

Distribution Log for Payments of Gift Cards, Prizes, Cash, other Cash Equivalents, and Tangible Property

For Student Engagement Services | ASWSU, CCE, CFSL, CSOL, GPSA, and SEB sponsored student programming events

Complete a separate recipient log for EACH purchase/transaction. See BPPM 70.44 for instructions.

WASHINGTON STATE UNIVERSITY
PURCHASING SERVICES
PULLMAN, WA 99164-1020
509-335-3541

DEPARTMENT NAME	GIFT CARD OR PRIZE CUSTODIAN	CUSTODIAN TELEPHONE	CUSTODIAN E-MAIL ADDRESS	PROGRAM/GIFT ACCOUNT #
NAME OF GROUP	EVENT NAME	EVENT DATE(S)	VENDOR NAME	PURCHASE DATE

GIFT CARDS	NUMBER OF GIFT CARDS/ FACE VALUE	TOTAL VALUE OF CARDS	OR	PRIZES	NUMBER OF PRIZES/TANGIBLE PROPERTY	TOTAL VALUE OF PRIZES
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SEE NEXT PAGE FOR FURTHER DETAILS & REQUIRED INFORMATION! Non-Resident Aliens (including students) CANNOT receive a gift card or gift certificate; WSU will pay this by check following the event.

#1 Gift Card Number/Prize Description	Total Value*	Recipient Name (please print clearly)	Recipient Signature	WSU ID No.	Recipient Phone #	Issued By Name (print)	Initials	Date Issued
WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								
#2 Gift Card Number/Prize Description	Total Value*	Recipient Name (please print clearly)	Recipient Signature	WSU ID No.	Recipient Phone #	Issued By Name (print)	Initials	Date Issued
WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								
#3 Gift Card Number/Prize Description	Total Value*	Recipient Name (please print clearly)	Recipient Signature	WSU ID No.	Recipient Phone #	Issued By Name (print)	Initials	Date Issued
WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								
#4 Gift Card Number/Prize Description	Total Value*	Recipient Name (please print clearly)	Recipient Signature	WSU ID No.	Recipient Phone #	Issued By Name (print)	Initials	Date Issued
WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								
#5 Gift Card Number/Prize Description	Total Value*	Recipient Name (please print clearly)	Recipient Signature	WSU ID No.	Recipient Phone #	Issued By Name (print)	Initials	Date Issued
WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								
#6 Gift Card Number/Prize Description	Total Value*	Recipient Name (please print clearly)	Recipient Signature	WSU ID No.	Recipient Phone #	Issued By Name (print)	Initials	Date Issued
WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								
#7 Gift Card Number/Prize Description	Total Value*	Recipient Name (please print clearly)	Recipient Signature	WSU ID No.	Recipient Phone #	Issued By Name (print)	Initials	Date Issued
WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								
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WSU Relationship: <input type="checkbox"/> Student Employee <input type="checkbox"/> Employee <input type="checkbox"/> Student <input type="checkbox"/> Grad Assistant <input type="checkbox"/> Stipend Recipient <input type="checkbox"/> Non-Resident Alien <input type="checkbox"/> Other: _____ See next page for more details! Have you received a total of \$600 or more in gifts, awards, giveaways, or prizes from WSU in this calendar year, including gift cards, gift certificates & the value of personal property/prizes? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Sub. W-9 completed								

Submit completed form(s) to getinvolved.finance@wsu.edu immediately after the event.

Fiscal Team Member:

Req #:

☐ Entered into Spreadsheet

Additional Procedures & Guidelines:

Limits on Gift Cards and Prizes: Departments may purchase gift cards or prizes with values up to \$200. At a single event, departments may not distribute a total of \$200 or more in gift cards or prizes to any individual. Student Engagement maximums: \$250 maximum per prize, \$500 maximum per event, 5 maximum prizes per event. NOTE: If a single gift card or prize value exceeds \$200, a "Procurement Card Use Exception Request" (gift cards or restricted for prizes) form must be approved in advance by the Student Affairs Area Finance Officer. Requests that exceed the maximums must also be approved in advance by the Student Engagement Executive Director, Associate Directors or the Finance/Budget Manager.

Gift Cards (per WSU BPPM 70.44): Do not leave gift cards unattended and unsecured. Store gift cards in a secure and locked location. Control and limit access to the storage location. Each gift card purchased must be logged, including the gift card number. When research requires confidentiality of participants, a unique identifying number must be created and a crosswalk to IRS reporting information maintained by the principal investigator. This log is to be kept on file in the department and may be requested in case of an audit. At June 30 each year, note any undistributed gift cards and submit a journal entry to classify the cards as a prepaid expense at year end. For sponsored programs, any unused gift cards must be moved to a different funding source at the end of the project period.

Door Prizes (per S&A Guidelines): An organization may purchase and give away door prizes if the organization charges an entry fee and indicates on all promotional materials that door prizes will be awarded. If an entry fee is not charged, the organization may award door prizes if the value of each prize does not exceed nominal monetary value, i.e., \$50. Individuals who coordinate or assist with an event are not eligible to receive door prizes provided at the event. A member of the sponsoring organization may be eligible to win a door prize if he or she did not coordinate or assist with the event arrangements. The sponsoring organization, with the approval of the advisor, determines such eligibility.

***Total Value:** the total value of a prize or gift card should include tax and shipping costs (*only if tax and shipping are included on the same transaction*).

Class of Recipients

WSU Employees & Student Employees

Administrative Professional
Bargaining Unit
Civil Service
Faculty
Graduate Assistants
Temporary/Hourly/Time Slip Students
Work Study Students
(except for WSU employees paid study subject incentives)

Non-Resident Aliens

Includes WSU students that are considered Non-Resident Aliens
Non-U.S. Citizens
Non-U.S. Nationals
Undocumented Immigrants

NOTE: Gift cards or cash equivalents are **NOT ALLOWED** for this recipient class; WSU will pay this by check following the event.

A Substitute W-9 form is **NOT** required.

All Others, including WSU Students

WSU Students (enrolled full or part-time, that are **NOT** WSU employees)
Guests
Non-WSU Students
Visitors
WSU Employees paid study subject incentives
WSU Student Stipend Recipients

OFFICE OF PROCEDURES, RECORDS, AND FORMS

Business Policies and Procedures Manual

Table 2: Tax Treatment of Cash Equivalents used for: Research participant payments, Prizes (normally requires entry into a contest, competition or drawing), Incentives for participating in a WSU-sponsored activity, and Business gifts

Face Value	Class of Recipient		
	Employees, including student-employees (except for employees paid study subject incentives)	Non-resident Alien, including students	All Others, including students and employees paid study subject incentives
Single payment of \$50.00 or less AND Expected payments totaling less than \$600 in a calendar year	Complete Substitute W-9 form and submit to Payroll Services at 236 French Administration Bldg., mail code 1024.	Gift card may not be used. Pay with check. Contact Accounts Payable.	Not reportable.
Single payment of \$50.01 - \$250.00 AND Expected payments totaling less than \$600 in a calendar year	Complete Substitute W-9 form and submit to Payroll Services at 236 French Administration Bldg., mail code 1024.	Gift card may not be used. Pay with check. Contact Accounts Payable.	Department must collect reporting information (see Tax Reporting) to be kept on file in the department.
Single payment in an amount between \$250.01 and \$599.99 AND Expected payments totaling less than \$600 in a calendar year	Secure Controller's approval prior to purchasing the card. Complete Substitute W-9 form and submit to Payroll Services at 236 French Administration Bldg., mail code 1024.	Gift card may not be used. Pay with check. Contact Accounts Payable.	Secure Controller's approval prior to purchasing the card. Recipient must complete the Substitute W-9 form to be kept on file in the department.
\$600 or more to a single individual in a calendar year (Regardless of the amount of individual payments, reporting is required for any individual who indicates on the Substitute W-9 form that \$600 or more has been received in cash and property combined from all WSU sources in a calendar year.)	Gift card may not be used. Contact Accounts Payable for instructions.	Gift card may not be used. Pay with check. Contact Accounts Payable.	Recipient must complete the Substitute W-9 form to be submitted to Accounts Payable at 240 French Administration Building, Mail Code 1025.
IRS Reporting	W-2 (Payroll) All amounts.	1042-S (Payroll) All amounts.	1099-Misc (Accounts Payable) for total of \$600 or more paid to an individual in a calendar year.
Tax Consequences	Normally taxable and subject to withholding tax withheld on next payroll cycle.	May be taxable. Tax will be withheld at time of payment.	Normally taxable

WSU BPPM 70.44: <https://policies.wsu.edu/prf/index/manuals/70-00-purchasing/70-44-gift-cards-cash-equivalents-purchase-use/>