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Related Policies & Processes

- [Code of Ethics](#)
- [Gifts & Entertainment Microlearning](#)
- [Anti-Corruption Policy](#)
- [Global Travel & Expense Policy](#)
- [Doing Business with the U.S. Public Sector Policy](#)
- [United States Political Activities and Gifts to Government Officials Compliance Policy](#)
- [Procedure for Charitable Contributions & Sponsorships](#)
- [Hiring Guidance – Relatives of Government Officials and Referrals from Government Officials, Clients, or Potential Clients](#)

Scope

This Procedure is applicable to all directors, officers, and employees worldwide as well as all Cognizant business units and subsidiaries, and joint ventures over which Cognizant has operational control (collectively “Associates”).

This Procedure provides Associates with the guidance, limitations, and pre-approval requirements when gifts, entertainment, and/or payment of travel expenses are provided to or received from non-Cognizant third parties.

A “Gift” is a thing of value given to someone without payment. It could include, but is not limited to: cash; cash equivalents such as gift certificates and gift cards; tokens of esteem or gratitude; lavish items (e.g., cars, jewelry); favors; entertainment not attended by the giver (e.g., tickets to or attendance at sporting or musical events); discounts or credits; investment opportunities; honoraria; raffle/event prizes; gift baskets; wine; and logo-branded promotional items (e.g., coffee mugs, pens, notebooks, calendars).

“Entertainment” means an event attended by a host and a recipient in connection with relationship building, and could include, but is not limited to: meals (e.g., food, tea, coffee, biscuits, donuts), refreshments, cocktail parties, conferences, concerts, sporting events and golf.

“Travel Expenses” mean expenses related to attending business-related events, and could include, but are not limited to: airfare, hotel accommodations, related hospitality, and ground transportation. Such expenses must comply with this Procedure and Cognizant’s [Global Travel & Expense Policy](#).

The requirements in this Procedure DO NOT apply to:

- Charitable contributions or sponsorships, which are governed by Cognizant’s [Procedures for Charitable Contributions & Sponsorships](#).
- Political contributions, which are governed by Cognizant’s [Code of Ethics](#), [Anti-Corruption Policy](#), and [United States Political Activities and Gifts to Government Officials Compliance Policy](#).
- Gifts, Entertainment or Travel Expenses for U.S. Government Officials, which are governed by the [United States Political Activities and Gifts to Government Officials Compliance Policy](#).
- Gifts to Associates from Cognizant management, which are governed by Cognizant’s internal [Rewards & Recognitions Program](#).
- Gifts given between Associate co-workers.
- Client bonuses to Associates for exemplary performance, which should be reported to local Human Resources and Payroll.
- Offers of employment, which are managed by the [Talent Acquisition](#)

Group and subject to [Hiring Guidance – Relatives of Government Officials and Referrals from Government Officials, Clients, or Potential Clients.](#)

Requirements

1. Prior to offering or accepting Gifts and/or Entertainment or offering to pay for Travel Expenses of non-Cognizant Associates, Associates must:
 - Confirm that the Gift, Entertainment, and/or Travel complies with the checklist in [Appendix A](#);
 - Confirm that the Gift, Entertainment, and/or Travel complies with the limitations and pre-approval requirements in [Appendix B](#).
 - Note: Limits for Gifts, Entertainment, and Travel are per recipient, per month and aggregate for Cognizant as a whole. For example, if a member of your team gave an approved Gift to a particular client or Government Official the week prior to your request, you should not give that same client or Government Official another Gift.
 - Associates generally are not reimbursed for expenses that do not comply with these requirements.

2. If a Gift, Travel, and/or Entertainment requires pre-approval from the Ethics & Compliance (“E&C”) office based on the limits in [Appendix B](#):
 - Go to the [Compliance Portal](#) and click “*Gifts, Entertainment, and Travel Pre-Approval Request*” link.
 - NOTE: If logging in from outside of the Cognizant network, user will be prompted to input your Microsoft email address (e.g., CTSID####@cognizant.com) and then the Cognizant sign-in page will appear, asking you to enter your CTS ID# and CTS password.
 - Click “*View your disclosures*” and click “*Add a new Disclosure.*”
 - Select the applicable option (“*GIVING Gifts, Entertainment, Travel*” OR “*RECEIVING Gifts, Entertainment, Travel*”) and answer the questions completely.
 - NOTE: Be prepared to provide the name and ID of the director level (or above) manager who approved the request being submitted to the E&C office for pre-approval.
 - Once submitted, the E&C office will review and respond within five business days - so please submit in advance to allow sufficient processing time.

3. If an Associate is offered a Gift, Entertainment, and/or Travel that does not comply with the requirements outlined in this Procedure:
 - The Associate should politely decline the Gift, Entertainment, and/or Travel.
 - If the Associate is uncomfortable declining an offer of a Gift, Entertainment, and/or Travel, the Associate should immediately contact the [E&C office](#) to determine the proper disposition.

APPENDIX A:

CHECKLIST FOR GIFTS, TRAVEL & ENTERTAINMENT

<p align="center">The Gift, Travel, and/or Entertainment <u>MUST</u> be:</p>	<p align="center">The Gift, Travel, and/or Entertainment <u>MUST NOT</u>:</p>
<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Modest and non-lavish <input checked="" type="checkbox"/> Customary for the occasion and recipient <input checked="" type="checkbox"/> Permissible under laws, policies, and procedures applicable to the recipient <input checked="" type="checkbox"/> Related to a clear and legitimate business purpose <input checked="" type="checkbox"/> Given openly <input checked="" type="checkbox"/> Recorded accurately in Cognizant's books and records <p>Additionally:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Recipient of Entertainment must be accompanied by the giving party (i.e., the Cognizant Associate must accompany the third party to any entertainment event provided and vice versa) <input checked="" type="checkbox"/> Class of travel must comply with the Global Travel & Expense Policy 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Involve cash or cash equivalents (e.g., gift cards, gift vouchers/certificates, coupons, checks, loans, money order, stock) <input checked="" type="checkbox"/> Be offered or given to improperly influence or reward an action or decision of the recipient <input checked="" type="checkbox"/> Be offered or given with the expectation of receiving an improper business advantage in return <input checked="" type="checkbox"/> Be offered or given primarily for personal entertainment <input checked="" type="checkbox"/> Create an actual or potential conflict of interest or appearance of impropriety based on the surrounding circumstances, including but not limited to: <ul style="list-style-type: none"> ○ The current business dynamics between Cognizant and the recipient's organization, such as pursuit of specific new business, a pending competitive bid process, or other contract negotiations; ○ The value, frequency, or nature of the gift, entertainment or travel provided. <input checked="" type="checkbox"/> Embarrass Cognizant or the other party if publicly disclosed <input checked="" type="checkbox"/> Be funded in a manner (e.g., with Associate's personal funds) to avoid compliance with these requirements or Cognizant policies

**APPENDIX B:
LIMITATIONS AND PRE-APPROVAL REQUIREMENTS**

GOVERNMENT OFFICIAL RECIPIENTS				
Region / Country	No Pre-approval Required		Manager (Director level or above) AND E&C Office Pre-Approval Required	
	Gifts	Entertainment & Travel	Gifts	Entertainment & Travel
Non-U.S. Government Official* *Outside the U.S., any individual acting in an official capacity for or on behalf of a: <ul style="list-style-type: none"> • Government or government division; • Department, agency, or instrumentality of such a government or organization; • Political party; or • Company or entity owned or controlled (partially or wholly) by or acting on behalf of any of the above. Click here for additional information and examples.	Flowers or token items with a Cognizant logo (e.g., coffee mugs, pens, calendars) that are ≤ US \$20	≤ US \$ 20	> \$ US 20 (or any gift that does not meet the criteria for no pre-approval)	> \$ US 20
U.S. Government Official	Please refer to Cognizant's United States Political Activities and Gifts to Government Officials Compliance Policy for dealings with U.S. federal, state, and local officials, as well as U.S. entities that are owned or controlled by the government.			
ALL OTHER RECIPIENTS (INCLUDING COGNIZANT ASSOCIATES)				
E&C Office Pre-Approval required for amounts exceeding Manager (Director level or above) Approval limits				
Region / Country	No Pre-approval Required		Manager (Director level or above) Pre-Approval Required	
	Gifts	Entertainment & Travel	Gifts	Entertainment & Travel
United States, Canada and all jurisdictions not listed below	up to US \$100	up to US \$250	US \$100-\$250	US \$250-\$1,000
United Kingdom	up to £75	up to £150	£75-£150	£150-£600
Europe (Belgium, Denmark, Finland, France, Germany, Hungary, Ireland, Netherlands, Norway, Sweden, Switzerland) <i>Limits in Euro or local currency equivalent</i>	up to €100	up to €250	€100-€250	€250-€1,000
China and India <i>Limits in USD or local currency equivalent</i>	up to US \$50	up to US \$125	US \$50-\$125	US \$125-\$500
ASEAN (Singapore, Hong Kong, Malaysia, and Philippines) <i>Limits in SGD or local currency equivalent</i>	up to SGD 125	up to SGD 310	SGD 125-310	SGD 310-1,250
Australia and New Zealand <i>Limits in AUD or local currency equivalent</i>	up to AUD 100	up to AUD 250	AUD 100-250	AUD 250-1,000
Argentina, Brazil, and Mexico <i>Limits in USD or local currency equivalent</i>	up to US \$50	up to US \$125	US \$50-125	US \$125-\$500
Oman, Qatar, Saudi Arabia, and United Arab Emirates (UAE) <i>Limits in SAR or local currency equivalent</i>	up to SAR 200	up to SAR 400	SAR 200-500	SAR 400-1,500
Japan	up to JPY 10,000	up to JPY 25,000	JPY 10,000-25,000	JPY 25,000-100,000
Africa <i>Limits in USD or local currency equivalent</i>	up to US \$50	up to US \$125	US \$50-\$125	US \$125-\$500