



## Hilliard City School District

### **PTO/Booster Group Student Fundraiser Guidelines**

Effective 8/1/19

1. Per Board Policy KMA and IGD, there are no mandatory fundraisers. In particular, student participation on athletic teams or in co-curricular activities is completely independent of participation in fundraising activities.
2. No individual student awards or rewards for reaching specified sales goals.
3. Awards for a class or any group derivative that is not smaller than a class size are acceptable.
4. Door prizes for students who participate (not involving sales) in an event are acceptable as long as the prizes have minimal value (\$25 or less). For example, 20 students help make subs for a sub sale. The booster group could raffle off several gift cards with all 20 students having an equal chance to win.
5. No fundraising for individual students. The IRS clarified this several years ago and individual accounts for students would be taxable income. None of our booster groups are set up to maintain the necessary level of recordkeeping that the IRS would require.

Ready For Tomorrow