

Gifts, Prizes, and Awards

Payment type	Dollar limits	Information required
Gift certificates and other cash equivalents (To non-employees)	Must be reported regardless of dollar value	Form W-9* attached to payment documentation
Gift certificates and other cash equivalents (To employees)	Must be reported regardless of dollar value	Names and University ID numbers attached to payment documentation
Campus Store certificates (To non-employees)	Report when unit price is greater than or equal to \$75.** (Unit price = total cost/quantity) If unit price is \$74.99 or less, it will be considered de minimis and excluded from reporting.	Form W-9* attached to payment documentation
Non-cash gifts, awards, prizes, giveaways, etc. (non-employees)	Report when unit price is greater than or equal to \$50.** (Unit price = total cost/quantity) If unit price is \$49.99 or less, it will be considered de minimis and excluded from reporting.	Form W-9* attached to payment documentation
Non-cash gifts, awards, prizes, giveaways, etc. (To employees)	Report when unit price is greater than or equal to \$50.** (Unit price = total cost/quantity) If unit price is \$49.99 or less, it will be considered de minimis and excluded from reporting.	Names and University ID numbers attached to payment documentation if over dollar limit
Employee apparel	Must be reported regardless of dollar value	Names and University ID numbers attached to payment documentation

**Note: Form W-9 may only be submitted by a U.S. citizen or other U.S. person as defined by the IRS. If an individual does not meet that criteria, then he or she should not fill out Form W-9 and must not receive any cash equivalent from the University until tax ramifications have been researched and the disbursement has been approved by the accounts payable and payroll departments.*

*** Recipient information is not required for the purchase of plaques because they cannot be easily converted or otherwise used to benefit the individuals in a material or quantifiable way.*