Pioneers Gifts to Fellow Pioneers Policy

April 10, 2026

We understand that from time to time, Pioneers may have a desire to honor fellow Pioneers for their service to our organization and the communities we serve. However, because of stringent IRS regulations regarding gifts, doing so may create an unintended employer/employee relationship and in all cases, creates a taxable event for the recipient.

Per IRS Publication 15-B, cash and cash equivalent fringe benefits (for example, gift certificates, gift cards, and the use of a charge card, or credit card), no matter how little, are taxable income subject to tax withholdings and are never excludable as a de minimis benefit.

In light of IRS regulations, it is the policy of Pioneers that no monetary gifts, nor gift cards be given to fellow Pioneers for recognition of service. In lieu of cash or gift cards, it is recommended that recognition of the invaluable service of Pioneers be given by the following three options:

1. Using Pioneers funds, tangible items such as beverage holders, clothing, jewelry, etc., can be given to a fellow Pioneers at a value not to exceed $25 within a 12-month period.

2. Award plagues may not exceed $25, without Director pre-approval.