

GIFT CARD PROCESS FY24

	WHO	WHAT	RESPONSIBLE/QUESTIONS	ATTACHMENT#
1	DEPARTMENT	DECIDES RECOGNITION/ REWARD BASIS	DEANS	
2	DEPARTMENT	DETERMINES RECIPIENT	PREVIOUS GIFT CARD STOCK LEFT FROM 2021 COVID VACCINATION INCENTIVE PROGRAM IS EXHAUSTED. PURCHASE GIFT CARD AT RETAIL LOCATION FOLLOWING THE PROCESS BELOW.	
3	DEPARTMENT	COMPLETES GIFT CARD REQUEST FORM; SENDS TO ACCOUNTS PAYABLE		A
4	DEPARTMENT	PREPARES JOURNAL ENTRY		
5	DEPARTMENT	PREPARES ACKNOWLEDGEMENT FOR RECEIPT OF GIFT CERTIFICATE FORM; SENDS TO RECIPIENT		B
6	RECIPIENT	COMPLETES TAX FORM; SIGNS FOR & OBTAINS GIFT CARD	S. HAWN x2135	C
7	ACCOUNTS PAYABLE	CHECKS FOR DEPT. JE THEN SENDS TAX FORM TO UHS	R. PINEDA x2126	

University of Houston Clear Lake

Gift Card Request Form

Gift Card Account Codes: CDV-Employee Awards: 54951 CDV-Non-Employee Awards: 54950 Student Awards: 54912

Date: _____ Department: _____ Dept ID: _____

Purpose and benefit of purchasing gift cards/certificates:

Dollar amount of each gift card to be purchased: _____ Quantity: _____ Total amount: **\$ 0.00**

Vendor from which gift cards will be purchased: _____

Purchase by: (Check one)

Employee (will be reimbursed if: (a) setup as Vendor and (b) Open for Ordering)

Voucher (payable to vendor)

Local P-Card Cardholder Name: _____ Last 4 digits: _____

Projected date(s) of purchase: _____

Projected date(s) gift cards will be distributed: _____

The Gift Card Request Form approved by Accounts Payable must be uploaded as backup to the voucher or P-Card transaction. Gift cards must be kept in a secure campus location (e.g., locked drawer or safe) until distributed, in the custody of an employee who has a completed "Cash Handling Acknowledgement" form on file with General Accounting, listing themselves as a "Custodian".

The distribution of the gift cards/certificates must be documented, including date of distribution, name of recipient(s), and signature of recipient(s) acknowledging the receipt. (See attached form "Acknowledgement for Receipt of Gift Certificates/Gift Cards.") Distribution records must be uploaded to the voucher or P-Card document page in the Finance System when the distribution is complete.

Responsible department may assign someone other than the gift card custodian to review the gift card records at least once every month to verify that all distributed and undistributed gift cards are accounted for and will report any discrepancies to the Business Administrator.

If the department awards a gift card/certificate to an employee, the department is also responsible for reporting this amount to UHCL Human Resources as the employee's taxable benefit in accordance with SAM 03.D.06.

If the department awards a gift card/certificate to a non-employee and the total amount received by the non-employee in a calendar year is \$600 or more, the department is responsible for submitting the non-employee's W-9 Form and reporting the amount to Accounts Payable, so that the non-employee can be issued a Form 1099-MISC.

By signing below, you are indicating that you have read and agree to all of the above policies.

Gift Card Custodian Signature: x _____
Type Gift Card Custodian Name here Title Date

Business Administrator Signature: x _____
Type Business Administrator Name here Date

Accounts Payable Approval: x _____
Rosie Pineda Director - Accounts Payable Title Date

Please submit this form to Accounts Payable at Mail Code 105 or by emailing it to AccountsPayable@uhcl.edu

For Questions:

Accounts Payable (281)283-2130
AccountsPayable@uhcl.edu

Human Resources (281)283-2160
HumanResources@uhcl.edu

Finance (281)283-2140
ANP_Finance@uhcl.edu

UNIVERSITY of **HOUSTON** SYSTEM
Exhibit B
Taxable Payments or Reimbursements to Employees
Instructions for processing Exhibit B

- Each university will complete Exhibit B, 'Taxable Payments or Reimbursements to Employees', when an employee is to receive a taxable fringe benefit (refer to page 3 for a list of taxable fringe benefits) is reported on the employee's Form W-2, (except for excludible fringe benefits identified in Section 2.2 of [SAM 03.D.06](#)).
- Exhibit B indicates the payment methods through Accounts Payable or Payroll, for each type of fringe benefit.
- Responsibilities:
 - **Employee:** Must submit actual receipts of all payments or reimbursement to the department. Employee has an option to request their taxable fringe benefits be applied/reported as one-time or four consecutive monthly installments if the benefit amount equals or exceeds 25% of their salary for a month. If an employee is terminated or their term expired, the full or remaining amount of the taxable fringe benefit will be applied to the remaining payroll check(s). Ensure to review and sign Exhibit B. Additional information available at [Taxable Fringe Benefits](#).
 - **Requesting Department:** Departmental personnel are responsible for understanding general rules about providing these types of benefits and reporting them to Payroll Services timely in order to maintain compliance with tax law. Must submit completed Exhibit B with appropriate signatures via DocuSign, and supporting documentation to the Tax Department email tax@uh.edu no later than October 31st of the calendar year, so the taxable earnings can be included on the employee's W-2 for the current tax year. If the taxable fringe benefit is paid via voucher or Concur (Travel) Expense Report, the Exhibit B with appropriate signatures must be uploaded to the voucher or Concur (Travel) Expense Report, and routed through tax workflow. Electronic Personnel Action Request (ePAR) form is not required for payments through Payroll, as the Exhibit B provides the necessary information.
 - **Tax Department:** Review Exhibit B with the supporting documentation (including copy of applicable AP voucher), verify that the payments are taxable, sign the Exhibit B and notifies Payroll department for payroll processing.
 - **Payroll Department:** On receipt of notification from Tax Department, Payroll staff will record the fringe benefit as an additional taxable income on employee's payroll record and withhold applicable taxes.

Please note:

- The total fringe benefit payment will be applied in accordance with the [IRS reporting requirements](#). For additional information refer to [Taxable Fringe Benefits](#).
- Exhibit B Page 2 : 'Document ID' refers to voucher number, expense report reference/description, a unique identifier, name, gift card listing, etc., to identify the nature of taxable benefit.
- Exhibit B Page 3: Must be completed by the requesting department.

UNIVERSITY of **HOUSTON** SYSTEM
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Taxable Payments or Reimbursements to Employees

UH ____ UHCL ____ UHD ____ UHV ____

Departmental personnel are responsible for understanding general rules about providing these types of benefits and reporting them to Payroll Services timely in order to maintain compliance with tax law.

Employee Name: _____ **Title:** _____

EMPL ID: _____ **Department Name:** _____

Document ID: _____ **Total Taxable Amount:** _____

Employee Acknowledgement:

I, acknowledge that the amount indicated in Exhibit B is accurate and will be treated as taxable income and will be reported on my W-2 tax form for the current year. I choose to have the taxable fringe benefits total amount applied as: _____ One-time payment or _____ Four consecutive monthly installments, if the benefit amount equals or exceeds 25% of my salary for a month. I further acknowledge, should I be terminated or the contract term expire, the full or remaining amount of the taxable fringe benefit earnings will be applied to the remaining payroll check(s).

Employee Signature: _____ **Date:** _____

Supervisor: _____
Name Signature Date

Department Contact: _____
Name Title Phone

