

				Funding Source by Expense			
Gift, Prize or Award	Details	Taxable	Taxable Income Reporting Form Required	State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Employee as Recipient of a Gift, Prize, or Award</b>							
Employee Recognition Award	Must be a tangible (preferably UB-branded) item presented to an employee in recognition of his or her noteworthy work-related accomplishment. The award must be: occasional (not more than annual); must be presented on a basis that does not discriminate in favor of highly compensated employees and must be of a reasonable amount.	No (6)	No	No	Yes (7)	No	No
Gift in recognition of university faculty or staff at retirement or upon leaving a unit	Must be a tangible (preferably UB-branded) item. A suggested guideline is \$10 for every year of service or a reasonable amount based on the employee's position at the university. Must not discriminate in favor of highly compensated employees. The maximum value allowable is \$400.	No	No	No	Yes	No	No
Flowers or equivalent in conditional circumstances and for a reasonable amount and purpose	Must support our commitment to providing a great place to work and creating a culture of fairness and respect to all employees	No (6)	No	No	Yes	No	No
Employee incentives	Tangible property gifted to encourage employee participation in an event. Participation of the specific employee is based on that individual's subject matter expertise or experience. The use of UB-branded items is encouraged. Value must be de minimis.	No (6)	No	No	Yes	No	No

				Funding Source by Expense			
Gift, Prize or Award	Details	Taxable	Taxable Income Reporting Form Required	State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Employee or Non-Employee as Recipient of a Gift, Prize or Award</b>							
Promotional Item	Tangible promotional items must include the UB logo and be distributed in a manner that supports the recipient's relationship with the university	No	No	Yes	Yes	Yes	(3)

				Funding Source by Expense			
Gift, Prize or Award	Details	Taxable	Taxable Income Reporting Form Required	State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Non-Employee as Recipient - Including but not limited to students, donors, alumni, and volunteers (4)</b>							
Appreciation or recognition of a student's noteworthy achievement or contribution to the university	Tangible items (e.g., UB logo items, plaques, books, portfolios, or other items of similar value)	Yes, if value is \$100 or more or any amount for non-resident alien	W-9 or W-8 for non-resident alien and Taxable Income Reporting Form	Yes	Yes (7)	Yes	(3)
Cash equivalent or noncash prize for participation in games of chance. Games of chance include raffles and door prize events. Games of chance must be pre-approved by Financial Management. Must comply with all New York State gaming laws.	Prizes may only be awarded where benefits are expected to accrue to the university, such as a fund raising event. No prize may be awarded to an employee except where the individual's employment is incidental to the basis on which the prize is awarded.	Yes	W2-G and Taxable Income Reporting Form	No	Yes	No	No

				Funding Source by Expense			
Gift, Prize or Award	Details	Taxable	Taxable Income Reporting Form Required	State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Non-Employee as Recipient - Including but not limited to students, donors, alumni, and volunteers (continued) (4)</b>							
Expression of gratitude to a donor for their contribution to the university	Must be a tangible item with the value tied proportionately to donor generosity. The value of each gift is limited to \$200 and the donor may not receive more than two gifts per year.	No	No	No	Yes	Yes	(3)
Recognition to members of governing boards, volunteers and speakers	Must not exceed a reasonable hourly rate for services provided by volunteers or speakers based on the caliber of the individual and the content and complexity of the service	Yes, if value is \$100 or more or any amount for non-resident alien	W-9 or W-8 for non-resident alien and Taxable Income Reporting Form	No	Yes (2)	Yes	(3)
Gifts as incentive to individuals (not human subjects) for their participation in surveys, volunteering or other university programs	Participation must have a clear business purpose and support the mission of the university. Efforts should be made to provide UB-branded tangible items. When such items are not sufficient incentive, cash equivalents are restricted to campus cash when using State funds. When approved, gift cards may be provided when using UBF or RF funds.	Yes, if value is \$100 or more or any amount for non-resident alien	W-9 or W-8 for non-resident alien and Taxable Income Reporting Form	Yes (5)	Yes	Yes	(3)

				Funding Source by Expense			
Gift, Prize or Award	Details	Taxable	Taxable Income Reporting Form Required	State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Non-Employee as Recipient - Including but not limited to students, donors, alumni, and volunteers (continued) (4)</b>							
Consideration to students for services provided to the university for volunteer work or requested university programing	The student's contribution must directly support the mission of the university and be tied to a university initiative. When possible, tangible items should be given; cash equivalents are restricted to campus cash.	Yes, if value is \$100 or more or any amount for non-resident alien	W-9 or W-8 for non-resident alien and Taxable Income Reporting Form	Yes (5)	Yes	Yes	(3)

**Footnote Explanation**

- (1) All expenses funded via the RF Sponsored account must be approved according project sponsorship parameters
- (2) Documentation to support the reasonableness of cost must be provided with reimbursement request
- (3) Varies based on the terms of the award; contact Sponsored Projects Services
- (4) Gifts and awards (cash and non-cash) must be totaled annually and reported to the IRS if the total exceeds \$600 for a US Citizen or any amount for a non-resident alien
- (5) State funds must be supported by corresponding fee income where the gift, prize, or award is a component of the budget and is provided to a student
- (6) Gifts, prizes and awards to employees must be of de minimis value and are not taxable
- (7) Cash awards may be provided to comply with donor intent of endowment or gift funds or to recognize student educational accomplishments; these awards are taxable income and will be reported on a W-2 (for employees), 1099 (for U.S. students), or 1042 (for non-resident alien students) issued by the UBF

**History**

- November 29, 2021 Revised the "Employee or Non-Employee as Recipient of a Gift, Prize or Award" section to remove guidance on face coverings.
- July 29, 2020 Revised the "Employee or Non-Employee as Recipient of a Gift, Prize or Award" section to include guidance on face coverings.
- January 24, 2020 Revised Footnote 7 to allow cash awards to be provided to students to recognize educational accomplishments.