



**To:** All DWD Staff

**From:** Indiana Department of Workforce Development

**Date:** January 29, 2019

**Subject:** DWD Policy #2018-03  
De Minimis Purchase of Personal Items

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## Purpose

The purpose of this policy is to provide guidance to Indiana Department of Workforce Development (DWD) employees for the de minimis purchase of personal items.

## References

- 31 U.S.C. 503
- 2 CFR 200.421(e)(3) and 2 CFR 200.467
- State and Quasi Agencies-Uniform Compliance Guidelines Manual, Unallowable Costs section 6.4.7.1
- IRS De Minimis Fringe Benefit Definition <https://www.irs.gov/government-entities/federal-state-local-governments/de-minimis-fringe-benefits>

## Content

For the purpose of this policy, de minimis benefit is defined as any property or service DWD provides to an employee that has so little value, and is infrequent enough, that accounting for it would be unreasonable or administratively impracticable.

DWD employees are occasionally requested to attend work-related conferences, meetings, or other events, for which the individual may be required to wear a shirt, hat, pin, or other attire with a DWD or program-specific logo. Under these circumstances, the employee has the option of paying for these items out of pocket, or using state dollars to purchase the item.<sup>1</sup>

If the employee chooses to use state dollars to purchase the item, it is considered a de minimis personal item and the employee must first submit a requisition through PeopleSoft Financials that includes a justification for the purchase. In the event multiple apparel items are purchased for a work-related event, the requisition justification must include the names of all de minimis personal item recipients, and the name of the work-related event for which the employee plans on attending.

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<sup>1</sup> Please note: *Federal* dollars can **never** be used, even in de minimis circumstances, to purchase personal items.

## **Effective Date**

July 1, 2018

## **Ending Date**

Upon rescission

## **Contact for Questions**

For questions regarding the requisition process, please contact the DWD Procurement department.

For all other questions, contact [policy@dwd.in.gov](mailto:policy@dwd.in.gov).