



# Employee Gifts & Awards Payroll Reporting Form

OFFICE OF HUMAN RESOURCES

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 (see *Employee Gifts & Awards Payroll Reporting Form*).

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

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Employee: \_\_\_\_\_ ID# \_\_\_\_\_

Employee Type:     Admin     Faculty     Staff     Temporary     Student

Date Gift Awarded/To Be Awarded: \_\_\_\_\_

Gift/Award Type:     Cash     Cash-Equivalent (i.e., gift cards, gift certificates)     Gift

Gift/Award Amount or Fair Market Value: \$ \_\_\_\_\_

Account to be Charged: \_\_\_\_\_ - 6 \_\_\_\_\_

Reason:

Director/Dept Chair \_\_\_\_\_ Date: \_\_\_\_\_

Vice Provost / Dean \_\_\_\_\_ Date: \_\_\_\_\_

Provost/VP \_\_\_\_\_ Date: \_\_\_\_\_

*Print Name*

*Signature*