Prizes, Awards, Drawings & Raffle Decision Tree

Note: The reporting is same whether the prize or award is purchased or donated.

1. Do entrants purchase or give some type of consideration (i.e. complete surveys, door prize with paid entrance, etc.) for a chance to win? Does not include formal contests where winner is awarded based on merit (i.e. essay, poster).
   - **YES**
     - See MBP 49 Raffle Policy.
   - **NO**
     - Is the drawing or prize only available to employees?
       - **YES**
         - See MBP 44 Issuing Gifts, Gift Cards, and Prizes, II. Employees
         - Is the prize/award cash or a gift card/certificate?
           - **YES**
             - Reportable on Form W-2. Process through Payroll using special lump sum payments process for cash. Gift cards/certificate additions should be processed with non-cash wage type code 7045.
           - **NO**
             - Is the value prize/award $100 or more? (Aggregate for the entire calendar year)
               - **YES**
                 - Taxable to employee. Process through Payroll with a noncash wage type code 7045.
               - **NO**
                 - Not taxable.
         - See MBP 44 Issuing Gifts, Gift Cards, and Prizes, III. Students
       - **NO**
         - Is the prize/award given for research participation (every participant receives)?
           - **YES**
             - See MBP 44 Issuing Gifts, Gift Cards, and Prizes, V. Research Participants
           - **NO**
             - See MBP 44 Issuing Gifts, Gift Cards, and Prizes, IV Volunteers and Guest or VI. Prizes for Formal Contests/Drawings, etc.