

Gifts and Awards to Non-Employees	Raffles and Door Prizes	Raffles and Door Prizes	Volunteers	Volunteers	Human Subject Compensation	Humans Subject Compensation	Prizes and Awards to Students for Education Expenses
Limit	\$100	\$100	\$100	\$100	\$100	\$100	N/A
Type Allowed	Gift Card	Tangible Gift	Gift Card	Tangible Gift	Gift Card	Tangible Gift	Educational in nature (laptops, supplies, textbooks, other educational expenses)
How to Purchase	USBDC	Buyways/Bank Card	USBDC	Buyways/Bank Card	USBDC/Controller's Office Advance	Buyways/Bank Card	Contact Financial Aid Office
Special Requirements	Gift card documentation is required. Raffles and door prizes are awarded by lottery to the holder of a ticket purchased or distributed at an event	Business expense form is required.	Cannot be given in lieu of payment for services. Gift card documentation is required.	Cannot be given in lieu of payment for services. Business expense form is required.	IRB Certification is required. Gift Card Documentation Required.	IRB Certification is required. Business Expense Form Required.	Contact Financial Aid Office
1099 Reporting	No	No	No	No	No	No	Contact Financial Aid Office

USBDC=US Bank Declining Card. The USBDC can be used to purchase gift cards.

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

Gifts and awards presented to Non-Employees are 1099 reportable if the recipient receives \$600 or more from the University in a calendar year.

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