

*Use this form when an award, gift or bonus is to be paid to a Messiah College employee.
For non-employees, use the Expense Reporting Form.*

IRS Publication 17 provides very specific guidance regarding taxable income of gifts given to employees which are paid with institutional funds. Due to the complexity of this regulation, as well as the cost to regulate policy, Messiah College has taken the position that no employee gifts (both tangible and monetary, including gift cards) can be purchased with institutional funds except for gifts given as part of a Human Resources sponsored College-wide function, or as a part of a President or Vice President approved plan for employee recognition. Examples include, but are not limited to:

- Employee Christmas Luncheon Giveaway
- Employee Length of Service Program
- Performance Recognition Awards
- Employee Picnics
- Memorial flowers upon the death of an employee or an employee's immediate family member

Gifts presented to employees may be subject to applicable Federal, State, and Local taxes. All taxable amounts added to an employee's payroll will be subject to applicable taxes and will be included in the applicable boxes on the employee's W-2 at year-end. Human Resources and Senior Administration must report all employee gifts to the payroll department for processing.

Submitted forms will be processed on the next scheduled payroll, following the Payroll Deadline Policy that can be found on the Payroll website. Payroll would request advance notice for any large quantity of forms that are to be processed.

Employee Name _____ ID Number _____

Employee Type: Admin Faculty Staff Temporary Student

Date Gift Awarded / To Be Awarded _____

Gift/Award Type: Cash Cash-Equivalent (Gift Card/Gift Certificate) Gift

Gift/Award Amount of Fair Market Value (FMV) _____

Org/Account to be Charged _____ -

Reason

Director / Dept Chair

Printed Name

Signature

Date

Vice Provost / Dean

Printed Name

Signature

Date

Provost / VP / President

Printed Name

Signature

Date