



COUNCIL ON SOCIAL WORK EDUCATION

Gift Card Policy

PURPOSE:

The purpose of this Policy is to set forth the guidelines and procedures for the purchase and distribution of gift cards purchased with Council on Social Work (CSWE) funds. According to the rules of the Internal Revenue Service (the "IRS"), because cash and cash equivalent fringe benefits, such as gift cards, have a readily ascertainable value, they do not constitute de minimis fringe benefits, regardless of the face amount of the gift card. For employees, the value of gift cards is considered compensation subject to federal, state and employment tax withholding, and reporting on Form W-2. For non-employees, the value of all and gift cards in an aggregate amount of \$600.00 or more per calendar year must be reported to the IRS on Form 1099-MISC as other compensation. Finally, gift cards given to nonresident aliens are subject to federal tax withholding.

SCOPE:

This Policy applies to any purchase and/or distribution of gift cards using CSWE funds.

COVERED CSWE ENTITIES:

This Policy applies to all committees, commissions, councils and employees of CSWE.

POLICY:

In some circumstances, public participation in surveys, focus groups, or other public opinion activities must be incentivized. In these situations, the following guidelines shall be observed:

- If the project includes research (e.g., surveys, focus groups), the incentives should only be requested as part of an approved project, as outlined in the CSWE Research Procedures.
- All incentives shall be approved by senior staff members.
- Non-monetary incentives (e.g., food) are preferred.
- In-kind incentives are also a good option, and could include APM registration, Learning Academy registration, or other CSWE products.
- Monetary incentives shall be approved by the CEO/CFO.
- Monetary incentives shall be given in the form of gift cards to grocery stores, big box stores, or Amazon.com.
- The distribution of cash or prepaid credit cards is prohibited.
- The value of the gift card may be determined by the committee, commission, council or staff member, and approved by the CEO/CFO.
- Any unused gift cards shall be returned to the CSWE's finance department.
- Monetary incentives are only available for members of the general public. CSWE members are not eligible.

It is important that committee, commission, council and staff members keep in mind the non-profit status of CSWE, and be prudent in choosing incentives for program participation.