

Gift Card/Gifts Disclaimer:

Please note that accepting a gift card or gift may result in taxable income.

For US Citizens, US Permanent Residents, Asylees, Refugees, and DACA gift/gift card recipients:

- Employees receiving gift cards or gifts adding up to more than \$75 per calendar year may have the full amount of gifts included in your taxable income. This income will be imputed onto your pay and the appropriate payroll and income taxes will be withheld. This will be reported by the University on your income tax form W-2.
- Nonemployees receiving gift cards or gifts adding up to \$600 or more per calendar year will have the full amount of the gifts included in taxable income. This income will be reported on a 1099-MISC form by the University.

For Nonresident Alien gift/gift card recipients:

- Any gift or dollar amount of gift cards received will be taxable income to you and will be reported on a 1042-S form by the University.