Taxable Items Worksheet for Payroll Services email as attachment to: [payroll-services@uiowa.edu](mailto:payroll-services@uiowa.edu)

Reminder: Gift cards cannot be given to reward employee performance. The cumulative value of all gift cards given to an employee cannot exceed $500 within the calendar year. Gift cards given to student employees must be processed through MAUI Scholarship Workflow instead of this worksheet.

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