

CWRU University Payroll

Gifts to Employees

Reporting Form

All gifts to employees are taxable and must be reported if their value exceeds:

- Gift certificates / Gift Cards of any amount
- Gifts of tangible personal property greater than or equal to \$75.

Complete and submit this form via e-mail to payroll@case.edu PRIOR to purchasing gift cards that will be issued to employees.

Employee Name	Department	Employee ID	Value of Gift Card