Football Bowl Games

Section: Fringe Benefits  
Number: 66.150
Title: Football Bowl Games

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POLICY

.100 POLICY STATEMENT

This policy sets forth football bowl games taxation guidelines for all OUS institutions.

This policy supersedes FASOM Section 10.91: Compensation -- Fringe Benefits -- Football Bowl Games. No substantive changes were made to the content of this policy.

.110 POLICY RATIONALE

OUS seeks to ensure that the policies and procedures related to football bowl games and related taxation are documented, communicated, clearly understood, and consistently applied.

.120 AUTHORITY
.130 APPROVAL AND EFFECTIVE DATE OF POLICY

Published in the OUS Financial Administration Standard Operating Manual (FASOM) December 5, 2000. Reformatted in the Fiscal Policy Manual (FPM) format and approved by the Associate Vice Chancellor for Finance and Administration/Controller on July 7, 2010. No substantive changes were made to the content of this policy.

.140 KNOWLEDGE OF THIS POLICY

All Chancellor’s Office and institutional personnel with payroll, human resources, transportation, and related responsibilities should be knowledgeable of this policy.

.170 FOOTBALL BOWL GAMES TAXATION GUIDELINES

1. Members of the University's official delegation will have their travel expenses paid or reimbursed without inclusion in income. The official delegation is a small group of University employees and their spouses who serve as representatives of the University at Bowl-related functions and ceremonies. The official delegation generally includes the University President, Vice President, Provost, Athletic Director, Head Coach and their spouses. [IRC section 132 - Working Condition Fringe Benefit Provision]

2. University employees attending a bowl game primarily to perform work related to their employment will have their travel expenses paid or reimbursed without inclusion in income. [IRC section 132 - Working Condition Fringe Benefit Provision] For lodging, if an employee's spouse or family may stay in the room at the same cost as the employee alone it will not be considered a taxable fringe benefit. [IRC section 132 - No-Additional-Cost Services Provision]. Any other lodging provided may be considered a taxable fringe benefit.

3. Commercial airfare paid for or reimbursed by the University is not included in taxable income for members of the official delegation and for University employees who are performing work related to their employment. [IRC section 132 - Working Condition Fringe Benefit Provision]

4. On a chartered aircraft, if at least half of the aircraft's regular seating capacity is used for University business purposes, any extra seating may be used (e.g., for family members of employees) at the discretion of the University President or designee and use of the extra seating will not be considered a taxable fringe benefit. [IRC section 1.61-21(g) - Exception to Noncommercial Flight Special Valuation Rule]

5. Bowl tickets for members of the official delegation and for University employees performing work related to their employment will not be considered a taxable fringe benefit. [IRC 132 - Working Condition Fringe Benefit Provision] All other bowl tickets issued to University employees, their spouses or families will be considered a taxable fringe benefit unless there is no additional cost to the University. [IRC section 132 - No-Additional-Cost Services Provision]
6. Any per diems paid or reimbursed for family members other than those of the official delegation may be considered a taxable fringe benefit.

7. Any other authorized travel expenses paid or reimbursed by the University will be considered a taxable fringe benefit unless required by the University's bowl contract.

[IRC section 132 - Working Condition Fringe Benefit Provision]

.690 CONTACT INFORMATION

Direct questions about this policy to the following offices:

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<td>Institution Office of Business Affairs</td>
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<td>General questions from institutional central administration and Chancellor's Office personnel</td>
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.695 HISTORY

12/05/2000 - Approved for FASOM

07/07/2010 - Reformatted

Policy Last Updated: 07/07/10

APPENDIX

None