



Book	Policy Manual
Section	For Board Review - Vol. 34, No. 1
Title	Use of Gift Cards
Code	po6681 District Requested New Policy
Status	Proposed

6680 - Use of Gift Cards

The purpose of this policy is to permit the Board of Education to use gift cards for employee recognition, student incentives, or program-related purposes. The following scope of use ensures that gift card purchases and distributions comply with district financial regulations, ethical guidelines, and IRS tax regulations. This policy applies to all employees, administrators, and departments using district funds to purchase or distribute gift cards.

Allowable Uses

The Board allows gift cards to be used for the following purposes:

- A. student incentives for academic achievement, attendance, or participation; ~~and~~
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- B. Staff or volunteer recognition programs authorized by the district;
- C. Prizes for district-approved contests or fundraisers; and ~~and~~
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- D. Other purposes approved by the Superintendent or Business Office. ~~and~~

Restrictions

Gift cards **cannot** be used as compensation for employees. Gift cards **cannot** be purchased with grant funds unless specifically permitted by the grantor. Individual gift card purchases shall **not exceed \$50** (annual cap of \$100), unless there is prior written approval from the superintendent. Gift cards must be from vendors appropriate for educational or professional use (e.g., bookstores, office supply stores, grocery stores, or local businesses). Cash-equivalent cards (e.g., Visa/Mastercard prepaid cards) are prohibited unless explicitly authorized by the superintendent. Alcohol, tobacco, or gambling-related vendors are strictly prohibited. Gift cards **must not** be purchased for personal use, even if reimbursement is planned.

Purchase and Tracking

All gift card purchases must be pre-approved by a principal or district administrator using the district's requisition process. Receipts and documentation, including the purpose and recipient list, must be submitted to the Business Office with the requisition. Unused gift cards must be stored in a secure location (e.g., locked cabinet in the school office) and accounted for regularly.

Tax Implications

Employees receiving gift cards **must** have the value reported as taxable income if applicable under IRS guidelines. Please communicate with the Payroll and Benefits Manager. Gift cards given to students for educational purposes are generally non-taxable but must be documented.

Accountability & Compliance

The district reserves the right to audit gift card transactions.
Misuse of gift cards may result in disciplinary action, up to and including termination.

Approval & Review

This policy will be reviewed annually by the Business Office to ensure compliance with state and federal regulations.