or entertainment exchanges with customers / suppliers that serve legitimate business interests	Gifts, meals, or entertainment from suppliers to influential employees during the contract proposal, awarding, or negotiation process
Vendor-sponsored social events, provided the vendor is present	Tickets to a sporting/entertainment event from a vendor that will not be present at the event
Gifts won at a game of chance (e.g. raffle) at an ATC-sponsored event ²	Gifts that could be construed as a bribe, kickback, or give the impression that there is an attempt to influence objective judgment or to reward favorable treatment
Gifts won at a game of chance at a supplier hosted event	

¹ Personal donations from team members may be used for these gifts, but corporate funds are not permitted.

² Gifts must be reported to Human Resources for W-2 reporting purposes, regardless of dollar amount.

REPORTING

It is the responsibility of all ATC employees to report any suspected violations of this policy, in accordance with ATC's [Open Door Policy](#).

EXCEPTIONS/VIOLATIONS

The list of acceptable and unacceptable gifts is not all inclusive. Gifts not referenced within this policy must be approved by an ATC Officer.

Exceptions to this policy require the approval of the Policy & Ethics Committee.

Employees who violate this policy are subject to disciplinary action, up to and including termination.