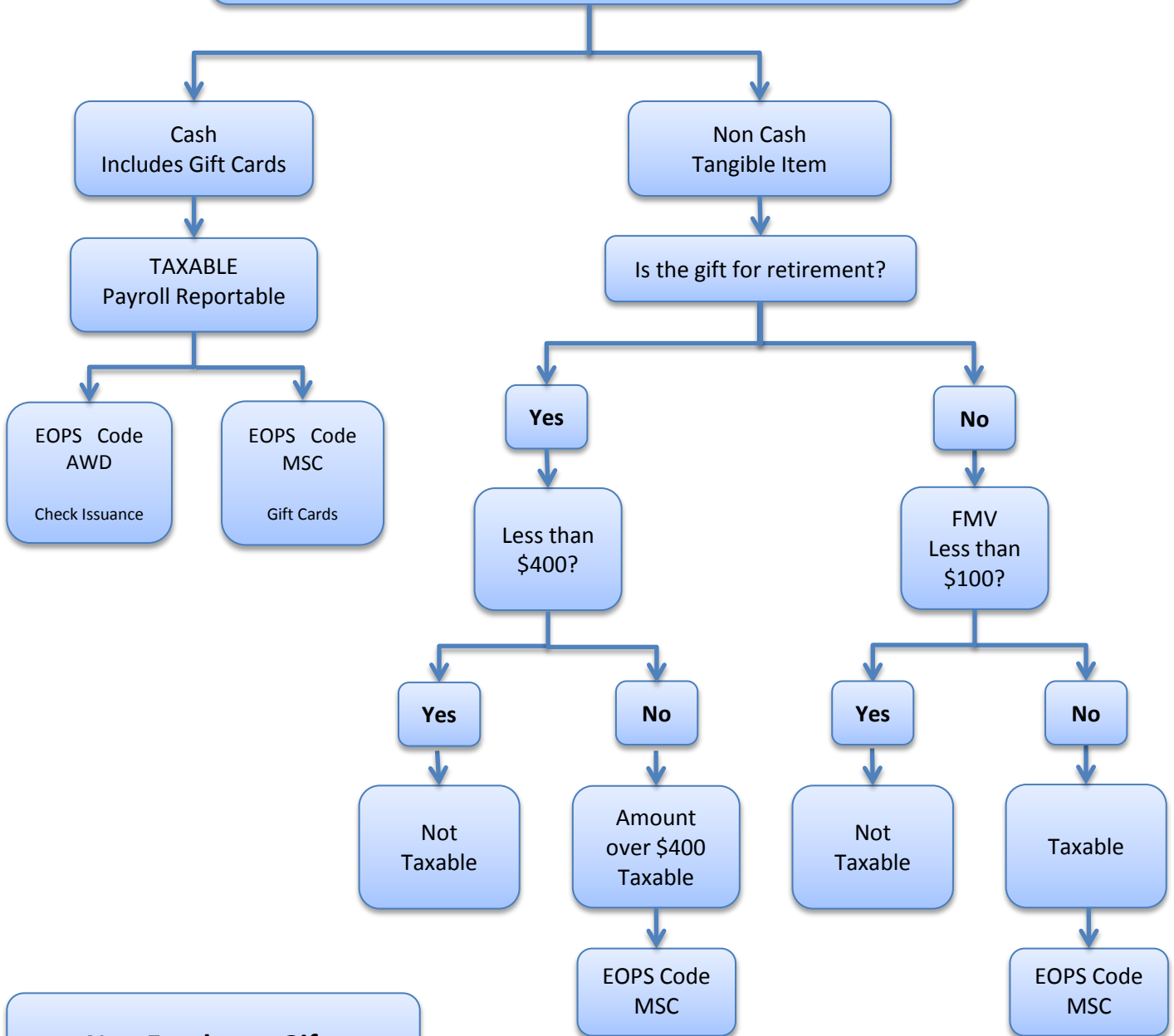


# Taxability of Employee Awards, Prizes and Gifts



## Non Employee Gifts

Cash (includes gift cards)  
or Non-cash Tangible Item

**TAXABLE**  
Cumulative \$600 or more  
IRS 1099 will be issued.