

Gifts/Awards-Employees	Raffles and Door Prizes	Raffles and Door Prizes	Employee Recognition or Achievement Award (work-related accomplishments)	Retirement	Retirement	Sympathy	Human Subject Compensation	Humans Subject Compensation
Limit	\$100	\$100	\$100	\$400	\$400	\$100	\$100	\$100
Type Allowed	Cash/Retail Gift Card	Tangible Gift	Tangible Gift	Cash/Retail Gift Card	Tangible Gift	Tangible Gift i.e. (Flowers)	Cash/Retail Gift Card	Tangible Gift
How to Purchase	USBDC	Buyways/Bank Card	Buyways/Bank Card	USBDC	Buyways/Bank Card	Buyways/Bank Card	USBDC/Controller's Office Advance	Buyways/Bank Card
Special Requirements	Gift card documentation	Business expense form	Achievement awards are based on objective criteria. Business expense form is required.	Gift card documentation	Business expense form	For employee's spouse, child, parent, siblings) Business expense form is required.	The study cannot relate to employees work. IRB certification is required. Gift card documentation is required.	The study cannot relate to employees work. IRB certification is required. Business expense form is required.
Taxability to Employee	Yes-all gift cards to employees are taxable unless provided for human subject compensation	No	No	Yes-all gift cards to employees are taxable unless provided for human subject compensation	No	No	No	No

USBDC=US Bank Declining Card

<https://www.umass.edu/controller/us-bank-declining-balance-card-application-purchasing-gift-cards>

<https://www.umass.edu/controller/us-bank-declining-balance-card-application-human-subject-participant-gift-cards>

Limits are per person per event

Raffles and door prizes are awarded by lottery to the holder of a ticket purchased or distributed at an event

Employee reimbursements for gifts and awards are restricted.

Gifts in excess of limits must be pre-approved by a Dean, Provost, or VC with the [University Exception Form](#).

All gift cards to Employees (except for human subject compensation) will be reported to HR as taxable compensation through the USBDC process by the Controller's Office.

Any non-cash/tangible gift which exceeds limits will be reported to HR by the Controller's Office to ssteeter@umass.edu.

A [Business Expense Form](#) is required with any tangible gift and/or award purchase made in Buyways or with the Bank card to document the purchase. Retain the Business Expense Form with purchase documentation in Buyways.