



# Idaho State University

## POLICIES AND PROCEDURES

### Athletics Event Complimentary Admissions

#### ISUPP 8050

##### *POLICY INFORMATION*

**Policy Section:** *Athletics*

**Policy Title:** *Athletics Event Complimentary Admissions*

**Responsible Executive (RE):** *Director of Athletics*

**Sponsoring Organization (SO):** *Department of Athletics*

**Dates: Effective Date:** *March 20, 2013 (5-23-16)*

**Revised:** *April 26, 2018*

**Review Date:** *April 2023*

## I. POLICY STATEMENT

The Department of Athletics (Department) will establish fair and consistent procedures for issuance of Complimentary Admissions and/or tickets for any athletic contest sponsored by Idaho State University (ISU) for which there is an admissions charge. These procedures are in accordance with the National Collegiate Athletic Association (NCAA) Bylaw 16.2 and any applicable tax laws. See Appendix A–*Tickets to Department Employees*.

## II. DEFINITIONS

- A. **Complimentary Admission:** admission via a pass list to the respective sporting event. No “hard tickets” are provided (see NCAA Bylaw 16.2).
- B. **Complimentary Ticket:** admission via a ticket to the respective sporting event. No Student-Athletes and their guests nor Prospective Student-Athletes and their guests may be provided tickets. They are admitted through a pass list only.
- C. **Department Staff:** any member of the Department whether employed or a Volunteer.
- D. **Nonqualifier:** a Student-Athlete who has not successfully completed the required core-curriculum or has not presented the required minimum core-curriculum grade-point average

and/or the corresponding SAT/ACT score required for a qualifier and is in the first year of residency (see NCAA Bylaw 14.02).

- E. **Prospective Student-Athlete:** a student who has started classes for ninth grade and has not met the conditions considered to end the status of being a Prospective Student-Athlete. See NCAA Bylaw 13.02.12 for specifics.
- F. **Student-Athlete:** a student whose enrollment was solicited by a member of the Department Staff or other representative of athletics interests with a view toward the student's ultimate participation in the intercollegiate athletics program.
- G. **Volunteer:** any person who does not receive compensation or remuneration from the Department or any organization funded in whole or in part by the Department or that is involved primarily in the promotion of ISU's athletics program. A Volunteer may or may not be a coach within NCAA regulations.

### III. AUTHORITY AND RESPONSIBILITIES

- A. The director of athletics (AD) and those whom he/she designates are the only authorized individuals who can approve Complimentary Tickets for individuals who are not guests of Student-Athletes, Prospective Student-Athletes and their guests, or high school, junior college, or Amateur Athletic Union (AAU) coaches.
- B. The AD and those whom he/she designates are the only authorized individuals who can approve pass lists for individuals who are guests of Student-Athletes, Prospective Student-Athletes and their guests, or high school, junior college, or AAU coaches.
- C. Only the AD and those whom they designate may alter pass lists once it approved and signed.

### IV. PROCEDURES TO IMPLEMENT

- A. In all cases, NCAA rules and regulations (see NCAA Bylaw 16.2) must be adhered.
  - 1. Students-athletes may not receive payment in exchange for Complimentary Admissions.
  - 2. Student-Athletes' designated guests may not receive payment in exchange for Complimentary Admissions.
  - 3. ISU may only sell tickets to Student-Athletes for athletic events under the arrangements available to the general student body.

4. Student-Athletes may not buy a ticket from ISU and sell it for above face value.
  5. ISU personnel and representatives of athletic interests may not provide Student-Athletes with Complimentary Admissions or tickets to a professional sports contest.
- B. Regular Season Home Contests
1. Department Staff
    - a. Staff members may receive Complimentary Tickets based upon the policies established by the Department Senior Staff.
    - b. Volunteers may receive a maximum of two (2) Complimentary Tickets to home athletic contests.
  2. Coaches
    - a. Coaches who do not coach in the particular sport for which admission is desired are considered Department Staff.
    - b. Each coach who coaches in the particular sport for which admission is desired will receive season tickets based upon the policies established by the Department Senior Staff.
    - c. Volunteer coaches may receive a maximum of two (2) Complimentary Tickets to home athletic contests in the coach's sport (see NCAA Bylaw 11.01.5) based upon the policies established by the Department Senior Staff.
    - d. Coaches may request additional Complimentary Admissions or tickets for non-immediate family member relatives and friends to their own sport on a game-by-game basis.
  3. Student-Athletes (see NCAA Bylaw 16.2)
    - a. ISU may provide four (4) Complimentary Admissions per home regular season contest to a Student-Athlete in the sport in which the individual participates (either practices or competes), regardless of whether the Student-Athlete competes in the contest.
    - b. A non-qualifier may receive one (1) Complimentary Admission per home contest in which the individual will participate after satisfying residence requirements.
    - c. Complimentary Admissions shall be provided through a pass list only.
    - d. By NCAA rule, only a ticket stub with seating assignments may be given to the player's guests. No "hard tickets" will be provided.

4. Prospective Student-Athletes – Official and Unofficial Visits (see NCAA Bylaws 13.6 & 13.7)
  - a. A Prospective Student-Athlete may be provided with three (3) complimentary general admissions to an ISU campus athletics contest and must be used by the Prospective Student-Athlete and those accompanying the prospective-student athlete.
  - b. If a Prospective Student-Athlete is a member of a nontraditional family (e.g., divorce, separation), ISU may provide up to two additional Complimentary Admissions to the Prospective Student-Athlete in order to accommodate the parents accompanying the Prospective Student-Athlete (e.g., stepparents) to attend a home athletics event.
  - c. Complimentary Admissions shall be provided through a pass list only.
  - d. Admission is granted through the pass gate. Identification must be presented and the pass list must be signed by the Prospective Student-Athlete and guests before admission will be granted.
  - e. By NCAA rule, a ticket stub with seating assignments may be given to the Prospective Student-Athlete or guests. No "hard tickets" will be provided.
  - f. Seating is provided only in the general seating area of the facility used for conducting the contest.
  - g. Providing seating during the conduct of the contest (including intermission) for the Prospective Student-Athlete or those persons accompanying the Prospective Student-Athlete in the facility's press box, special seating box(es) or bench area is specifically prohibited.
5. High School, Junior College, and AAU Coaches (see NCAA Bylaw 13.8)
  - a. A high school, junior college, or AAU coach may be provided with a maximum of two (2) complimentary general admission tickets and must be used by the coach and guest.
  - b. Coaches must notify the Athletic Administration Office during business hours and at least 24 hours prior to the event to request tickets.
  - c. Complimentary Tickets shall be provided through a pass list only.
  - d. Admission is granted through the pass gate. Identification must be presented and the coach must sign the pass list before admission will be granted.

- e. Coaches with Idaho High School Activity Association passes will not be granted admission unless they follow the above procedures although the pass may be used for identification.
6. Complimentary Tickets
- a. Student-Athlete guests and Prospective Student-Athletes cannot be issued Complimentary Tickets. Such individuals receive Complimentary Admissions through pass lists (see NCAA Bylaw 16.2). See Student-Athlete and Prospective Student-Athlete procedures above.
  - b. High school, junior college, and AAU coaches who coach the particular sport receive Complimentary Tickets through a pass list. See high school, junior college, and AAU coaches' procedures above.
  - c. For other individuals identified by the AD or other Senior Staff, the Complimentary Ticket request form must be completed and signed to receive Complimentary Tickets.
- C. Regular Season Away Contests
- 1. Conference Athletic Contests

The number of Complimentary Tickets provided to visiting institutions during Big Sky Conference contests are determined by the Big Sky Conference Code.
  - 2. Non-Conference Athletic Contests

Since Complimentary Tickets vary from contest to contest, the distribution will be determined by the AD.
  - 3. Department Staff

The AD has control of the tickets and will distribute tickets as he/she determines.
  - 4. Coaches
    - a. Only full-time coaches receive two (2) Complimentary Admissions for guests, which are issued through pass list.
    - b. The AD may approve more Complimentary Admissions or tickets for guests beyond the two (2) for each full-time coach.
  - 5. Student-Athletes
    - a. ISU may provide two (2) Complimentary Admissions for away intercollegiate athletics contests to a Student-Athlete in the sport in which the individual participates (either practices or competes) and travels with the team, regardless of whether the Student-Athlete competes in the contest.

- b. If the number of Complimentary Tickets allow, the AD may approve Student-Athletes to receive up to a maximum of four (4) Complimentary Admissions (see NCAA Bylaw 16.2).
- c. Complimentary Admissions shall be provided through a pass list only.
- d. Ineligible players' guests, players not traveling with the team, and ISU coach's guests are ineligible to be on the pass list (see NCAA Bylaw 16.2).
- e. Admission of guests on the pass list is granted through the pass gate. Guests must show identification and sign the list before admission will be granted.
- f. By NCAA rule, only a ticket stub with seating assignments may be given to the player's guest. No "hard tickets" will be provided.

6. Prospective Student-Athletes

ISU may not provide Complimentary Admissions to Prospective Student-Athletes for any ISU away athletic contests. The Prospective Student-Athlete may purchase tickets only in the same manner as any other member of the general public (see NCAA Bylaw 13.2).

7. High School, Junior College, and AAU Coaches

ISU does not provide Complimentary Tickets to high school, junior college, or AAU coaches for any ISU away athletic contests. Coaches should notify the hosting institution for their policies and procedures for Complimentary Tickets.

D. Post-Season Contests

1. Administration/Department Staff

The AD has control of the tickets. Anyone wishing to use one or more of these tickets must receive approval from the AD.

2. Coaches

- a. The AD *may* provide Complimentary Tickets to coaches to all intercollegiate athletics contests at the site at which the team participates.
- b. ISU generally does not provide Complimentary Tickets for coaches in a post-season contest.

3. Student-Athletes

- a. ISU *may* provide each Student-Athlete who participates in or is a member of a team participating in a post-season contest *up to six* (6) Complimentary Admissions to all intercollegiate athletics contests at the site at which the Student-Athlete or team participates (see NCAA Bylaw 16.2).

- b. ISU generally does not provide Complimentary Admissions for Student-Athletes in a post-season contest.
- 4. Prospective Student-Athletes

ISU may not provide Complimentary Admissions to Prospective Student-Athletes for any post-season athletic contests. The Prospective Student-Athlete may purchase tickets only in the same manner as any other member of the general public.
- 5. High School, Junior College, and AAU Coaches

ISU does not provide Complimentary Tickets to high school, junior college, or AAU coaches for any post-season athletic contests. Coaches should inquire to the administrators of the post-season athletic contest for their policies and procedures for Complimentary Tickets if any are available.

## Appendix A

### Tickets to Department Employees

#### *Taxability Matrix*

1. Tickets given in exchange for services (i.e.: six basketball tickets given to an employee for painting an office)
  - a. *Transaction type*: payment in kind, a form of compensation
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p15.pdf>
  - c. *Employee tax status*: This is compensation and must be reported on the employee's W-2, regardless of the value.
  - d. *Spouse/family status*: This is compensation and must be reported on the employee's W-2, regardless of the value.
2. Clear business purpose requiring attendance (i.e.: ensuring microphones, etc. are working properly)
  - a. *Transaction type*: working condition fringe benefit
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p15b.pdf>
  - c. *Employee tax status*: To be non-taxable, the University must keep sufficient records to substantiate the business purpose for all attendees and their affiliation.
  - d. *Spouse/family status*: taxable
3. Award of tickets with a value greater than \$100 (i.e.: season tickets to an employee as an award)
  - a. *Transaction type*: exceeds de Minimis fringe benefit
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p15b.pdf>
  - c. *Employee tax status*: taxable
  - d. *Spouse/family status*: taxable
4. Award of occasional tickets of minimal value (i.e.: employee receives two tickets as thank you for year-end work)
  - a. *Transaction type*: de Minimis fringe benefit
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p15b.pdf>
  - c. *Employee tax status*: non-taxable
  - d. *Spouse/family status*: non-taxable

5. Attending event to host University guests as prospective donors (i.e.: employee and spouse host prospective donors and their spouses at game to cultivate donors)
  - a. *Transaction type*: working condition fringe benefit
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p463.pdf>
  - c. *Employee tax status*: non-taxable (To be non-taxable, the University must keep sufficient records to substantiate the business purpose for all attendees and their affiliation.)
  - d. *Spouse/family status*: non-taxable
6. Tickets from random drawing (i.e.: door prizes for four tickets)
  - a. *Transaction type*: raffle winnings
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p525.pdf>
  - c. *Employee tax status*: taxable (Prizes are taxable to recipients, regardless of value. The University is required to report it to the IRS, Form 1099-MISC, when the aggregate value is greater than \$600 per year.)
  - d. *Spouse/family status*: taxable (Prizes are taxable to recipients, regardless of value. The University is required to report it to the IRS, Form 1099-MISC, when the aggregate value is greater than \$600 per year.)
7. Excess capacity or unsold tickets (i.e.: event did not sell out – University gave out extra tickets to employees)
  - a. *Transaction type*: no additional cost services
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p15.pdf>
  - c. *Employee tax status*: non-taxable
  - d. *Spouse/family status*: non-taxable
8. Unsold tickets from another university where there is a reciprocal agreement (i.e.: event did not sell out; university with a reciprocal agreement gave away tickets to ISU employees)
  - a. *Transaction type*: no additional cost services and reciprocal agreements
  - b. *Reference*: <https://www.irs.gov/pub/irs-pdf/p15.pdf>
  - c. *Employee tax status*: non-taxable
  - d. *Spouse/family status*: non-taxable