

Gift Policy

§1 Definition of a Gift

A gift is understood as any gratuitous benefit in the form of goods or services (non-cash gift) or money (cash gift). The value of the benefit is irrelevant for determining whether it qualifies as a gift.

§2 Gratuitous Benefit

A benefit is considered gratuitous if, from the perspective of both the giver and the recipient, it is not intended as compensation for a specific service.

§3 Obligation to Report

Employees who receive a gift or invitation must report it using the designated form to their supervisor and the responsible payroll department. Exceptions apply for internal company events and gifts given on personal occasions.

§4 Internal Group Gifts

Gifts from other companies within the corporate group must not be accepted.

§5 Gifts During Contract Negotiations

Gifts that may be connected to potential contract negotiations must not be accepted.

§6 Tax and Social Security Notice

Gifts and incentives are generally subject to income tax and social security contributions unless exempt. Employees are not required to pay these if the giver assumes the tax in accordance with applicable law.