

Technology & Digital Solutions

Participant Incentives, Prizes and Gifts

Guidelines and Process

Issue: Incentives, prizes or gifts awarded, randomly or not, to employees, students or other non-SU employees for participating in a survey or other activity (this is for situations in which the Human Subjects policies and procedures do not apply).

What can you award:

- You can award tangible personal property or gift cards. A qualifying gift card must be one that requires the recipient to exchange the certificate for tangible personal property from the issuing vendor, and cannot be convertible to cash or used to reduce the balance of the recipient's account with the company issuing the gift certificate.
- Select an item to award that has a value appropriate for the participating activity.

Items up to \$50 in value:

- If multiple items/gifts are awarded, they cannot exceed \$50/per person during a calendar year.
- A staff member with financial responsibility must collect and maintain a list with the recipients' names and affiliation with Stanford. For auditing purposes, these records should be submitted electronically with the receipts in Oracle Financials.
- Use e-type 52315 (Entertainment) to code the transaction and include the amount of each of the item/gift for each recipient in the business purpose.
- If the item is tangible personal property (not a gift card), a p-card can be used to purchase the item.
- Gift cards –
 - If the gift card(s) will be awarded to SU employees only, a p-card can be used to purchase the gift card(s).
 - If the gift card(s) may or will be awarded to a student or non-SU employee –
 - Do not use a p-card to purchase the item(s). A reimbursement must be submitted in Oracle's iOU.
 - Collect the citizenship status for all student and non-SU employee recipients and submit this information with the iOU transaction.

Items over \$50 in value (tangible personal property or gift cards):

- Will be tax-reportable for the recipient.
- Items will be awarded to Stanford University employees only:
 - A p-card can be used to purchase the item.
 - The name and SU ID number for each employee recipient must be collected and submitted in Oracle Financials with the p-card or iOU transaction.
 - Use e-type 52210 (Employee Gifts Taxable) to code the transaction and include in the business purpose the individual amount of each of the items/gifts.
- Items awarded to students and other non-SU employees (including hospital employees):
 - Must be submitted for reimbursement in Oracle's iOU
 - The recipient's name, address, Social Security number, affiliation with Stanford, and citizenship status must be collected and submitted with the iOU transaction.
 - Use e-type 52315 (Entertainment) to code the transaction and include in the business purpose the individual amount of each of the items/gifts.