**GIFT CARD DISTRIBUTION FORM**

Department Requirements:

1. Follow the established process in your unit to determine the appropriateness of distributing a gift card. Gift cards are cash, so whenever possible please consider distributing an item (e.g., mug, t-shirt, etc.), rather than a gift card.
2. Gift cards must be stored in a secure location and distributed to recipients within 30 days of purchase.
3. Everyone who receives a gift card from MSU must sign this form (explaining why they received the card and confirming that they are in possession of the gift card).
	1. For researchers who need to ensure the anonymity of study participants, the signature of two MSU employees, indicating the amount, date and that the gift card was distributed, can replace the signature and name and/or ID of the study participant.
4. Each MSU employee who receives a gift card will be taxed on the amount of the gift card by Payroll, unless the gift card is received for participation in a research study. It is the responsibility of the distributing unit to email Payroll (sydney.wagner@montana.edu and renee.lineback@montana.edu) the names of the MSU employees who received a gift card, the last 4 of their GID, the amount of the gift card, the date it was given and the index to which taxation should be charged (generally the index that was used to purchase the gift card). Employer taxes will run approximately 9-11% of the gift card.
	1. Anyone who receives a paycheck from MSU is considered an MSU employee. This includes faculty, staff, graduate assistants, student workers, etc.
5. When submitting the receipt for the purchase of the gift card via Chrome River, please ensure the following are attached to the report:
	1. Itemized receipt for the purchase of the gift card(s)
	2. This form, completed (or documentation with similar information)
	3. The email from the unit to Payroll listing any MSU employees who received a gift card (again employees who receive a gift card for participating in a research study are exempt from taxation).
	4. Any additional documentation explaining the purpose of the gift card, e.g., event flyer, email explaining the award, study participant recruitment notice.

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| **Name or Participant ID (ok to leave blank when anonymity is required)** | **Amount**  | **Date Rec’d** | **Signature** | **2nd Signature (if required)** | **Is the gift card recipient an MSU Employee?** **(Y/N and last 4 of GID if Y)** | **If Y for MSU employee – please indicate index to use for taxation (please write “research, N/A” if the card was received for participation in a research study)** |
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The following individuals received a gift card for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_