

APPENDIX A: GIFTS/AWARDS/INCENTIVES

Purpose	Recipient	Allowable Purchases	Dollar Limit	Funding Source	Payment Source	Timing Limitations	Approval	Taxable Compensation
Length of service or retirement gift	BSU employees only	Gifts, plaques, gift certificates, or mementos	\$50 for first 5 years plus \$10 per year thereafter, maximum of \$400	Local funds, PR accounts, appropriated funds	Purchase order or reimbursement	Once every five years after first five years of service	Dean or VP approval and verification of length of service	No, except cash equivalents, which are always taxable
Door prizes	Any	Pens, gift baskets, or other approved prizes	\$75 per event	Local funds	Purchase order or reimbursement	As appropriate	Exceptions must be approved by the VPFA	Yes
Appreciation or recognition gift	Employees	BSU logo items, gift certificates with no cash value, plaques, tickets to BSU events	\$50 (for tickets, see notes)	Local funds, PR accounts	Purchase order or reimbursement	No more than one time per year per employee	Dean or VP approval required	No, subject to the limitations in the notes
Appreciation or recognition gift	Non-employees	BSU logo items, plaques, tickets to BSU events	Generally \$150 per individual, but see notes	Local funds, PR accounts	Purchase order or reimbursement	As appropriate	Dean or VP approval required	Yes
Bereavement or serious illness recognition	BSU employees or students or families	Flowers	\$75	Local funds, PR accounts	P-card or reimbursement	Once per occasion	VPFA must approve purchases for students	No
Program incentives	Any	Gift cards, cash or other prizes	1 to 10 participants -- \$40 maximum for each participant 10 to 75 participants -- \$400 maximum total incentives. 75 to 500 participants -- \$500 maximum total incentives. 500+ participants -- \$600 maximum total incentives	Local funds, PR accounts, appropriated funds	Cash draw through Payments and Disbursements for cash incentives; purchase order or reimbursement for all other incentives	Individual participants may not receive more than one incentive per project or program.	Dean or VP approval required; disbursement of cash incentives must be validated by two employees	Yes
Marketing or promotions	Any	Items purchased in bulk to promote the University	Dean or VP approval required	Local funds, PR accounts	Purchase order, reimbursement, or p-card* (see notes)	As appropriate	Dean or VP approval required	Yes

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Notes

1. Tickets given to employees for BSU 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 with potential donors will not be treated as taxable compensation.
2. Taxable gifts, awards or incentives given to non-resident aliens are subject to 30% withholding and will be reported on a 1042-S.
3. In accordance with Idaho Code, BSU employees may not give a gift to any government employee valued in excess of \$50, regardless of actual cost to the BSU employee.
4. Marketing and promotional items may be purchased with a p-card if they are:
 - 1) Items purchased in bulk (50+ of the same item purchased)
 - 2) Each individual item costs less than \$20
 - 3) That through writing or design promotes BSU or a BSU department or event

Examples include key chains, stress balls, coffee cups, t-shirts, pens, pencils, notepads with a BSU (or a BSU department/program) related logo or marketing phrase.
5. Donations to BSU Scholarship Funds in honor of individuals, either employees or non-employees, in lieu of plaques, awards or gift cards are encouraged.