**U.S. Army Aviation Center of Excellence and Fort Rucker**

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| **Rank, Name and Title** | | **Directorate** | **Phone Number and Email** | **Date** |
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| **A gift is any gratuity, favor, discount, entertainment, hospitality, loan, forbearance, or other item having monetary value, including services, training, transportation, local travel, lodging, and meals. Indirect gifts are those given to an employee’s parent, sibling, spouse, child, or dependent relative because of that person's relationship to the employee.** | | | | |
| **Nature and Description**  **of the Gift**  **Briefly describe the gift.** |  | | | |
| **Source(s) of the Gift**  **Indicate ALL sources providing or sponsoring the gift.** |  | | | |
| **Reason for the Gift**  **Describe the reason for receiving the gift (if known).** |  | | | |
| **Fair Market Value of the Gift**  **include the source(s) used to calculate value.** |  | | | |
| **Gift Recipients**  **List recipient(s), including spouses as applicable.** |  | | | |

**Gift Reference Guide and Worksheet**

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| **\*\*\* This is meant to be a reference guide and worksheet, and is not a substitute for obtaining an ethics opinion where applicable. \*\*\*** |

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| **How to Use This Document** | | | |
| **Step 1** | **Find relevant “Gift Description/Basis” and Review the “Exception/Exclusion” (E/E) column to determine if the gift is covered.** | **Yes** | **If yes, keep the gift and review the “notes” for important considerations or limitations. No further action required unless key questions exist; if so, you must answer the questions and complete Steps 2-3.** |
| **No** | **If no:**  **1) Determine if your gift is similar to one of the “E/Es” and review that category’s notes for important considerations or limitations.**  **2) answer the key questions contained in that category.** (these questions are designed to determine if another legal basis may exist to permit accepting the gift). If none of the E/Es are similar, contact OSJA at 334-255-3308 for guidance.  **3) Complete Steps 2-3.** |
| **Step 2** | **Obtain your supervisor’s recommendation (at the end of this worksheet).** | | |
| **Step 3** | **Provide the completed worksheet to the USAACE OSJA Ethics counselor, Building 5700, Room 327.** | | |

**For any gift, always consider:**

**1. Even if you are allowed to accept the gift under the rules, gifts should be refused if acceptance would create**

**the appearance of impropriety;**

**2. Employees may never use their official positions to solicit or coerce gifts; and**

**3. You can always refuse to accept a gift.**

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| **De Minimis and Relationships Based** | | | | | |
| **Inexpensive** | **Valued at less than $20** | **Keep** | **Review remaining E/Es for permissible basis** | | **- Cash may not be accepted under this exception.**  **- limited to $50 per year, per source.** |
| **Minor achievements recognition** | **Is of little intrinsic value intended for presentation**  **(greeting cards, plaques, certificates, trophies, etc.)** | **Keep** | **Review remaining E/Es for permissible basis** | | **- Not intended for items of great value such as crystal, glassware, items containing precious metals, works of art, etc.** |
| **Refreshments** | **Refreshments**  **(coffee, donuts, soda, etc.)** | **Keep** | **Review remaining E/Es for permissible basis** | | **- Common at conferences or meetings.**  **- Cannot be part of or constitute a meal.** |
| **Personal** | **Provided based on personal relationship\*** | **Keep** | **Review remaining E/Es for permissible basis** | | **- Should not be given at an official function.** |
| **Outside**  **Employment**  **or Business** | **Provided based on own or spouse’s outside business or employment relationship/prospective employment** | **Keep** | **Review remaining E/Es for permissible basis** | | **- Gift cannot be offered or enhanced because of your official position or status if based on own or spouse’s outside employment.**  **- Gift may be accepted if customarily provided in connection with bona fide prospective employment discussions.** |
| **Social**  **Invitation** | **Social invitation from someone who is not a prohibited source\*** | **Keep** | **Review remaining E/Es for permissible basis** | | **- Must include several attendees.**  **- Attendees may not be charged a fee.**  **- No travel or lodging may be provided under this exception.**  **- This exception is solely for gift purposes, separate and distinct from the ethical issues surrounding accepting invitations for fundraisers, speaker requests, etc.** |
| **General Public Based** | | | | | |
| **Discounts** | **Discount available to general public; all military, or all government employees** | **Keep** | * **Review remaining**   **E/Es for permissible basis**   * **Answer the key**   **questions in the notes section if your gift is similar to this E/E** | | **Key Questions (1-3):**  **1. List who is eligible for the discount?**  **2. Is the offeror a prohibited source\*?**  **Yes No**  **3. Is the discount part of goods or services paid for by the government or based on a government contract? Yes No If yes, please describe:** |
| **Rewards**  **or Prizes** | **Reward or prize won in a contest open to the public with no entry fee (e.g., lottery, raffle)** | **Keep** | **Review remaining E/Es for permissible basis** | | **- Entry must not be part of your official duties.** |
| **Recognition and Meeting Based** | | | | | |
| **Awards** | **Valued less than $200, and Presented for meritorious public service, and given by an organization which does not have interests substantially affected by your duties** | **Keep** | * **Review remaining**   **E/Es for permissible basis**   * **Answer the key**   **questions in the notes section if your gift is similar to this E/E** | | **Key Questions (1-3):**  **1. Is this award given on a recurring**  **basis? Yes No If yes, for how long has this award been given?**  **2. Who are past recipients?**  **3. What are the written criteria to**  **determine awardee selection?**  **- If it’s a cash award, you must obtain a written legal opinion from the Ethics Counselor before acceptance.** |
| **Honorary Degree** | **Honorary Degree issued by an institution of higher education\*** | **Keep** | **Review remaining E/Es for permissible basis** | | **Key Questions (1-2):**  **1. Is this institution one of higher education\*? Yes No**  **2. Does this institution have a matter pending before USAACE or DOD?**  **Yes No If yes, please describe:**  **- Before acceptance, the Ethics Counselor must make a written legal determination that the timing of the degree would not cause a reasonable person to question the employee's impartiality in a matter affecting the institution.** |
| **Free Attendance (State, local, Civic Organizations)** | **Free attendance\* at an event sponsored by state or local governments or non-profit, tax-exempt civic organizations (26 U.S.C. §501(c)(4) ONLY)** | **Keep** | **Review remaining E/Es for permissible basis** | | **Key Questions:**  **1. Is this organization tax exempt under 26 U.S.C. §501(c)(4)? Yes No**  **2. If the spouse is invited, will other spouses be in attendance? Yes No**  **- Before acceptance, the Ethics Counselor must make a legal determination that your attendance serves USAACE community relations interests.** |
| **Free Attendance**  **(Speaker at Fundraiser)** | **Free attendance\* when giving an official speech\* at a Non-Federal Entity (NFE)\* fundraiser** | **Keep** | **Review remaining E/Es for permissible basis** | | **- The speech must be consistent with Joint Ethics Regulation para. 3-211 and DOD Directive 5410.18, paras. 4.1, 4.2, and 4.4.**  **- The speaker cannot endorse or actively participate in the fundraiser, including soliciting donations or other support for the NFE. The speaker’s attendance may not be used to promote the event.** |
| **Key Questions (1-3):**  **1. Does the Chief Of Staff affirm this forum is appropriate for the dissemination of information in the speech?**  **2. Does the subject matter of the speech focus on the employee’s official duties, USAACE, U.S. Army, or DOD responsibilities, programs, operations, or policies? Yes No If yes, how?**  **3. Do you anticipate receiving a gift for speaking? Yes No If yes, what is its value?** | | | | |
| **Free Attendance (Speaker Assigned by USAACE or Fort Rucker)** | **Free attendance\* at an event when assigned in your official capacity to be a speaker, panel member, or official USAACE, U.S. Army, or DOD representative** | **Keep** | **Review remaining E/Es for permissible basis** | | **Key Questions (1-3):**  **1. Do you anticipate receiving a gift for speaking? Yes No If yes, what is its value?**  **2. Is free attendance provided for a day other than the day of the event (e.g., for all days of the event)? Yes No**  **3. How much is the cost of attendance? (“Government rate,” if any, is acceptable).**  **- The employee must be attending the event pursuant to assignment by, or at the direction of USAACE or DOD.** |
| **Free Attendance**  **(Widely Attended Gathering)** | **Free attendance\* at a large gathering of people with diverse views if the event is in the interest of DOD, the U.S. Army, USAACE, or Fort Rucker.** | | **Yes** | **Keep.** | |
| **No** | * **Review remaining E/Es for permissible basis.** * **Answer the key questions below if your gift is similar to**   **this E/E.**   * **If the answer to question 1 below is “yes,” the ethics**   **counselor must make a written determination on DOD, THE U.S. Army, USAACE, or Fort Rucker interest before acceptance.** | |
| **Key Questions (1-8):**  **1. Is the sponsor a person or organization with interests that may be affected by the performance or non-performance of your official duties, or an organization the majority of whose members have such interests? Yes No**  **If yes, explain how your participation outweighs the concern that acceptance may appear to influence the performance of your official duties:**  **2. How many, and what type of people (e.g., Veterans, Civic Leaders, Corporate officials) are attending the event?**  **3. (a) Will diverse interests or viewpoints be discussed? Yes No**  **(b) Will an exchange of ideas take place? Yes No**  **(c) If yes to either question, describe how this will occur (e.g., at what point during the event):**  **4. If your spouse or a guest is invited, will other invitees bring their spouses or guests? Yes No**  **5. Does your attendance further DOD, THE U.S. Army, USAACE, or Fort Rucker programs or operations?**  **Yes No If yes, how?**  **6. (a) Were you invited by someone other than the sponsor(s)? Yes No**  **(b) If yes, by whom?**    **7. Is the sponsor a 26 U.S.C.** **§501 (c)(3) or §501 (c)(4) tax exempt organization? Yes No**  **8. (a) Will the event take place during or outside of duty hours (i.e., between 0800-1700)? Yes No**  **(b) If during duty hours, will you be on leave or excused absence (e.g., permissive TDY, Pass)? Yes No** | | | | |
| **Foreign Gifts** | | | | | |  |
| **Duty in A Foreign Area** | **Food and Entertainment provided while assigned to duty in or on official travel to a foreign area\*** | **Keep** | * **Review remaining**   **E/Es for permissible basis**   * **Answer the key**   **questions in the notes section if your gift is similar to this E/E** | | **Key Questions (1-3):**  **1. What is the DOD per diem rate for the area?**  **2. Will non-U.S. personnel be present?**  **3. How is attendance part of your official duties?** |
| **Foreign Government**  **(5 U.S.C. § 7342)** | **Items valued at less than $375 provided by a foreign government\* tendered as a souvenir or mark of courtesy** | **Keep** | * **Review remaining**   **E/Es for permissible basis**   * **Answer the key**   **questions in the notes section if your gift is similar to this E/E** | | **Key Questions (1-2):**  **1. If more than $375, would refusal cause embarrassment, be offensive, or affect foreign relations? Yes No If yes, how?**  **2. If the gift is travel, does it take place entirely outside the U.S.? Yes No** |
| **Non-Federal Entity Travel and Related Expenses** | | | | | |
| **Travel, Lodging, and related expenses provided by a Non-Federal Entity**  **(31 U.S.C. §1353)** | **Travel, lodging, and related expenses provided by a non-federal Entity\* to attend a meeting while in an official capacity (on travel orders)** | **Yes** | **Keep** | | **- Before acceptance of the travel, the Ethics Counselor must make a legal determination regarding conflict of interest.**  **- This travel must be approved by travel approving authority (usually the directorate head), in writing, and forwarded to the Ethics Counselor (contact Ethics Counselor for format).**  **- No cash may be accepted; must be payment- in-kind (e.g., plane tickets).** |
| **No** | * **Review remaining**   **E/Es for permissible basis**   * **Answer the key questions**   **below if your gift is similar to**  **this E/E** | |
| **Key Questions (1-5):**  **1. Does the meeting relate to your official duties? Yes No If yes, how?**  **2. Who else is attending?**  **3. If traveling by plane, what is your seating category (E.G., coach, premium)?**  **4. What interaction, if any, has the NFE had with the U.S. Government, including DOD, THE U.S. Army, USAACE, OR Fort Rucker?**  **5. Is this travel in the interest of the government? Yes No If yes, how?** | | | | |
| **Tax Exempt and Non-Profit Organizations** | | | | | |
| **Gifts from Charitable and Veteran’s Service Tax Exempt Organizations** | **Gifts for E-6 and below Servicemembers from charitable and veteran organizations tax exempt under Internal Revenue Code Sections 501(c)(3), (4), (19), or (23)** | **Keep** | * **Review remaining**   **E/Es for permissible basis** | | - **Note that the organization must be tax exempt under 26 U.S.C. §§ 501(c)(3), (4), (19), or (23). Being a non-profit is not the same of having obtained official tax exempt status.**  **- Servicemembers cannot either solicit gifts from these organizations or accept cash gifts.** |
| **Expenses provided by Non-Profits**  **(5 U.S.C. § 4111)** | **Expenses provided pursuant to training in non-governmental facilities, or other meetings, sponsored by a 26 U.S.C. § 501(c)(3) tax exempt organization** | **Keep** | **Review remaining**  **E/Es for permissible basis** | | **Key Questions (1-3):**  **1. Is the organization tax exempt under 26 U.S.C. § 501(c)(3)**? **Yes No**  **2.** **Is the contribution, award, or payment a reward for services to the tax exempt organization? Yes No**  **3. Will you be on official duty or operating in an official capacity? Yes No**  **If yes, how or why?**  **Additional Considerations:**  **- Before acceptance, the Ethics Counselor must make a written legal determination that (1) acceptance of the contribution, award, or payment would not reflect unfavorably on the DOD employee's ability to perform his or her duties in a fair and objective manner; and (2) acceptance would not compromise the integrity of any federal government action.**  **- Federal employees must deduct any expenses paid by the non-profit from their travel voucher, if any.**  **- An organization may be a non-profit, but not tax exempt under 26 U.S.C. § 501(c)(3).** |
| **Gifts Between Employees** | | | | | |
| **Gifts From**  **Subordinates to Superiors**  **Gifts From**  **Subordinates to Superiors** | **Unsolicited gifts given on an occasional basis** | **Keep** | **Review remaining E/Es for permissible basis** | | **- An occasional basis includes traditional gift giving events such as birthdays and holidays.**  **- Examples include items (not cash) under $10 per occasion; food and refreshments consumed at the office; and personal hospitality such as a meal at one’s home.**  **- An employee may solicit voluntary contributions of nominal amounts ($10 or less) from fellow federal employees (no contractors) for an appropriate gift. The solicitor should be junior in rank or grade to remove the appearance of unlawful pressure.** |
| **A gift given between two employees who are not in a subordinate-official superior relationship and who have** **a personal relationship justifying the gift** | **Keep** | **Review remaining E/Es for permissible basis** | | **- This provision applies to a gift from an employee who receives less pay than the individual to whom the gift is given.**  **- Must be a bona fide personal relationship**  **(e.g., existing before federal service or career long relationship).** |
| **A gift given to a superior by a subordinate on special infrequent occasions** | **Keep** | **Review remaining E/Es for permissible basis** | | **- A special infrequent occasion is:**  **(a) An occasion of personal significance such as marriage, illness, or the birth of a child; or**  **(b) An occasion terminating the subordinate-senior relationship, such as retirement, resignation, or transfer outside the organization.**  **- An employee may solicit voluntary contributions of nominal amounts ($10 or less) from fellow employees for an appropriate gift. The solicitor should be junior in rank or grade to remove the appearance of unlawful pressure.** |
| **A gift with an aggregated value of $300 or less given on a special infrequent occasion by a group of people which includes a subordinate** | **Keep** | **Review remaining E/Es for permissible basis** | | **- the cost of food, refreshments, and entertainment provided to the DOD employee and his or her personal guests to mark a special infrequent occasion shall not be included in determining whether the value of a gift or gifts exceeds the $300 aggregate limit.**  **- If an employee contributes to two or more donating groups, the value of the gift from those groups is aggregated for purposes of the $300 limit.**  **- A group gift cannot include a contribution from a non-federal employee such as a contractor.**  **- No “buy down” option allowed.** |
| **Gift Remedies** | | | | | |
| **Universal** | **You pay the gift’s fair or market value** | **Keep** | **Review remaining E/Es for permissible basis** | | **- The fair or market value of a gift is its retail cost.** |

**For any gift, always consider:**

**1. Even if you are allowed to accept the gift under the rules, gifts should be refused if acceptance would create the appearance of impropriety;**

**2. Employees may never use their official positions to solicit or coerce gifts; and**

**3. You can always refuse to accept a gift.**

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| **Supervisor’s Review** | | | | | | | | |
| **Name:** |  | | | | **Phone number:** |  | | |
| **I have reviewed this worksheet and:** | | |  | **I recommend approval of acceptance of this gift.** | | | | |
|  | **I recommend disapprove of acceptance of this gift.** | | | | |
| **Notes or Comments:** | |  | | | | | | |
| **Supervisor’s**  **Signature:** | |  | | | | | **Date:** |  |

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| **Ethics Counselor’s Review** | | | | | |
| **Name:** | |  | | | |
|  | **Acceptance of this gift is authorized by applicable regulatory or statutory authority.** | | | | |
|  | **Acceptance of this gift is NOT authorized by applicable regulatory or statutory authority.** | | | | |
| **Notes or Comments:** |  | | | | |
| **Ethics Counselor’s Signature:** | | |  | **Date:** |  |

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| **Definitions** | |
| **Fair market Value (FRV)** | Value of the item or similar item on a major, U.S. commercial website (e.g., Amazon.com, Walmart.com, Costco.com, etc.), not on an online auction site (e.g., ebay.com). |
| **Foreign Area** | Any area situated outside the continental United States, the States of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, and the territories and possessions of the United States. |
| **Foreign Government** | (1) Any unit of foreign governmental authority, including any foreign national, state, local, and municipal government; (2) any international or multinational organization whose membership is composed of any unit of foreign government as described in (1); and any agent or representative of any such organization, while acting as such. |
| **Free Attendance** | All or part of a conference or other fee or the provision of food, refreshments, entertainment, instruction, and materials furnished to all attendees as an integral part of the event. It does not include travel expenses, lodgings, entertainment collateral to the event, or meals taken other than in a group setting with all other attendees. |
| **Institution of Higher Education** | An educational institution in any State that: (1) admits as regular students only persons having a certificate of graduation from a school providing secondary education, or the recognized equivalent of such a certificate; (2) is legally authorized within such State to provide a program of education beyond secondary education; (3) provides an educational program for which the institution awards a bachelor's degree or provides not less than a two-year program that is acceptable for full credit toward such a degree, or awards a degree that is acceptable for admission to a graduate or professional degree program, subject to review and approval by the Secretary of Education; (4) is a public or other nonprofit institution; and (5) is accredited by a nationally recognized accrediting agency or association, or if not so accredited, is an institution granted preaccreditation status. |
| **Non-Federal Entity** | Any person or entity other than the U.S. Government. The term includes individuals, private or commercial entities, not-for-profit organizations, international or multinational organizations, and foreign, state, or local governments (including the District of Columbia). |
| **Official Speech** | A speech given by an employee in her or his official capacity on a subject matter related to her or his official duties. The subject matter relates to official duties when it focuses specifically on said duties, or responsibilities; programs or operations of the U.S. Army, DOD ; or on U.S. Army or DOD policy matters for which the employee is authorized to speak. |
| **Personal Relationship** | A relationship such as those between the employee and personal friends, or his or her parents, children, or spouse, when the circumstances make it clear those connections, rather than the employee’s position, are the motivating factors behind the gift. |
| **Prohibited Source** | Any person or entity that: (1) seeks official action from DOD; (2) does or seeks to do business with DOD; (3) is regulated by DOD; (4) has interests that may be substantially affected by the performance or nonperformance of the employee's official duties; or (5) is an organization a majority of whose members fit into one or more of these categories. |