



**University of Pittsburgh  
Gift Acceptance and Naming  
Policy AO 45**

**Implementing Executive:** Senior Vice Chancellor for Philanthropic and Alumni Engagement  
**Responsible Unit:** Office of Philanthropic and Alumni Engagement  
**Category:** Administration & Operations  
**Effective Date:** April 27, 2021

**I. Purpose**

This Policy establishes the standards and requirements for the acceptance of Gifts and Naming on behalf of the University of Pittsburgh (University). The established standards and requirements defined in this Policy reflect the University’s values, mission, and priorities.

This Policy articulates the parameters of the University’s review and acceptance of prospective Gifts and Naming decisions to effectively promote the standards for philanthropic engagement that fulfill the goals of both the University and its Donors.

**II. Scope**

This Policy applies to all University Members, including those on regional campuses. This Policy also applies to any Gifts to or Naming by the University.

**III. Definitions**

- A. Donor: An individual, foundation, corporation, or other entity that makes a Gift to the University.
- B. Gift: A charitable contribution as defined by the Internal Revenue Service (IRS), which is generally a charitable contribution for the use of the University made voluntarily and for charitable purposes, without the Donor receiving, or expecting to receive, anything of equal or greater value in return.
- C. Naming: The association of a Donor’s or honoree’s name with the University, including but not limited to, signage, a physical space, academic unit, program, honor, position, building, or other item by the University in recognition of a Gift, service to the University, and/or exceptional accomplishment.
- D. University Member: All full-time and part-time faculty, staff, students, academic visitors, volunteers, postdocs, fellows, trainees, and interns at the University.

## **IV. Policy**

### **Statement of Gift Acceptance and Naming and Academic Independence**

To support the University's mission in education, research, scholarship, and service, the University may accept Gifts, including Gifts toward Naming of existing or proposed initiatives such as programs, departments, centers, and buildings according to standards stipulated in this Policy.

The University upholds Academic Independence in pursuit of its mission. Accordingly, any Gift will be accepted with affirmation of Academic Independence. See Appendix A.

### **Oversight and Administration of Gifts and Naming**

The Office of Philanthropic and Alumni Engagement (PAE), through the Senior Vice Chancellor for Philanthropic and Alumni Engagement (SVC-PAE), is authorized to oversee and administer the University's review, acceptance, and processing of Gifts and Naming. As such, all Gifts are required to be reviewed, accepted and processed through PAE. To fulfill this duty, PAE will comply with all applicable laws, including 26 U.S.C. §170, IRS bulletins, rulings, procedures, publications, and guidance, Section 117 of the Higher Education Act of 1965 and Pennsylvania's Higher Education Gift Disclosure Act. Additionally, PAE is guided by the reporting standards set forth by the Council for Advancement and Support of Education (CASE) and consults these standards when appropriate.

### **Standards**

In accordance with PAE's oversight and administration responsibilities, PAE will ensure the below standards are met. To inform this effort, the SVC-PAE will establish standing advisory committee(s) with members of the University community (including faculty, staff, and students) to periodically consult with, and receive advisement on matters related to the University's acceptance of Gifts and Naming. During the formation of such committees, the SVC-PAE will consult with other senior leadership, including the Provost and Senior Vice Chancellor, to ensure appropriate faculty and staff representation.

Additionally, to ensure alignment with the University's values, mission, and priorities, the standards below do not preclude other, relevant University processes such as, but not limited to, Provost Office policies and procedures to preserve faculty academic freedom and the University's Academic Independence.

All terms and conditions stipulated in Gift agreements are to be processed and documented through PAE, in accordance with this Policy.

#### **A. Gift Acceptance Standards**

The University views Donors as part of the University community and as individuals with complex and varied philanthropic interests. To this end, with reasonable expectation a Gift

will provide significant value to support the University, the University understands and honors the Donor's intent to the best of its ability.

Gifts accepted by the University must reflect the University's values, mission, and priorities, including its principles of academic freedom (see Appendix A). PAE, on behalf of the University, reserves the right to decline or return, if legally feasible, a Gift for reasons including but not limited to:

- The Gift is not aligned with the University's mission, strategic goals, or core values, or jeopardizes its academic freedom or academic independence;
- Acceptance of the Gift could create a conflict of interest or could impose an undue burden to administer the purpose of the Gift financially, administratively, or programmatically;
- The Gift involves an impermissible exchange of goods and/or services as determined by federal and/or state law(s) and regulations;
- The purpose of the Gift is determined to violate the University's Policies, values, or legal requirements; and/or
- The acceptance of the Gift could jeopardize the University's tax-exempt status.

Gift types, values, processes, and stipulations are developed in consultation with campus presidents, deans, and other leadership, and are determined and administered by PAE; more information can be found at that office's website at: <https://www.pae.pitt.edu> .

#### B. Naming Standards

To provide Donors with equitable, consistent, and appropriate recognition and stewardship for their generous support, and leading to lasting relationships with the University, Gifts with associated Naming are managed according to requirements set forth by PAE and consistent with the standards in Section IV. A. of this Policy.

The Naming of a building is to be approved by the University's Board of Trustees in accordance with the [Resolution Establishing Policy on Naming of Buildings](#) or as otherwise directed by the Board. Other Naming opportunities (e.g., endowments, capital spaces, academic or research centers) must receive the review of appropriate senior leadership, including the SVC-PAE, and final approval by the Chancellor or their designee.

At the discretion of the Chancellor and in consultation with the SVC-PAE and other senior leadership, the University reserves the right to revoke Naming, if legally feasible, if: (1) the pledge obligation was not fulfilled, (2) the University determines that circumstances have changed so that the continued use of the Naming compromises the integrity or reputation of the University, or (3) circumstances cause the Donor to request a change or revocation.

Naming types, values, processes, and stipulations are developed in consultation with campus presidents, deans and other leadership, and are determined and administered by PAE; more information can be found at that office's website at: <https://www.pae.pitt.edu> .

## V. Governance and Responsibilities

- A. **University Members** – Any University Member approached and/or presented with a Gift or Naming opportunity to the University must contact PAE at: <https://www.pae.pitt.edu> .
- B. **PAE** – At the discretion of the SVC-PAE, PAE oversees and administers the University’s review, acceptance, and processing of Gifts and Naming.

## VI. Contact Information and Public Accessibility

This Policy is posted under Administration & Operations Policies on the Office of Policy Development and Management’s website and can be found at: <https://www.policy.pitt.edu> .

For specific questions related to this Policy, please contact the Office of Philanthropic and Alumni Engagement at: <https://www.pae.pitt.edu> .

## VII. Related Authorities

[Board of Trustees Resolution Establishing Policy on Naming of Buildings](#)  
[CASE Reporting Standards and Management Guidelines](#)  
[26 U.S.C. §170 \(Charitable, etc., contributions and gifts\)](#)  
[IRS Publication 526 \(Charitable Contributions\)](#)

### **Appendix A. Further Clarification of the Statement of Academic Independence**

The University of Pittsburgh is committed to engaging in research, artistic, and scholarly activities that advance learning through the extension of the frontiers of knowledge and creative endeavor. To fulfill this commitment, it is imperative that the faculty be able to pursue research, scholarship, and teaching in a manner that allows the University to maintain its integrity and independence and be consistent with the principle of academic freedom. The University’s Chancellor and Chief Executive Officer reserves the right to make academic freedom determinations regarding Gifts and to delegate such decision-making authority.

The University may pursue external funding for these activities. Accordingly, as a matter of policy, the University does not accept any Gifts that restrict faculty members’ independence in their research, scholarship, or teaching.

Any Gifts that are executed after the effective date of this Policy must comply with this Statement. The University reserves the right to review and revise, consistent with applicable law and in consultation with the appropriate parties, any previous Gift agreements that are inconsistent with this Statement.