

## POLICY 101.18

### APPENDIX A

#### Non-reportable<sup>1</sup> Limits for Allowable Gifts, Awards, and Prizes

Type of Gift, Award, or Prize	Non-reportable <sup>1</sup> Per Person Amount	Tax Reporting if Amount Exceeded
Employee <b>Non-Cash</b> Gifts/Awards/Prizes <sup>2</sup> :		
Recognition <sup>3</sup>	\$100	A
Length of Service or Retirement	\$400	B
Safety Achievement	\$400	B
Prizes, Incentives, and Other Gifts <sup>3</sup>	\$100	A
Sympathy or Congratulatory Gifts <sup>3</sup>	\$100	A
Employee <b>Cash</b> Gifts/Awards/Prizes:	n/a	C
Non-employee Gifts/Awards/Prizes <sup>2</sup> :	<\$600	A
Human Subject Payments:	\$25	A

#### Tax Reporting Requirements if Amounts are Exceeded:

- A. If the cost or value of the gift/award/prize exceeds the limit, the *entire amount* is taxable and must be reported to the Tax Office.
- B. If the cost or value of the gift/award exceeds the limit, the *amount in excess of the limit* is taxable and must be reported to the Tax Office.
- C. Cash contributions for sympathy and congratulatory gifts are non-reportable if made to a charity in the name of the University. All other cash awards and gifts, regardless of the amount, are taxable and must be reported to the Tax Office.

*To determine if a gift card is considered cash, see Section VI of Policy 101.18.*

<sup>1</sup> “Non-reportable” means non-reportable to the Tax Office for tax reporting purposes.

<sup>2</sup> All gifts/awards/prizes made to nonresident alien recipients, regardless of the amount, may be taxable and must be reported to the Tax Office.

<sup>3</sup> Cost/value of gift/award/prize does not include shipping and delivery costs.