

APPENDIX A: GIFTS/AWARDS/INCENTIVE

Purpose	Recipient	Definition/Suggested Purchases	Applicable IRS rule(s)	Timing Limits	Funding Source	Dollar Limit	Taxable Consequence	When to submit Gift Form to AP (Note: values below are NOT intended to identify dollar limits. Please see Dollar Limit column for more detail)
Retirement or Separation Gifts	Employee (note student-employees are considered employees for IRS purposes)	To be given when an individual leaves the university. Suggested purchases include gifts, plaques, gift certificates, Boise State logo items, or mementos	Working condition fringe (NOT DE MINIMIS - rule)	Once, after five years of service	Appropriated, Local or PR funds	\$50 for first 5 years plus \$10 per year thereafter, maximum of \$400	Never a taxable consequence if gift stays within the limits of matrix. Amounts in excess of dollar limits are taxable.	If total exceeds \$75 (See note in column heading)
Promotions or Door Prizes	Employee (note student-employees are considered employees for IRS purposes)	Suggested purchases include gift baskets, Boise State logo items, tickets to Boise State events	De minimis levels (\$75 max) apply	As appropriate	Local funds	\$75 per event	Taxable if over \$75	If total exceeds \$75 (See note in column heading)

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Promotions or Door Prizes	Non Employee	Suggested purchases include gift baskets, Boise State logo items, tickets to Boise State events	1099 reportable	As appropriate	Local funds	\$75 per event	Taxable and self-reportable by non-employee as received. Reportable by Boise State via 1099 when total received in a calendar year exceeds \$600.	If total exceeds \$250 (See note in column heading)
Appreciation or Recognition Awards	Employee (note student-employees are considered employees for IRS purposes)	Boise State logo items, gift certificates with no cash value, plaques, tickets to Boise State events	De minimis levels (\$75 max) apply	Typically should not exceed once per year	Local or PR funds	\$75, for tickets see notes	Taxable if exceeds \$75	If total exceeds \$75 (See note in column heading)

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Appreciation or Recognition Awards	Non Employee	Boise State logo items, plaques, tickets to Boise State events	1099 reportable	As appropriate	Local or PR funds	Generally \$150 per individual but see notes	Taxable and self-reportable by non-employee as received. Reportable by Boise State via 1099 when total received in a calendar year exceeds \$600.	If total exceeds \$250 (See note in column heading)
Bereavement or Serious Illness Recognition	Any	Flowers or charitable donations to certain organizations	N/A if stay within limits defined in matrix	Once per occasion	Local or PR funds	\$75	N/A if stay within limits defined in matrix	N/A if stay within limits defined in matrix (See note in column heading)

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Program Incentives	Employee (note student-employees are considered employees for IRS purposes)	For projects / contests / surveys, etc that are not subject to preapproval by IRB. Suggested purchases include department specific gift cards or other prizes. Please note gift cards that are not department specific, such as Visa or MasterCard gift cards, are always taxable regardless of value.	De minimis levels (\$75 max) apply	Individual participants may not receive more than one incentive per project or program	Local funds	1 to 10 participants = \$10 max per person; 11 to 75= \$400 maximum total incentives; 76 to 500= \$500 maximum total incentives; 500 or more= \$600 maximum total incentives.	Taxable if exceeds \$75	If total exceeds \$75 (See note in column heading)

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Program Incentives	Non Employees	For projects / contests / surveys, etc that are not subject to preapproval by IRB. Suggested purchases include department specific gift cards or other prizes. Please note that are not department specifics, such as Visa or MasterCard gift cards, are always taxable regardless of value.	1099 reportable	Individual participants may not receive more than one incentive per project or program	Local funds	1 to 10 participants = \$10 max per person; 11 to 75= \$400 maximum total incentives; 76 to 500= \$500 maximum total incentives; 500 or more= \$600 maximum total incentives.	Taxable and self-reportable by non-employee as received. Reportable by Boise State via 1099 when total received in a calendar year exceeds \$600.	If total exceeds \$250 (See note in column heading)

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Marketing or promotions	Employee (note student-employees are considered employees for IRS purposes)	Suggested purchases include items purchased to promote the university	De minimis levels (\$75 max) apply	As appropriate	Local or PR funds	Dean or VP approval required	Taxable if exceeds \$75	If total exceeds \$75 (See note in column heading)
Marketing or promotions	Non Employee	Suggested purchases include items purchased to promote the university	1099 reportable	As appropriate	Local or PR funds	Dean or VP approval required	Taxable and self-reportable by non-employee as received. Reportable by Boise State via 1099 when total received in a calendar year exceeds \$600.	If total exceeds \$250 (See note in column heading)

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Notes

1. De minimis – any property or service the value of which is so small (after taking into account the frequency with which similar benefits are provided by the employer to employee) as to make accounting for it unreasonable or administratively impracticable.
2. Tickets given to employees to attend Boise State events are treated as taxable compensation, regardless of dollar value, subject to the following exceptions:
 - a) De minimis exception – employees, spouses and/or dependants may receive complimentary tickets to a Boise State sponsored event once a year without incurring any additional income tax liability. Departments are not required to track these tickets but must ensure no single employee receives tickets more than once a year.
 - b) No additional cost service exception – the value of event tickets provided at no cost to employees and their dependants may be excluded from income if:
 - i. The tickets are sold to the general public in the ordinary course of the University's business; and
 - ii. The University incurs no substantial additional cost (including forgone revenue) in providing tickets to employees.
 - c) Tickets given to employees who are attending events to cultivate donors will not be treated as taxable compensation.
3. Tickets given to donors or other non-employees are taxable. If the combined value of tickets or other gifts given to any individual exceeds \$600 in a calendar year, the University must issue that individual a 1099-MISC for tax reporting purposes.
4. Taxable gifts, awards or incentives given to non-resident aliens are subject to 30% withholding and will be reported on a 1042-S.
5. In accordance with Idaho Code, Boise State employees may not give a gift to any government employee valued in excess of \$50, regardless of actual cost to the Boise State employee.
6. Donations to Boise State Scholarship Funds in honor of individuals, either employees or non-employees, in lieu of plaques, awards or gift cards are encouraged.