

De Minimus Guidelines

According to the IRS, a de minimus benefit is one for which, considering its value and the frequency with which it is provided, is so small as to make accounting for it unreasonable or impractical. De minimus benefits are not considered taxable. Cash or cash equivalent items (gift cards) provided by the employer are never excludable from income.

Oklahoma State University has defined de minimus as the values listed below for each category. If there are any questions, please contact the Office of the Associate Vice President for Administration and Finance.

Clothing	\$25
Employee awards (plaques)	\$100
Equipment and athletic gear	\$100