

**Purpose of this Form:** To be used when an employee receives a non-cash gift greater than \$75 and any cash gift, including gift certificates/cards (regardless of the dollar amount). Gifts provided to employees must be included in the employees' income and are subject to federal, state, and local income tax withholding and social security/medicare taxes.

**Notes:**

- This form does not generate a cash gift or payment to employees.
- Attach this form to the backup for the Expense Report (ER)/Procurement Card (PRC) transaction in Oracle. Do not send this form to the CMUWorks Service Center until the ER/PRC is submitted through Oracle.
- Employees without an active assignment or employment record will be automatically grossed-up for FICA tax or any other required tax withholding purposes. If you would like to submit a gross-up request, add the request and necessary charging instructions to the email when submitting this form.
- For more information on the university gift taxation policy, visit the [Taxation gift page](#).

### Recipient Information

Recipient Name: _____	Andrew ID: _____
Recipient Organization Name: _____	Pay Frequency: _____
Recipient Organization #: _____	Location: _____
How was the gift purchased? _____	Type of Gift:    Cash/Gift Card    Noncash
Reason/description of gift purchased: _____	
ER/PRC Number: _____	
Value of Gift Purchased: _____	

**Do not include any transaction or activation fees in the value of the gift purchased for the employee.** Service charges that the employee does not receive, are not taxable to the employee. Example: Gift cards may have a \$4.95 activation fee, which is not part of the actual value of the gift given to the employee.

### Signature of Requestor (This individual will be contacted regarding any questions on the form.)

_____ Requestor	_____ Signature	_____ Date
_____ Title	_____ Phone Number	

### Administrative Leadership Group (ALG) Authorization

_____ ALG Member	_____ Signature	_____ Date
---------------------	--------------------	---------------

### Finance Division Use

Date Entered into Workday: _____
Processed by: _____ Paygroup: _____
ServiceNow Ticket Number: _____
Is receipt attached?    Yes    No

Submit completed form to  
CMUWorks Service Center  
at [hr-help@andrew.cmu.edu](mailto:hr-help@andrew.cmu.edu).