## REPORTING GUIDELINES FOR AWARDS AND GIFTS
### For Student Organizations’ Unrestricted/Unallocated Funds

<table>
<thead>
<tr>
<th>STUDENT RECIPIENTS:</th>
<th>Cash Awards</th>
<th>Gift Cards</th>
<th>Awards of non-cash items (Plaques, Trophies, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No matter the dollar amount, all monetary awards to students will be posted to the recipients’ Bursar account through the Loans and Scholarships office.</td>
<td>- Gift cards of less than $100.00: No reporting is necessary. - Gift cards of $100.00 or more: The dollar amount must be reported to the Loans and Scholarships office and the information will be posted to the recipients’ bursar account.</td>
<td>The value of a non-cash award item valued at $100.00 or more is reported to the Loans and Scholarships office.</td>
<td></td>
</tr>
</tbody>
</table>

### FACULTY/STAFF RECIPIENTS:  
No matter the dollar amount, all monetary awards to employees are processed and reported to the Payroll office. Recipients will receive these awards with their monthly pay, with taxes already taken out.  
- Gift cards of less than $100.00: No reporting is necessary. - Gift cards of $100.00 or more: The dollar amount must be reported to the Payroll office. The appropriate taxes will be automatically taken out of the recipients’ monthly pay.

### NON-STUDENT/ NON-EMPLOYEE RECIPIENTS:  
Accounting Operations requires that Non-Employee/Non-Student recipients of Cash award recipients of $100.00 or more must be paid through IBIS as a 1099 Award payment. Details of the award, as well as the name, address and Social Security Number of the recipient must be entered in the form.  
- Gift cards of less than $100.00: No reporting is necessary. - Gift cards of $100.00 or more: Accounting Operations requires the recipient’s name, address, Social Security Number, as well as details surrounding gift.

### Questions and budget information should be directed to Olga Igolnikov, oui1@psu.edu, Loans and Scholarships Office, 103 Shields Building, University Park, PA 16802, 814-863-2590

Payroll office is located at 101 James M. Elliott Building, University Park, PA 16802, 814-865-7621  
Please e-mail the recipient’s name, Penn State ID number, dollar amount and details to payroll@psu.edu.

### The Accounting Operations contact is Linda White, lzw1@psu.edu, 205 James M. Elliott Building, University Park, PA 16802, 814-865-7635

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