Whitepaper

Launching Your First Employee Recognition Program

Contents

Introduction

Thinking about implementing an Employee Recognition Program in your organization? Or perhaps you already have one in place, but are wondering how you can improve it or make it easier or less costly to manage?

If so, we're glad you downloaded this guide!

At Qarrot, our mission is to make employee recognition easy, fun, and effective for small to mid-sized organizations. Simply put, we want to make the experience of engaging employees through recognition programs a great experience for all staff - employees, managers, and administrators.

Our goal with this guide is to provide you with an outline of the major considerations involved in creating and implementing a successful recognition program.

We'll also share our thoughts on how to make programs easier to manage and get into some of the trade-offs between different types of design options.

With that said, here's what you can expect:

By the way, we don't necessarily recommend you tackle the guide all in one sitting!

Define your program goals

So, your organization has decided to improve employee engagement. That's great. But, now you're stuck working out the details of what that really means.

Your first task is to translate that decision into one or more goals the program will aim to achieve. We're not yet talking about the behaviors and actions you want employees to take - that comes next.

For now, focus on the one or two major areas that your new program ought to address. To give you a little direction, on the right are the most common objectives companies have had for their recognition programs in 2013, 2015, and 2017:

	2013	2015	2017
n=	*374*	*376*	*282*
Recognize years of service	77%	79%	79%
Create/maintain a positive work environment	74%	77%	77%
Create/maintain a culture of recognition	73%	75%	76%
Motivate high performance	72%	72%	71%
Reinforce desired behaviors	66%	65%	69%
Support organizational mission/values	56%	60%	65%
Increase morale	60%	62%	59%
Support becoming/remaining an employer of choice	37%	40%	44%
Increase retention or decrease turnover	41%	51%	42%
Encourage loyalty	43%	41%	38%
Support a culture of change	18%	24%	25%
Provide line of sight to company goals	24%	27%	24%
Encourage safe practices	N/A	22%	23%
Other	5%	2%	1%

WorldatWork "Trends in Employee Recognition" May, 2017

Once you've identified your program goal (let's imagine you just have one for the moment), consider the actions and behaviors that will accomplish it. Specifically, what do you need employees and managers to do more of (or perhaps less of) for the goal to be accomplished?

This is what you will reward in your program.

Psychology factoid

Our brains are naturally wired to maximize rewards and to minimize danger. Incentives play an important part in encouraging the adoption of new behaviors and forming new habits.

For example, if you choose "increasing morale" as the program goal, you may determine that fostering a culture of recognition would help achieve that. And to do so, you may need to encourage managers to more frequently recognize their staff. You may also need employees to more regularly recognize other peers. These are essentially the behaviors and actions needed to achieve your program goal.

Taking it one step further, you'll need to also define what behaviors, actions, or outcomes are praiseworthy and what incentives are required to encourage ongoing and regular recognition amongst staff.

Now, what to use as that carrot?

Expert insight

Some goals mostly rely on the actions of individual employees. While others are more team-focused and require that groups of staff work together to achieve a common outcome.

Here's our view on when to recognize individuals and when to recognize teams:

WHEN TO RECOGNIZE INDIVIDUALS

Companies comprised of independent employee roles, where interdependency between coworkers is at a minimum, are likely to use individual recognition systems. When collaboration is unnecessary to producing the final deliverable, group incentives have a weaker effect.[1]

Businesses in sales, assembly, and non-technical fields are common environments to implement these types of incentives.

By acknowledging high achievers, you stimulate some healthy competition.

But that's not to say individual recognition is without value in other organizations. The personal nature of these types of acknowledgements should produce a positive and appreciative relationship between employee and employer, translating to longer work tenures and higher work fulfillment.

WHEN TO RECOGNIZE TEAMS

Team recognition programs are fantastic for building an innovative work culture, positive team morale, and highlighting employee improvement opportunities. If your company operates on the output of several interdependent groups or the collaboration of employees in different departments or locations, you should consider team rewards. Much firm work—such as production processes, product development, managing operations, and service development—relies heavily on team efforts.

Achieving a cooperative, collaborative, and inspiring work culture depends on management's investment in communication. Every employee brings a certain knowledge and perspective to the team that can be fully taken advantage of when there is open communication between team members. Employees can learn from one another and adapt to the strengths and weaknesses of their teammates, effectively creating a flexible workload environment. You may even notice employees become so invested in group performance that they demonstrate self-sacrificing behaviour, enabling other group members to perform better at their own expense.[2]

[1] & [2] Ladley, Daniel; Wilkinson, Ian, and Young, Louise. "The Impact of Individual v. Group Rewards on Work Group Performance and Cooperation: A computational social science approach." Journal of Business Research.

Define your program format

After working out your goal (or goals) and the related behaviors and actions, you'll want to create a program

design that best encourages them. Here we'll review five of the more common program "formats" and also explain how the budget for each varies.

Performance-based programs

Ongoing earn

If you've ever earned points from your neighborhood grocery store or pharmacy, this is an example of what we mean by "ongoing earn". For every X amount of dollars spent, you earn Y amount of points from their customer loyalty program.

This approach can apply to performance-based employee recognitions as well. A great example is a sales incentive program.

With an ongoing earn program, employees earn a reward for each successful outcome. Sticking with the sales incentive example, this could mean earning 10 points for each sale of a particular service your company is promoting. Generally, ongoing earn programs run year long. But, that's not a hard rule. Like any other incentive program format, they can also run at certain times of the year when it makes the most sense.

Budget considerations

By their nature, ongoing earn programs come with variable budgets. Rewards earned vary according to the actual performance achieved. But, even ongoing earn program budgets can be forecast and, often, managed with a good degree of accuracy.

Use the pre-program performance levels with assumptions for improvements once the program is implemented to forecast your cost of rewards.

Threshold bonus

Also a very common tactic in customer loyalty programs (buy 3, get 100 bonus points), threshold bonuses often are a compliment to ongoing earn but can live happily on their own as well. And like ongoing earn, threshold bonuses are usually associated with performance-based programs. Building on the sales example in the previous section, a threshold bonus could be added to the mix to encourage high performers to hit a stretch target such as a 500-point bonus to any employee selling 100 units.

> **Budget considerations**
>
> Because the threshold bonus can be earned by any employee reaching the target, the budget varies accordingly and can be forecast using the same approach as ongoing earn.

Winner takes all

We use the term "winner take all" to describe a format where one top performer or a small group of top performers (for example: first, second, and third place) wins a prize.

This format is most often associated with contests and can be effective at driving short-term behavior as participants all eagerly compete for the prize or as a complement to a longer-term incentive program where a select group of top performers are awarded an additional prize for their exceptional results. Sales trips are a fairly common example of this.

> **Budget considerations**
>
> Winner take all can be done on a fixed budget since the number of rewards that can be won is set in advance for the duration of the contest. This caps your cost exposure, ensuring that you won't exceed the budget.

Milestone or anniversary-based programs

Sometimes still referred to as “years of service” programs, the name of this format pretty much explains itself. Unlike performance-based programs, milestone/anniversary programs reward years of employment with an organization, generally either in increments of 5 years or at specific milestones such as 5 years, 10 years, and 25 years. Milestone programs don’t necessarily cause employees to remain with the organization longer, but can be a meaningful way of recognizing and celebrating tenure.

Budget considerations

While less difficult to forecast than variable performance-based formats, these programs rely on some assumptions to determine the number of staff that will achieve a milestone each year. And because milestones have typically been celebrated by rewarding the employee with a specific item (the infamous gold watch) or a limited number of merchandise items to choose from, reward costs can be determined fairly easily.

Manager-to-employee and peer-to-peer recognition

Although “spot awards” have been around for a while—referring to when a manager recognizes an employee’s performance on the spot—the peer-to-peer model is much newer. An evolution of peer nominations, “P2P” requires enterprise recognition software and allows any employee to recognize any other employee, usually with points or money as well as a personal message.

Both M2E and P2P operate on similar principles, the person doing the recognition has a limited budget of points or dollars that can be used monthly to recognize co-workers and is encouraged (though, not always restricted) to do so for certain behaviors or actions that the organization wants to encourage. A common example is to promote the organization’s values by recognizing staff when them demonstrate them in their everyday work.

Budget considerations

Because this type of program is generally based on a fixed monthly budget or “allowance” for participating managers and/or employees, reward costs can be forecast with reasonable accuracy. However, because these programs heavily rely on employee buy-in and active participation, it’s not a given that individual recognition budgets will always be used.

Additional considerations

Remember that under any program model where employees earn points that 10-15%[3] should be expected to “break”. This simply means that they go unused. Whether from employees not earning enough points to redeem for a reward, or from employees earning points and then leaving the organization before they spend them, breakage is a reality in most programs.

[3] Engage 2 Excel. Budgeting for Performance-Based Recognition Programs

Choose your program rewards

Like a good Christmas gift, what you give takes some genuine thought.

Or does it?

In our view, the jury is split on the question of what kinds of rewards are most appreciated by employees and generate the best program results. We're often asked about merchandise vs. gift cards vs. other types of rewards, such as company-provided benefits and perks. Different studies show that tangible items result in 2.5 times greater output than cash or cash equivalents[4] Proponents of merchandise typically add that cash, especially in smaller amounts, is often spent on necessities and the emotional appreciation of the reward quickly fades away. Whereas something tangible has trophy value and holds even more weight than its monetary value.

We can't argue with the above points. But the conventional view that merchandise means printed or online catalogs seems outdated. Here are a few reasons why:

Choice

By definition, catalogs have a fixed number of items, limiting the options available to employees. In order to provide sufficient choice, the provider must offer a large number of items across a variety of categories and brands.

Attainability

Related to the issue of choice, a good catalog should have items available across a range of price points. This allows employees with fewer points to still get something out of the program or for those employees who regularly earn points to cash-out on a more frequent basis.

Shipping

Typically the single largest headache associated with merchandise programs, shipping means delivery times and shipping costs. We don't want to suggest that shipping is problematic by definition. But all too often, we've heard horror stories about fulfillment taking weeks and organizations paying up to 25% of their rewards budget on shipping fees.

With employee recognition programs becoming increasingly ‘mainstream’, we find the above aspects of conventional merchandise catalogs very limiting.

An alternative that many vendors now offer is gift cards. And while physical gift cards still represent the majority of usage today, digital gift cards are quickly gaining in popularity.

Digital gift cards—just like their physical cousins—are branded and are either “open” or “closed”, meaning they can either be used at one retail chain (e.g. Walmart) or used as a general payment card (e.g. Visa Prepaid Card).

Unlike physical gift cards though, digital gift cards can be fulfilled instantaneously without any shipping costs. Plus, many offer variable denominations. In some cases, you can put anywhere from $0.01 to $1,000 on them, providing immense flexibility and attainability.

And when it comes to choice, it’s hard to compare the typical merchandise catalog to the massive array of items available on Amazon.com or in a retail chain like Walmart. For these reasons, we believe that conventional merchandise catalogs will decline in use.

Finally, many organizations do like to include their own products, services, and perks as rewards in their recognition programs. We think that high quality company-branded items or perks like free gym passes or extra time off are nice add-ons to a reward offering. But unless your organization has an extensive list of perks available, they may not get the uptake that you hope.

So, we find it’s usually advisable to add then on top of a solid rewards offering. In our view, having a good degree of choice and attainability is key to ensuring high engagement with your program. And we can’t emphasize enough that shipping from both the view of your employees as well as your rewards budget should be given thorough consideration.

[4] Engage 2 Excel. Budgeting for Performance-Based Recognition Programs.

Plan your budget

Earlier, we discussed program formats and how their budgetary models differ. Now, let's look at some specific figures that can guide you as you build your actual budget.

Employee recognition programs cost an average of 2% of payroll. However, some organizations spend as much as 10% of payroll.[5]

A budget of 2% generally allows managers the ability to recognize outstanding achievers on a quarterly or year-end basis or employee nominated awards.[6]

Milestone or anniversary (length of service) rewards usually cost in the area of $45 per employee annually. Spot recognition, such as manager-to-employee or peer-to-peer programs cost in the range of $15 – $65 per employee annually.[7]

However, as recognition becomes more mainstream we are also seeing 'no cost' programs where organizations use enterprise recognition software to send virtual thank-yous in the form of badges, cards, or posts in a social feed.

The power of recognition is such that these 'no cost' thank-yous shouldn't be discounted. In fact, we expect them to grow in use though we anticipate that they'll usually be coupled with points systems where larger achievements are recognized with rewards.

[5] & [6] Sunnarbor, Rhonda. MotivAction. Results through people.

[7] How much does an employee recognition program cost?

Factor in taxes

We don't like being party-poopers, but you can't plan an employee recognition budget without understanding the role of taxes. In this section, we'll cover some of the main differences in tax treatment between the USA and Canada. However, we always recommend that you consult an expert to determine the tax treatment of your employee recognition program.

Taxes vary according to your state or province, the type of award given, and are subject to federal regulations. Generally, awards employees receive are taxable and will need to be reported at the year-end on their W-2 in the US or T4 in Canada.[8]

Non-cash gifts

In Canada, an employee may receive up to $500 per year in non-cash gifts (based on fair market value). This can be done to commemorate a special occasion (eg. birthday, Christmas, etc.) or to recognize an employee's contributions to the workplace outside of their job description. Within this annual maximum, there is no limit to how many gifts an employee may receive. However, there is no such exemption from taxes in the USA where any gift over $100 is no longer considered de minimis and is therefore subject to tax.

Regardless of value, the following gifts are subject to tax in the U.S. and Canada:

- [x] Cash or near-cash gifts including gift cards
- [x] Reward points and similar systems redeemable for airfare or other rewards if the points are controlled by the company
- [x] A reimbursement for a gift or award which the employee paid for
- [x] Gifts or awards given directly by the manufacturer to the employee of a dealer
- [x] Social committees funded by the employer: Any gift or prize given
- [x] Stocks which are easily converted into cash

Terms to know

TAXABLE BENEFIT

A taxable benefit is defined as a benefit provided to an employee which must be added to the employee's income each period to determine the total amount of income that is subject to source tax deductions

BENEFIT

The paying for or providing an employee (or close relative of an employee) something personal in nature. For example, a reimbursement, allowance, use of employer's property, goods, or services. GST/HST and PST must be included in the value of the taxable benefit where applicable.

Most employers "gross up" awards to alleviate additional tax burdens on their employees. Use Fair Market Value (FMV) calculations to reduce the taxable value of the award to the employee and reduce the amount spent on gross up.

Cash and near-cash gifts

Cash and near-cash gifts or awards are always a taxable benefit for the employee in both the U.S. and Canada. A near-cash item is one that functions as cash, such as a gift certificate or gift card, or an item that can be easily converted to cash, such as securities or stocks.

In Canada, differentiating between a taxable non-cash benefit and an exempt non-cash benefit is based on the circumstances for which the award is given.

Awards or gifts based on work achievements as opposed to work environment contribution are considered by Revenue Canada to be a bonus and must be calculated into the gross income of the employee. The chart below demonstrates the final value of a $500 cash or cash equivalent gift after income taxes are applied based on an employee with a yearly salary of $80,000.

After tax value of $500 gift in Canada*

Province	Marginal tax rate (%)	Award after tax value ($)
British Columbia	32.50%	337.50$
Ontario	32.98%	335.00$
Québec	38.37%	308.15$

* The complete tax tables for all Canadian provinces and U.S. states can be found in Appendix 1

After tax value of $500 gift in the U.S.*

State	Marginal tax rate (%)	Award after tax value ($)
California	41.95%	290.25$
New York	39.10%	304.05$
Texas	32.65%	336.75$

* The complete tax tables for all Canadian provinces and U.S. states can be found in Appendix 1

Canadians, learn more about Gifts, Awards, and Long-Service Awards.[9]

Americans, learn more about De Minimis Fringe Benefits.[10]

Measure program performance

Most successful recognition programs evolve throughout their lifecycle and you should similarly expect to measure your results and regularly evaluate the effectiveness of the program itself to ensure it continues to deliver results. Oddly however, 87% of companies with over 500 employees do not track the results of their programs—to us, that's just crazy. Because of the nature of recognition programs, calculating your return may take up to two years. However, don't underestimate the importance of being diligent; the more data you have on reward costs, level of employee engagement and participation, and behavior changes, the more accurately you can identify the strengths and weaknesses of your program. And don't be afraid to get direct feedback from your employees. This will give you important guidance on how to adjust your program for maximum results.

Measuring your ROI

First, identify metrics that correspond with your desired outcomes. For example, if your goal is increasing retention rates you can use the annual cost of employee turnover (including replacement hiring and onboarding) as your key metric.

This allows you to establish a baseline result you would otherwise expect to see if you didn't put a program in place.[11]

Then calculate the change in your metric after the program's launch by subtracting the baseline from the current year's result. Building on the above example, you would simply calculate any reduction in the cost of employee turnover by subtracting your baseline costs from the current year's actuals.

Last, divide the result by the total cost of the program, which should generally include set-up, ongoing management (including any software subscriptions, program management fees, or internal personnel costs) as well as the cost of rewards.

Calculating your Return on Investment[12]

$$\frac{\text{(BASELINE METRIC RESULT – IMPROVED METRIC RESULT)}}{\text{PROGRAM COSTS (REWARDS, ADMINISTRATION)}}$$

" 87% of companies with over 500 employees do not track the results of their programs—to us, that's just crazy.

[11] Gary Beckstrand, VP of research and assessment services at O.C Tanner in Salt lake City

[12] SHRM.com

Automate your program

If you've made it this far, you must really be serious about employee recognition! That's awesome. As a little bonus, we thought it would be helpful to include a short section on program automation.

A good number of companies we speak to already have basic, manual recognition programs in place. These programs may be effective, but can be time-consuming to manage or simply don't scale with the growth of the organization. Similarly, some program formats like peer-to-peer simply aren't as impactful if done manually.

Employee Recognition Software not only provides the functionality to run different types of program formats (sometimes all within the same platform), but can reduce the overall time spent managing your program.

Here's how:

Points tracking

It boggles the mind, but some organizations still use spreadsheets and manual methods of tracking the points or rewards being earned by employees. Why?

Self-serve reward redemption

Picking up on our merchandise catalog rant from earlier, we see software solving many of the headaches around reward fulfillment. Why order from a print catalog or pick up a phone when you can just order a reward through your recognition software? If the reward in question is digital (such as a gift card), then the process is further simplified. Fulfillment is real-time without any handling or shipping. It's just that easy.

Recognition rules

Software can also help enforce recognition rules that can be trickier to manage manually. For example, your employees may more frequently recognize their friends through a peer-to-peer program without the proper oversight. But with software, you can more effectively ensure that rules are respected because the system puts limits in place and provides reporting.

Campaign automation

Launching a new communications or incentive campaign within your program takes a lot of effort. And while software can't eliminate the planning involved, it can substantially simplify the execution. By providing campaign templates and easy-to-use rules, software can empower you to launch campaigns literally in minutes (instead of days) and then to automatically manage employee participation.

Notifications, announcements, and alerts

Keeping your employees informed and constantly up to date about program activities, developments, and communications is challenging. Especially in larger, spread out organizations. Software immensely simplifies this by automating notifications and alerts, which let employees know when they or their colleagues have new recognition opportunities or are being recognized. Similarly, most software platforms offer the ability to publish announcements or to blast communications to all registered employees.

Budget management

Managing your program budget can be tricky, especially if the program depends on managers or employees more broadly to do the recognition. With software, you can set budgets by role so that participating staff can't over spend.

Similarly, a good platform will always provide a consolidated view of your expenses – both actual rewards cost as well as potential future costs – with the click of a button.

Data and reporting

Staying on top of employee participation and activity within your program is a staple feature of most employee recognition software solutions. Administrative dashboards give you an overall at-a-glance view and for a more detailed view, simply pull the right report. Some software solutions also let you download the report in Excel or other formats to satisfy the more numerically oriented program administrator.

Conclusion

At Qarrot, we firmly believe that a well-thought-out employee recognition program can be awesome for the program administrators, managers, and employees.

We hope that this guide has provided you with the insights, inputs, and frameworks necessary to help you design your program, or to begin improving the one you already have!

Regardless of your goals, program design, and rewards, you've got to remain diligent and track participation, behaviors, and outcomes. And, above all, measure the financial impact for your organization. Employee recognition shouldn't be a short-term tactic to briefly boost performance, but part of your long-term strategy to attract, retain, and develop your talent.

After all, recognizing employees is a means of improving engagement and, with it, your business results. Happy and engaged employees are good for business.

About us

Qarrot provides web-based solutions for organizations to recognize, engage, and motivate their employees.

The Qarrot Recognition Platform is specifically designed for the needs of small to mid-market companies and offers multiple ways to motivate staff—something we call Multi-Factor Employee Engagement™.

Whether your staff work in one location or many, Qarrot can help you make employee recognition easy, fun, and effective.

Let’s talk!

Appendix I

After tax value of $500 gift in the Canada*

Province	Marginal tax rate (%)	Award after tax value ($)
British Columbia	32.50%	337.50$
Alberta	32.00%	340.00$
Manitoba	39.40%	303.00$
Saskatchewan	35.00%	325.00$
Ontario	32.98%	335.00$
Quebec	38.37%	308.15$
NFL/Labrador	39.30%	303.50$
Nova Scotia	38.67%	306.65$
New Brunswick	37.47%	312.65$
PEI	38.70%	306.65$
NWT	30.60%	347.00$
Nunavut	29.00%	355.00$

After marginal tax values of a 500$ cash gift/award across Canada based on an annual gross income of $80,000

After tax value of $500 gift in the U.S.*

State	Marginal tax rate (%)	Award after tax value ($)
Alabama	32.65%	336.75$
Alaska	32.65%	336.75$
Arizona	36.89%	315.55$
Arkansas	39.65%	301.75$
California	41.95%	290.25$
Colorado	37.28%	313.60$
Connecticut	38.15%	309.25$
Delaware	39.25%	303.75$
Florida	32.65%	336.75$
Georgia	38.65%	306.75$
Hawaii	40.90%	295.50$
Hawaii	40.90%	295.50$
Idaho	40.05%	299.75$
Idaho	40.05%	299.75$
Illinois	37.65%	311.75$
Indiana	36.05%	319.75$
Iowa	32.65%	336.75$
Kansas	37.45%	312.75$
Kentucky	38.65%	306.75$
Louisiana	32.65%	336.75$
Maine	40.60%	297.00$
Maryland	37.40%	313.00$
Massachussetts	37.85%	310.75$
Michigan	36.90%	315.50$
Minnesota	39.70%	301.50$

After tax value of $500 gift in the U.S.*

State	Marginal tax rate (%)	Award after tax value ($)
Michigan	36.90%	315.50$
Minnesota	39.70%	301.50$
Mississippi	37.65%	311.75$
Missouri	32.65%	336.75$
Montana	32.65%	336.75$
Nebraska	39.49%	302.55$
Nevada	32.65%	336.75$
New Hampshire	37.65%	311.75$
New Jersey	39.02%	304.90$
New Mexico	37.55%	312.25$
New York	39.10%	304.50$
North Carolina	38.45%	307.75$
North Dakota	34.92%	325.40$
Ohio	36.41%	317.95$
Oklahoma	37.90%	310.50$
Oregon	32.65%	336.75$
Pennsylvania	35.72%	321.40$
Rhode Island	37.40%	313.00$
South Carolina	39.65%	301.75$
South Dakota	32.65%	336.75$
Tennessee	32.65%	336.75$
Texas	32.65%	336.75$
American Samsoa	32.65%	336.75$
Guam	32.65%	336.75$
Mariana Islands	32.65%	336.75$

After tax value of $500 gift in the U.S.*

State	Marginal tax rate (%)	Award after tax value ($)
Texas	32.65%	336.75$
American Samsoa	32.65%	336.75$
Guam	32.65%	336.75$
Mariana Islands	32.65%	336.75$
Puerto Rico	32.65%	336.75$
Virgin Islands	32.65%	336.75$
Utah	37.65%	311.75$
Vermont	39.65%	302.75$
Virginia	38.40%	308.00$
Washington	32.65%	336.75$
West Virginia	39.15%	304.25$
Wisconsin	38.92%	305.40$
Wyoming	32.65%	336.75$

After marginal tax values of a 500$ cash gift/award across Canada based on an annual gross income of $80,000

References

1. Ladley, Daniel; Wilkinson, Ian, and Young, Louise. “The Impact of Individual v. Group Rewards on Work Group Performance and Cooperation: A computational social science approach.” Journal of Business Research.

2. Ladley, Daniel; Wilkinson, Ian, and Young, Louise. “The Impact of Individual v. Group Rewards on Work Group Performance and Cooperation: A computational social science approach.” Journal of Business Research.

3. Engage 2 Excel. Budgeting for Performance-Based Recognition Programs

4. Engage 2 Excel. Budgeting for Performance-Based Recognition Programs

5. Sunnarbor, Rhonda. MotivAction. Results through people.

6. Sunnarbor, Rhonda. MotivAction. Results through people.

7. https://nxlperformance.com/blog/how-much-does-an-employee-recognition-program-cost/

8. Internal Revenue Service's Internal Revenue Code

9. https://www.canada.ca/content/dam/cra-arc/formspubs/pub/t4130/t4130-17e.pdf

10. https://www.irs.gov/government-entities/federal-state-local-governments/de-minimis-fringe-benefits

11. Gary Beckstrand, VP of research and assessment services at O.C Tanner in Salt lake City

12. https://www.shrm.org/hr-today/news/hr-magazine/Pages/1011tyler.aspx