

Purpose: To satisfy payroll and income tax reporting requirements when an employee receives a non-cash award based on performance.

Policy: All non-cash employee awards \$25.00 or more are reported on the employee's W-2 and taxable. All cash equivalent employee awards are reported on the employee's W-2 and taxable. The department must have a nomination process where a committee selects the recipient. An employee cannot receive more than \$250.00 in non-cash or cash equivalent award(s) in a fiscal year.

Examples of Non-Cash awards are books, pens, clocks, SIU logo attire, or a ticket to a single sporting or cultural event. Examples of Cash Equivalent awards include gift cards and gift certificates. Please consider the taxable consequences to the employee. For example, an employee in a 15% tax bracket incurs a \$7.50 tax liability on awards totaling \$50.

Cash Awards - not applicable

All cash awards are granted to SIU to be processed through payroll from an SIU Account. These include AP and Civil Service Employee of the Year. All awards must have a selection process. This form does not apply to cash awards.

Procedure: This form must be included with the voucher to purchase reportable employee awards. Incomplete forms will be sent back to the department.

Name of Award		Amount of Individual Award
Name of Recipient (Last, First, MI)		AIS or DAWGTAG
Indicate Budget Purpose that pays the recipient's wages	If student, check one <input type="radio"/> Graduate <input type="radio"/> Undergraduate	If staff, check one <input type="radio"/> Civil Service <input type="radio"/> A/P

Name of Award		Amount of Individual Award
Name of Recipient (Last, First, MI)		AIS or DAWGTAG
Indicate Budget Purpose that pays the recipient's wages	If student, check one <input type="radio"/> Graduate <input type="radio"/> Undergraduate	If staff, check one <input type="radio"/> Civil Service <input type="radio"/> A/P

Name of Award		Amount of Individual Award
Name of Recipient (Last, First, MI)		AIS or DAWGTAG
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A copy of this form must accompany the invoice voucher related to the award purchase.