

Appendix A

University of Dayton Awards, Gifts and Prizes Procedures

Use the University of Dayton Payment/Awards/Gifts Guide (Appendix B) to determine what forms are required to be completed.

Other Items of Note

- All forms must be submitted within 30 days of the date the individual receives the award, gift or prize.
- Individuals may certainly purchase gifts, awards or prizes using their own money and not seek reimbursement from the University. These self-funded items, even when a collection is taken from several individuals (ie a pass the hat collection within a department) will result in no tax consequences to the recipient. However, personal contributions cannot be combined with University funds nor used to offset the value of a non cash item to qualify as de minimis.
- All personal contributions must be paid directly to the vendor. If any reimbursement from the University is sought, the entire amount of the gift will be used to determine if it qualifies as de minimis.
- Explanations on reimbursement paperwork should clearly name the employee /recipient and the purpose of the request. A receipt or invoice must be included to substantiate the value of the item.

*Students who meet IRS criteria, but are not employees, will receive the appropriate tax document.

Check requests will be held until the above information has been submitted to Payroll, Controller or Human Resources, as applicable.

If you have any questions regarding these procedures, please contact:

- Controller's Office at 229-2941
- Tax Manager at 229-3600
- Human Resources at 229-1440
- Internal Audit at 229-3870

****Failure to provide the required taxing information to the Controller's office could result in purchase initiator being held personally liable for tax purposes****