

UNIVERSITY OF CALIFORNIA DAVIS

Statement of Taxable Noncash Award or Prize - Employee

Purpose of this form. - The information requested on this form is necessary for the University to determine its institutional tax reporting and withholding obligations.

Who should complete this form. - The **department or event organizer** responsible for issuing a noncash award or prize to an employee, **should require the employee to complete this form ONLY IF the award or prize is taxable.**

- The award or prize exceeds the applicable per-person limit (see below), OR
- The employee receives more than 3 recognition awards during the calendar year.

Additional Guidance -

- Business and Finance Bulletin [G-41](#) "Employee Non-Cash Awards and Other Gifts" provides the following description of allowable employee noncash awards.
- UCD PPM section 380-50, [Employee Non-Cash Awards](#), provides local procedures

| Date of Award or Prize | Description of Award or Prize (e.g., gift card, i-pad) | Fair Market Value of Award/ Prize |
|------------------------|--|-----------------------------------|
| | | |

TO BE COMPLETED BY RECIPIENT - EMPLOYEE

| | |
|-----------------------------------|---|
| Name: First, Middle initial, Last | Relationship to UCD: EMPLOYEE |
|-----------------------------------|---|

| Check box to indicate the type of prize or award received: | | | |
|--|---|-------------------------|--|
| Check Box | Type of Award, Prize or Gift | Per-Person Limit (G-41) | Amount taxable to employee if limit exceeded |
| <input type="checkbox"/> | Employee Recognition (including Spot Awards) | \$75 | Entire Amount of Award |
| <input type="checkbox"/> | Sympathy—tangible personal property | \$75 | Entire Amount of Award |
| <input type="checkbox"/> | Prizes and other gifts | \$75 | Entire Amount of Award |
| <input type="checkbox"/> | Employee Recognition—one month parking permit | \$255 | Amount in excess of limit |
| <input type="checkbox"/> | Employee Recognition—one month transit pass | \$255 | Amount in excess of limit |
| <input type="checkbox"/> | Length of Service | \$400 | Amount in excess of limit |
| <input type="checkbox"/> | Retirement | \$400 | Amount in excess of limit |

| Check Box | Reason why taxable |
|--------------------------|--|
| <input type="checkbox"/> | Exceeds per-person limit |
| <input type="checkbox"/> | Received more than 3 Employee Recognition awards this calendar year. List the amount of each Employee Recognition award previously received this year, and the date received: 1. 2. 3. |

Submit the completed forms to Tax Reporting and Compliance at: afs-trcmail@ucdavis.edu