

Guidelines Participation for Incentives:

The IRS rules "Incentives" must be De Minimis. De Minimis to the IRS means so small as to make accounting for it unreasonable or impractical.

Cash or cash equivalent items are never consider De Minimis. Gift certificates that are redeemable for general merchandise or have a cash equivalent value are not de Minimis and are consider a cash equivalent.

De Minimis Incentives could include:

Small dollar gift certificate for eateries or local vendors
Small dollar gift certificates to Allegheny College Bookstore
Allegheny "Swag" t-shirts, water bottles, scarfs, hats etc.

