

Girl Rewards

The IRS recently issued a directive on the possible nonexempt activity of tax-exempt organizations. The directive discussed how benefits are given to participants, and how those could be considered a private benefit to a participant and could also result in individual employment taxes, the organization paying unrelated business income tax or losing its tax-exempt status altogether.

Because of this, GSUSA has issued a set of guidelines for Councils about their Cookie Program.

Girl Rewards and Proceeds

1. All Rewards earned by girls through product program must support Girl Scout program experiences (Such as camp, travel, and program events; but not scholarships or financial credits toward outside organizations.)
2. All Rewards must be based on ranges.
3. Proceeds may only be allocated to Girl Scout groups for Girl Scout program activities. Cash based accounts may not be kept for or distributed to individual girls.

Girl Rewards & Proceeds

- Girl Rewards and Proceeds are benefits received by or for girls participating in the product program through every pathway and based on sales activity.
- Girl Rewards and Proceeds are established by each council and reflect council-established sales performance ranges. Recognitions must be consistent with the Girl Scout Leadership Experience. The annual assortment of Girl Rewards and level of group proceeds is determined by each council and may vary by Pathway. Councils may provide a combination of rewards in conducting a product sale.
- Program Credits: (Council based certificates, GS\$, "cookie dough," etc...): Allocated as Girl Scout coupons, cards or gift certificates, issued by the Girl Scout Council, and provided to girls in ranges or bands based on their sales participation and/or activity.
- Recognitions: Toys, apparel, patches, technology and other items chosen and purchased by a Girl Scout Council to reward girls based on their product sale participation and/or activity.
- Events & Travel: Council sponsored events, activities, trips and program opportunities organized to reward girls for reaching sales related goals.
- Troop/Group Proceeds: Monies provided by Girl Scout Councils to approved troops and groups, based on the council's published rates for allocation per box.

What Are Bands & Ranges

Sample Band/Range	Sample Credit	Sample Recognition
100+ packages	\$10 Program Credits provided in increments (GS\$)	Vendor recognitions item(s) (Max value \$25 wholesale)
1,000+ packages	<ul style="list-style-type: none"> • \$100 Council Program Credit • Ticket to Council Event (Roar & Snore) 	Program relevant recognition – Girl's Guide, Journey's, etc.. <ul style="list-style-type: none"> • IPAD for customer contact management and communications
2,500+ packages	<ul style="list-style-type: none"> • Camp Voucher • Council Sponsored Trip 	<ul style="list-style-type: none"> • Digital camera to assist with badge work

For more information please visit the [IRS website](#)