



**FORT HAYS STATE UNIVERSITY
FOUNDATION**

FUND ADMINISTRATION & USE HANDBOOK

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1.0 FORT HAYS STATE UNIVERSITY FOUNDATION AND INTRODUCTION

The Fort Hays State University Foundation was founded on December 4, 1945, as a nonprofit corporation separate from Fort Hays State University. The Foundation is an independent tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (IRC). It is not a "private foundation" as defined under IRC Section 509(a), and gifts to it are deductible under IRC Section 170(b). Contributions from generous alumni and friends are used entirely for the purpose specified by the donor in support of Fort Hays State University, its students, faculty, and staff.

The Foundation is considered a public charity, thus qualifying under the above IRC sections, because of its mission to support the activities of Fort Hays State University, a recognized tax-exempt purpose. An essential element in continuing to qualify for such a favorable tax status is ensuring that no part of the organization's assets is used for anything other than tax-exempt purposes. Using Foundation assets to benefit an individual personally is prohibited, as it jeopardizes the Foundation's tax-exempt status and breaches its fiduciary responsibility to donors to use contributed holdings in any other way. The loss of 501(c)(3) status would destroy the Foundation's ability to raise new funds and would greatly reduce the number of funds available to distribute for university purposes.

This handbook supersedes all former accounting policies or memos issued. As tax requirements and their applicability to the Foundation change occasionally, we will amend this handbook. Please don't consider this *Handbook* authoritative legal or tax information for your personal tax situation. Please consult your tax advisors.

The Foundation receives contributions from 501(c)(3) entities controlled or directly related to the University, such as the Fort Hays State University Athletic Association. Any references in this handbook to the University, including any tax reporting responsibility, generally apply to related entities. We ask your help to ensure that the use of Foundation funds best benefit Fort Hays State University. When you are considering a purchase that may be questionable in this regard, please feel free to contact our staff for guidance before using Foundation funds. Foundation accounting staff can assist you with these inquiries, but feel free to contact any Foundation staff.

The Foundation supports the work you and your colleagues perform, so recommendations about use as an informed Fund Account Representative matter greatly to us. The Foundation must ensure that disbursements comply with tax requirements and achieve our donors' intent.

As you read through this handbook, you will notice that the following three issues are pervasive:

- use of Foundation funds for the exclusive benefit of Fort Hays State University
- compliance with the use of the funds as intended by our donors
- procedures to effectively and accurately comply with tax requirements

When followed and sufficiently documented, these three objectives ensure that our generous donors' resources are effectively used. We hope the rest of the sections of this manual, which explain how to achieve these objectives, will be helpful to you. We appreciate your assistance.

2.0 OVERVIEW OF FUND TYPES

The Foundation's records follow the principles and practices of "fund accounting." Each fund account (or fund) is a separate accounting entity. However, funds may be grouped for accounting, investing, and reporting purposes.

Most accounts' assets provide a permanent source of income to benefit the University and are aggregated together for investment purposes in the Merged Fund Pool. The Foundation's Investment Committee has developed important policies to manage invested fund accounts. The Investment Policy Statement establishes a target asset allocation and performance objective for the Merged Fund Pool and a Spending Policy specifying reasonable amounts available for immediate spending by each participating account without eroding its ability to generate resources for future spending. These policies provide the basis for the FHSU Foundation's oversight of its professional investment fund managers.

Fund accounts are invested under guidelines established by the Foundation's Executive Committee upon recommendation by the Foundation's Audit & Finance and Investment Committees.

Financial information about specific fund accounts is made available only to donors, to those persons serving as university representatives for the subject fund account (**section 3.0**), and to persons who are legally entitled to receive information, such as federal or state auditors or in circumstances that may necessitate the use of the University's Internal Auditor with approval of the Foundation's President and CEO and CFO.

Standard reports of fund account transactions and balances are provided monthly to all fund account representatives or periodically throughout the year as requested by the fund account representative. Specially requested reports may be expected to be produced approximately five days after receipt of the request. Appropriate University faculty and staff must review these reports to ensure the accuracy of the Foundation's transactions. Bank fees will be charged to the associated account whenever bank service charges are incurred (other than traditional check processing services), such as wire transfers, stop payments, or credit card processing fees. Contact the Foundation staff for current credit card processing fees (**section 4.1**).

Donors contribute resources to the FHSU Foundation to help Fort Hays State University achieve its education, research, and public service goals. A critical element in the success of this system is the expenditure of contributed resources. Although most of the FHSU Foundation's spendable resources are sufficiently used for the purpose specified by the donor, some funds may be underutilized or dormant. In these cases, the FHSU Foundation may contact the fund account representative (**section 3.0**) to determine appropriate alternative steps to ensure the use of the fund as the donor(s) expected.

A Note About Scholarship Funds

Because funds for student scholarships represent the largest share of all FHSU Foundation fund purposes and the significant need for scholarship resources, scholarship funds are high-profile. They deserve special attention to ensure they are effectively used. Persons responsible for selecting scholarship recipients at the college or department level should contact the FHSU Foundation whenever a scholarship fund is too restrictive to be effectively used. Otherwise, the projected scholarship allocation of available resources for each fund

provided by the FHSU Foundation each spring should be expended during the succeeding academic year (including the current year summer term, as appropriate).

3.0 FUND ACCOUNT REPRESENTATIVES

The Foundation formally identifies appropriate University employees authorized to recommend disbursements from Foundation funds to achieve the fund's purpose. These persons are referred to as Fund Account Representatives. This responsibility is usually assigned through discussions with the appropriate Foundation or University fundraising staff, fund donor, or appropriate University personnel.

The Foundation identifies the Fund Account Representative as a faculty member or professional (unclassified) staff member closest to the specific work supported by the gift and who is also responsible for the entire unit that could reasonably benefit from the gift. A department chair would likely be identified as the Fund Account Representative for funds benefiting a specific department. A dean could serve as the representative for a fund to benefit a college.

The Fund Account Representative must be an active employee of the University, defined as a person on the University's payroll as a full-time employee.

An individual who personally contributes more than one-third of the total contributions to the Foundation fund may not serve as the Fund Account Representative, regardless of whether or not they otherwise meet the above requirements. Additionally, an individual responsible for directing contributions totaling more than one-third of the contributions to the Foundation fund from another individual or organization over which they have substantial influence may not serve as the Fund Account Representative. Generally, this individual's supervisor will serve in that capacity; in no case should the Fund Account Representative be supervised/controlled by the individual contributing more than one-third. In such a case, the business activities of the staff member/donor may still be supported by the fund. An example of this is when a faculty member receives an honorarium for providing professional services, which is then deposited to establish a Foundation fund to support a research project under the general aegis of the same faculty member. In this case, the faculty member's department chair would serve as the Fund Account Representative. The primary University contact may identify substitute or alternate Fund Account Representatives if the alternate meets the requirements. The alternate Fund Account Representative must have comparable responsibility and knowledge of the beneficiary department or unit for which the fund was intended, and the requirements outlined in this handbook. Alternate Fund Account Representative designations in no way diminish the responsibility of the primary representative.

The most important responsibility of the Fund Account Representatives is to submit expenditure requests for their related FHSU Foundation funds, which are consistent with the donor's intent for the use of the fund and which benefit Fort Hays State University as best as they can. In order to fulfill this responsibility, Fund Account Representatives should be knowledgeable of the purpose of their Foundation funds, familiar with the Foundation policies and procedures outlined in this Handbook. Fund Account Representatives are encouraged to contact appropriate Foundation personnel whenever questions arise. When questions arise about the propriety of a requested transaction, Foundation staff may involve the requestor's supervisor or other appropriate University personnel for the subject transaction only, as necessary to handle it appropriately.

IRS Penalties

Current tax law provides for certain penalties that may be charged to “fund managers,” as well as the recipients of the funds, when payments from 501(c)(3) entities provide excessive compensation to the payee. The IRS may consider FHSU employees who recommend the disbursement of Foundation funds, the Fund Account Representatives, to be included in fund managers’ definition. The penalties can be severe. Additionally, payments reported on a 1099, which the IRS later determines should have been taxed as W-2 employee compensation to the recipient, cannot be reclassified as employee compensation to avoid the penalty.

Control Approval

Additional approval will be required when reimbursement is requested for the Fund Account Representative of the Foundation fund, which will bear the expense. Payments to third parties may require additional approval, such as when airline or hotel bills are paid for the representative’s benefit to attend a conference. This control approval will be the requestor’s supervisor. The control approval person need not be a formal Fund Account Representative on the Foundation fund; it is simply intended to indicate the appropriateness of the expenditure. The Foundation will ensure that the purpose of the expenditure request meets the designated purpose of the specific fund account and that there is sufficient cash in the fund account to cover the request. When a control approval is required, the Fund Account Representative must also sign the request to ensure communication with and approval of the Fund Account Representative.

Expense and Gift Revenue Recognition

Any payments a Fund Account Representative decides to request to pay from FHSU Foundation funds should be submitted to FHSU Foundation soon after receiving the invoice. This helps ensure the Foundation’s accuracy of financial statements at the end of each fiscal year. Because the Foundation fund accounts do not have a defined fiscal year budget for expenditures, any unused expendable resources as of June 30 will be carried over for use beginning with the new fiscal year on July 1. It is critical to recognize expenses in the appropriate tax year. The date that Foundation pays a Check Request is also when the Foundation recognizes the expense.

Any contributions received by university departments should be forwarded to the FHSU Foundation promptly after receiving them. Donors want to secure their tax receipt at the end of each calendar year, and the Foundation must record its contributions within the appropriate fiscal year to ensure the accuracy of its financial statements. For tax purposes, the date of the gift is the postmark date if mailed or the date the department receives the gift if personally or otherwise delivered. The Foundation will generally recognize the gift revenue in its financial statements after receiving the gift.

4.0 ADDITIONS TO FUNDS

4.1 CONTRIBUTIONS, DEPOSITS, AND OTHER RECEIPTS

The FHSU Foundation encourages and administers contributions and bequests for Fort Hays State University, its students, faculty, and staff. The Foundation must provide appropriate documentation to substantiate our donors' tax-deductible contributions, usually in the form of a tax receipt, by IRS requirements. Receipts that are either too restrictive or have other stipulations attached by the donor, or receipts in which the payor receives equal benefits back from the University, are generally not considered contributions.

The State statutes governing the deposit of funds for the FHSU Foundation require all payments for tuition, fees, and other charges to be deposited into State accounts held by FHSU. Likewise, payments representing reimbursements or refunds of previously expended State funds cannot be deposited at the Foundation.

FHSU Business Office Deposits

Conferences hosted at FHSU but conducted on behalf of another institution, such as a professional society, should be processed through the FHSU Business Office.

Payments representing a reimbursement or refund of previously expended State funds cannot be deposited at the Foundation. Whether the items are produced by the department or purchased for resale, proceeds from the sale may not be deposited into the Foundation fund accounts. Although sales of items are sometimes construed as a form of fundraising, such transactions are contrary to the mission of the Foundation charitable contributions. The University will deposit the revenue from such sales and properly report the required sales tax to the state of Kansas.

Government grants do not qualify for deposit with the Foundation. It is also inappropriate to deposit other grants and contracts with the Foundation where overhead is involved, confidentiality is essential, and human experimentation may be involved. The University's Vice President of Administration and Finance and the Foundation must approve exceptions to these rules on accepting grants.

Contributions to FHSU

Contribution checks made payable to Fort Hays State University, or its subdivisions, cannot be accepted by the Foundation without endorsement by an appropriate University representative. Contributions to the University representing bequests or significant contributions should be routed to the University President for appropriate documentation and endorsements to deposit the funds at the Foundation under an agreement to administer them. Modest contributions to the University of a recurring nature, including annual phonathon gifts, are inadvertently directed to the University rather than the Foundation and may be endorsed by the dean or department chair to deposit in an appropriate Foundation fund account.

Quid Pro Quo Contributions

A quid pro quo contribution is when a donor receives a benefit, goods, and/or services in response to contributing. An example is when a university unit organizes a concert, dinner, or other activity as a fundraising event to raise scholarship resources. Typically, admission fees exceed the cost of the benefits received by the person(s) attending the event. In situations where the benefit from the University to the

provider of a *quid pro quo* deposit is less than the total value of the deposit, the donor should receive credit for a contribution of the amount exceeding the benefits received. These contributions may be deposited to a Foundation fund. Still, the Foundation development and accounting staff must determine the tax-deductible (contribution) portion of the admission charge, as segregated from the non-tax-deductible portion of the benefits received by the attendee. Foundation accounts should not be utilized for unsanctioned University events.

Please note that the fair market value of the benefits may not equal the cash cost of the event. When obtaining goods or services at no or low cost to support the event, such as when a caterer donates food and wait-staff to support the event, the fair market value of those benefits (what they normally would have cost) must be included in the non-deductible portion of the admission fee, even though no cash was disbursed to obtain the food and for wait staff services. The fair market value should represent what the donor would pay for similar or comparable goods and/or services elsewhere. A reasonable method must be used to make a good-faith estimate of the fair market value of the goods and/or services received by the donor.

Other Contributions/Payments

Funds raised to purchase personal gifts should not be deposited at the Foundation, even if the provider does not intend the payment to qualify as a charitable contribution. Since disbursements for personal items, like baby or wedding gifts, etc., have no direct University-related purpose and fall outside the scope of the Foundation's purpose, they will not be paid. The University's business office can coordinate these events. In contrast, funds raised to honor or memorialize individuals by establishing a Foundation fund related to the University's mission, like scholarship funds, are considered charitable contributions and are entirely appropriate for the Foundation to receive.

An honorarium received by a university employee, which is subsequently endorsed to the Foundation, is considered a charitable contribution from the individual who can redirect the honorarium. The check must be payable to the employee in these cases. A contribution receipt will be provided to the employee donor. Generally, the honoraria remain taxable to the University employee who redirects the payment to the Foundation. It is inappropriate for a university employee to request that payments for services provided by the employee be paid directly to the FHSU Foundation. Checks received by businesses are assumed to be charitable contributions of the business unless there is some indication that the check may be a payment for services performed by a university employee. To protect FHSU Foundation's tax-exempt status, FHSU Foundation staff will follow up with the business entity if the check appears to be a payment for service to ensure that any potential earned income is being appropriately reported to the IRS.

Gift / Deposit Transmittal Form

All funds to be deposited at the Foundation must be accompanied by a Foundation *Gift / Deposit Transmittal Form*. Please use separate forms to transmit tax-deductible contributions versus non-tax-deductible deposits. For non-tax-deductible deposits, the item(s) must be described in detail before the funds may be accepted or deposited to a Foundation account. Deposits of refund or expense reimbursements must explain when the Foundation fund receiving the deposit had previously incurred the expense.

Quid pro quo contributions may be reported on one form by properly denoting the tax-deductible versus non-deductible elements of the payment on the form. To comply with IRS requirements regarding managing fundraising events, please identify the event to which the contribution relates, as appropriate. See [section 5.1](#) for more information on fundraising event reporting. Please contact FHSU Foundation's accounting staff or appropriate development staff to ensure we understand your intent when completing the quid pro quo contributions form. Additionally, in this section, see the discussion on determining Quo Contributions, the tax-deductible versus the non-deductible portion of the Quid pro quo contribution/payment.

Credit Card Contributions

Credit card payments are accepted at the Foundation. Box office and ticket receipts, such as from the Encore Series, Felten Start Theatre, and Athletics events, are not considered contributions and should continue to be handled directly by the ticket-issuing entity. The issuing entity should continue handling these credit card receipts directly. You must provide complete information about the credit card transaction, as noted on the Foundation *Gift / Deposit Transmittal Form*, for it to be properly recorded.

Non-Cash Assets

FHSU Foundation is the appropriate entity to receive certain contributions of non-cash assets, such as securities and real estate. However, because of potential tax and administrative issues for these gifts, prospective donors should be encouraged to discuss the gift with the appropriate FHSU Foundation development staff to ensure that the gift can be accepted as the donor intends.

Gifts of tangible personal property, such as works of art, books, scientific equipment, etc., should usually be given for the use of the appropriate museum, library, school, department, or other University unit. The donor can often claim an income tax charitable deduction for the full fair market value of the tangible property, as determined by a qualified appraisal, if the gift is given for uses related to the University's educational mission. FHSU Foundation staff are also available to assist in coordinating these gifts for the best benefit of the donor.



**FORT HAYS STATE UNIVERSITY
FOUNDATION**

GIFT/DEPOSIT TRANSMITTAL FORM

Your Name: _____ University Dept or Org: _____

Date of Transmittal: _____ Phone No. _____

Deposit in Fund #: _____ Fund Name: _____

These Items Are: Checks or Cash (Do not mix checks/cash and credit card charges on the same transmittal form)
 Credit Card Charges

These Items Are: Contributions (Tax-deductible items)
 "Other" Deposits (Non-tax-deductible items. Describe specific purpose and justification below)

Explanation of Deposit: _____

Deposit Amount: Checks \$ _____ Cash \$ _____ Total Check(s) + Cash: \$ _____
 Credit Card Charges \$ _____

Deposit Instructions

- Contributions and "Other" Deposits should be on separate deposit forms, unless checks or charges include both the contribution and premium.
- Premium values (coffee mugs, t-shirts, tickets, etc.) should be deducted from the amount of contribution.
- All checks must be properly endorsed. Unendorsed checks will be returned to the department/organization [transmitter](#).
- Include all supporting documentation from the donor with the deposit. This includes an envelope and letter from the donor, membership application (if applicable), and any other information that will assist in the accurate recording of the contribution.
- Include the donor's name and complete address if it does not appear on the check or accompanying materials.
- If all required information is not received, the deposit will be returned to the sender.

Itemization Instructions

- Forward checks/cash, credit card charges, and matching gifts on separate transmittal forms. (Attach additional pages if necessary.)
- If a contribution, list only the individual who is to receive credit. If joint credit/recognition, then list BOTH names.
- If a business contribution, is an individual(s) also to receive credit/recognition? If yes, then also list individual(s).
- For credit card charges, include the original document or charge slip that shows credit card type, account number, and expiration date.

Donor/Payee Name(s):

Address(es):

Contribution Amount:

Other Amount:

4.2 FUND ACCOUNT ESTABLISHMENT REQUIREMENTS

The purpose of new fund accounts must be to benefit Fort Hays State University, its students, faculty, and staff. Whether a new Foundation fund is established, any donor solicitations must be coordinated with the appropriate Foundation development staff.

The minimum amount required to establish a separate fund account is \$25,000 for endowed funds and \$2,500 for expendable funds. For more specific fundraising questions, contact the Foundation development staff.

A separately administered expendable fund may be established with \$2,500, and/or when it is expected to be in existence for more than one year. New funds that commit the University to establish a new program will not be accepted at the Foundation without the approval of the University President. Any other receipts which may appear to raise questions about the propriety of the Foundation's acceptance will be reviewed with Foundation and University staff, as appropriate, before acceptance.

An agency fund account will be established for the benefit of the University when the Vice President of Administration and Finance has approved such. An agency fund account may be established for the benefit of a related entity when sanctioned by the University. The Foundation must receive a copy of the related entity's 501(c)(3) determination letter, or its equivalent, to establish non-University agency funds. There should always be a written agreement for the Foundation to administer agency funds on behalf of either the University or the related entity. The agreement to administer agency funds on behalf of the University must be signed by the Vice President of Administration and Finance and accepted by the Foundation. The agreement to administer agency funds for related entities must be authorized by an appropriate officer of the entity, formally sanctioned by the University, and accepted by the Foundation.

A scholarship and award sequence is intended to segregate a specific scholarship or award name within a scholarship/award fund or an expendable departmental fund. There can be many sequences within the same fund. Scholarship contributions for an individual specifically identified by the donor will usually not be accepted by the Foundation. These payments should usually be directed to the University's Office of Student Fiscal Services.

All new fund accounts must have written documentation (letter of gift, will or other estate/trust documents, memoranda from appropriate University staff, etc.) which specifies the donor's/depositor's intent for the use of the funds and the Foundation's intent to accept the management of the funds. The originating documentation will also identify the University representative responsible for recommending expenditures to the Foundation for approval and payment.

5.0 DISBURSEMENTS

5.1 GENERAL

All disbursements from Foundation funds must: (1) provide a direct benefit to Fort Hays State University within a University-sanctioned program; (2) be properly reported for tax purposes, as appropriate; and (3) be used in compliance with acceptable limitations of the donor. These issues must be considered when completing and paying every check request. The Foundation check request forms will help to comply with these requirements and must be used whenever a disbursement is requested. If you relate more easily to flow charts than written words, many tax issues for disbursements from Foundation funds are summarized in the flow charts at the end of **section 5.1**.

Each field requested the question asked, and the statement made on the check request forms is important and must be completed before processing by the Foundation. The Fund Account Representatives need to understand that their signatures certify the propriety of the requested expenditure in furthering the mission of Fort Hays State University to the best of their knowledge and belief.

Once a check request is received at the Foundation, it goes through a review process before the request can be paid. See a flow chart of the FHSU Foundation Check Request process.

IRS Accountable Plan Rules

The term “accountable plan” was developed by IRS to set rules defining legitimate expense reimbursements. The components of a qualified, accountable plan require all expenditures to (1) have a bona fide business purpose, (2) be properly substantiated, and (3) be accounted for on a timely basis.

IRS requires that Foundation payments to or on behalf of FHSU employees who do not qualify as accountable plan payments be included in the employee’s W-2 wages (a Fringe Benefit Income Form will need to be completed). These non-accountable plan payments are essentially treated as compensation for services. The Foundation will not pay the check request if any of the three elements of an accountable plan are missing from the check request. However, suppose a payment has already been made, and the accountable plan rules are not subsequently followed. In that case, Foundation will have no choice but to refer such payments to the FHSU Personnel Office to be included in the employee’s W-2 wages. Payments like these, included in an individual’s W-2 income, will usually reduce the recipient’s next paycheck by the employee’s portion of employment taxes related to the compensation already received from the Foundation account. The related Foundation fund may also incur another charge for the related employer portion of employment taxes. Complying with IRS accountable plan rules is best for the individual, the University, and the Foundation.

Documenting Business Purpose

The IRS may view a disbursement as providing a personal benefit if there is any doubt concerning business purpose. The importance of properly documenting the business purpose of the expenditure as proof of its propriety cannot be overstated. Even though, in some cases, the business purpose may be implied, it must be specifically documented to pass IRS scrutiny. This will be a continuing theme throughout the rest of section 5.

Documenting the business purpose is usually not too burdensome (except for foreign or lengthy travel ([section 5.7](#))). For example, the purchase of computer software should include a statement that it is used solely for university purposes, even though that may be implied by an invoice showing delivery to the University office. Examples of documentation for other commonly encountered types of expenses are included in the following sections of this handbook.

Receipt Substantiation

As for proper substantiation, the Foundation requires original receipts except when an employee is reimbursed for some expenses from State sources. A copy of the receipt and the State reimbursement form will be accepted in these instances. Otherwise, the Foundation will not reimburse for expenses that lack original receipts.

Credit card statements and non-itemized receipts are generally insufficiently detailed to provide adequate supporting documentation for a reimbursement request. Original receipts for credit card purchases are obtainable from the vendor and should always be attached to the check request. Even in cases where a ticketless system is used in air travel or other travel methods, a receipt or confirmation statement, etc., noting the cost of the travel can be obtained from the carrier or travel agent and will be required for reimbursement.

Reimbursement for business use of a personal car at the standard mileage rate and incidental tipping are exceptions to the receipt requirement.

The Foundation believes that reimbursing actual expenses incurred by employees conducting business activities is fairest to the employee. Consequently, the Foundation does not reimburse on a per diem basis. Actual and reasonable expenses will be reimbursed, assuming sufficient receipt documentation is provided.

The IRS generally allows persons to reconstruct certain records when the original documentation was destroyed or lost through circumstances beyond the taxpayer's control. Examples of these situations are destruction by fire, flood, or earthquake. However, loss of records in the course of moving between offices or residences is specifically not the type of casualty that will excuse failure to substantiate expenses. The IRS considers the substantiation of expenses to be extremely important. There may be cases where the Foundation will reimburse an employee for bona fide business expenses when receipts have been lost. Still, the reimbursement will generally be taxable compensation through the FHSU Human Resource Office.

Timely Accounting

To be accounted for on a timely basis, the request for reimbursement or submission of receipts to support an expense must be provided to the Foundation within 90 days from the date the expense was incurred. An exception will be made regarding expenses related to capital projects where contributions were pledged over a period of time, typically 3-5 years, if proper documentation is provided.

Sales Tax Exemption

FHSU Foundation is specifically exempt from payment of sales tax on items or services purchased in Kansas related to FHSU Foundation's mission to support Fort Hays State University.

Other states generally will not recognize the FHSU Foundation's Kansas sales tax exemptions, so you should resolve with the vendor or service provider whether sales tax charges should apply when negotiating your purchases. Foundation staff will then provide a copy of the Foundation's exemption certificate to the vendor or service provider, as appropriate.

Although food and lodging expenses incurred while traveling to further the University's mission may technically also be exempt from sales tax, it is impractical to provide the appropriate state exemption certificate for each traveler to present to the service provider in these situations. When planning for extended hotel stays or large banquet situations, etc., where the sales tax charge may be significant, FHSU Foundation can easily provide a copy of its exemption certificate, depending on the state, directly to the provider before the activity, to eliminate sales tax charges. Please contact the Foundation's accounting staff in these situations.

Other Issues

Paying or reimbursing for “lavish” or “extravagant” expenses is unacceptable. These terms are used in IRC Sec. 162 and are repeatedly used in IRS documents, usually with a following statement that these expenses are non-deductible. The FHSU Foundation, as a tax-exempt organization, will determine in its sole discretion either not to pay or reimburse or to reduce unreasonable payment requests for expenses.

The Fund Account Representative or formally authorized designee must provide an original signature on the check request form as their certification of the appropriateness of the expenditure request. Signature stamps or unauthorized persons signing for the University representative will not be accepted as evidence of the representative's approval.

It is also helpful to spell out the names of professional societies or other groups that may be referenced on check requests. Although the preparer may know the meaning of a particular entity's acronym, the Foundation staff may not. The payment may be delayed as the Foundation staff verifies the name and business relationship of the subject organization to Fort Hays State University.

Please do not hesitate to contact Foundation staff in questionable situations before Foundation funds are committed.

The IRS requires that tax-exempt entities like FHSU Foundation report financial information to them about fundraising events. Consequently, please clearly explain on the Check Request if the expense to be paid is related to a fundraising event. Please also see [section 4.1](#) for procedures for depositing fundraising event contributions.



FORT HAYS STATE UNIVERSITY FOUNDATION

CHECK REQUEST

Date: _____ Prepared by: _____ Phone: _____

Payee: _____ SS #/Tax ID #: _____

Address: _____

Payee Information: [Check all that apply]

US Citizen Resident Alien *Nonresident Alien (Visa type) Payment not to an individual

Student FHSU Employee

Amount of Check (attach original invoice/receipts): \$

Mail Check to Payee OR Send to:

FHSU Business Purpose for Expenditure (include specific information per Foundation Fund Administration & Use Handbook Sec. 5):

Foundation Fund # to be charged: _____

Name of Foundation Fund to be charged: _____

Special Instructions: _____

As the Fund Account Representative for this fund, I certify that the information provided about this payment is accurate to the best of my knowledge and belief. I also certify that the expenditure requested is consistent with the purpose of the fund and the purposes of the FHSU Foundation Association and is solely to benefit Fort Hays State University.

Fund Account Representative Signature: _____

Fund Account Representative Name and Title (please print): _____

Department/Office: _____

As the control authority for the above Fund Account Representative, to the best of my knowledge and belief, I certify that the check request is for a valid business purpose for the benefit of Fort Hays State University. I make no certification concerning the specific fund account or its purposes.

Signature

Control Authorization, if necessary, and Title



FORT HAYS STATE UNIVERSITY FOUNDATION

TRAVEL RELATED CHECK REQUEST

Date: _____ Prepared by: _____ Phone: _____
Payee: _____ SS #/Tax ID #: _____
Address: _____

Payee Information: [Check all that apply]

- US Citizen Resident Alien *Nonresident Alien (Visa type) Payment not to an individual
 Student FHSU Employee

Amount of Check (attach original invoice/receipts): \$ _____

Mail Check to Payee OR Send to:

FHSU Business Purpose for Expenditure (please include Travel Agenda):

Dates of Travel: _____ to _____

***Estimated percentage of days expected to be spent on personal endeavors:** _____%

Foundation Fund # to be charged: _____

Name of Foundation Fund to be charged: _____

Special Instructions: _____

As the Fund Account Representative for this fund, I certify that the information provided about this payment is accurate to the best of my knowledge and belief. I also certify that the expenditure requested is consistent with the purpose of the fund and the purposes of the FHSU Foundation Association and is solely to benefit Fort Hays State University.

Fund Account Representative Signature: _____

Fund Account Representative Name and Title (please print): _____

Department/Office: _____

As the control authority for the above Fund Account Representative, to the best of my knowledge and belief, I certify that the check request is for a valid business purpose for the benefit of Fort Hays State University. I make no certification concerning the specific fund account or its purposes.

Signature

Control Authorization, if necessary, and Title



FORT HAYS STATE UNIVERSITY FOUNDATION

CHECK REQUEST FOR AWARD OR PRIZE

Date: _____ Prepared by: _____ Phone: _____

Payee/Award Recipient: _____

Permanent Home Address of Award Recipient: _____

Social Security/Tax ID #: _____

(This form must be returned with a W9 that the award recipient fills out)

Payee information: [Check all that apply]

US Citizen Resident Alien *Nonresident Alien (Visa type) Student FHSU Employee

Amount of Check (*attach Data Supplement*): \$ _____

Mail Check to Payee OR Send to:

FHSU Award or Prize Name: _____

Foundation Fund # to be charged: _____

Name of Foundation Fund to be charged: _____

Special Instructions: _____

As the Fund Account Representative for this fund, I certify that the information provided about this payment is accurate to the best of my knowledge and belief. I also certify that the expenditure requested is consistent with the purpose of the fund and the purposes of the FHSU Foundation Association and is solely to benefit Fort Hays State University.

Fund Account Representative Signature:

Fund Account Representative Name and Title (please print): _____

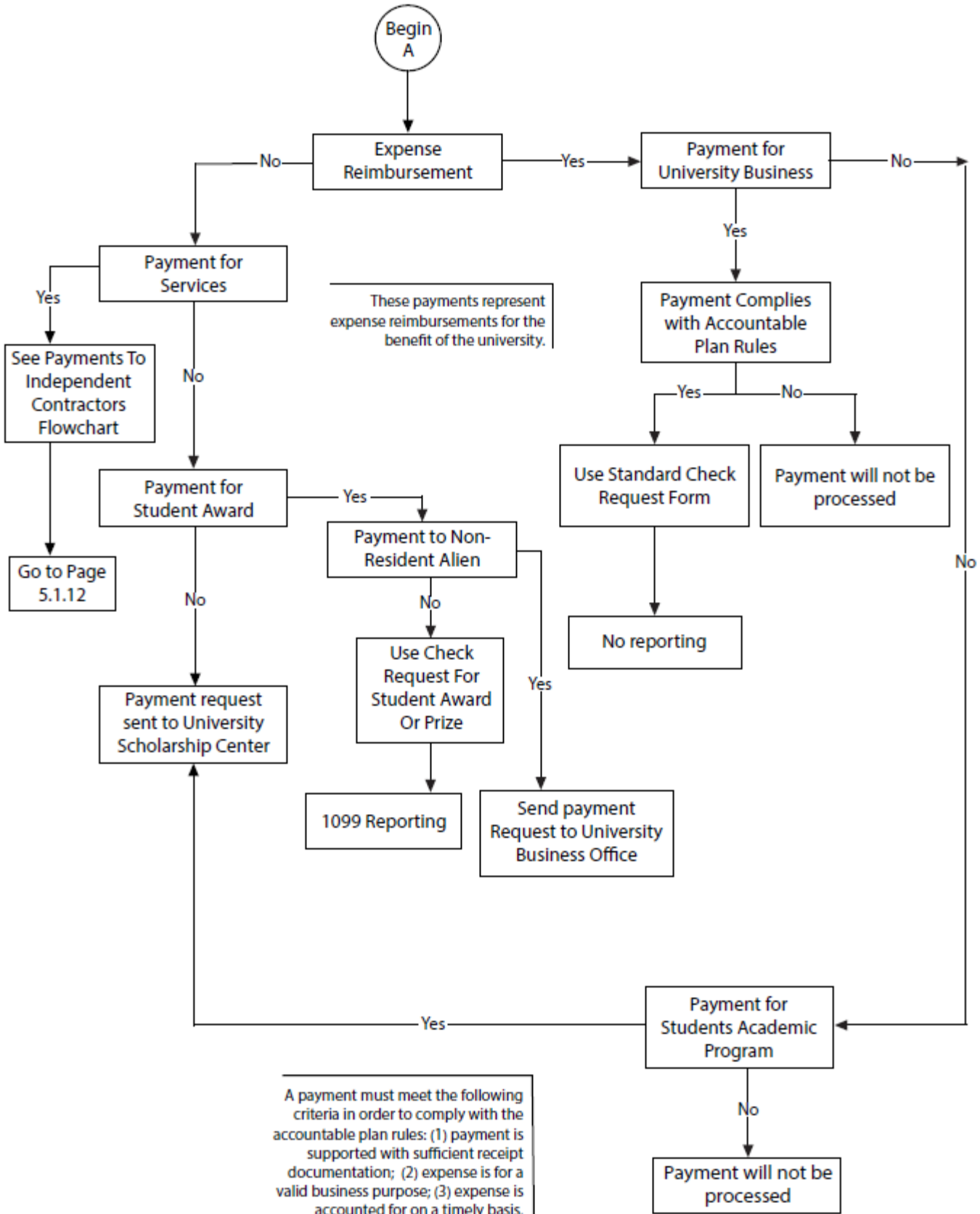
Department/Office: _____

Required Attachments:

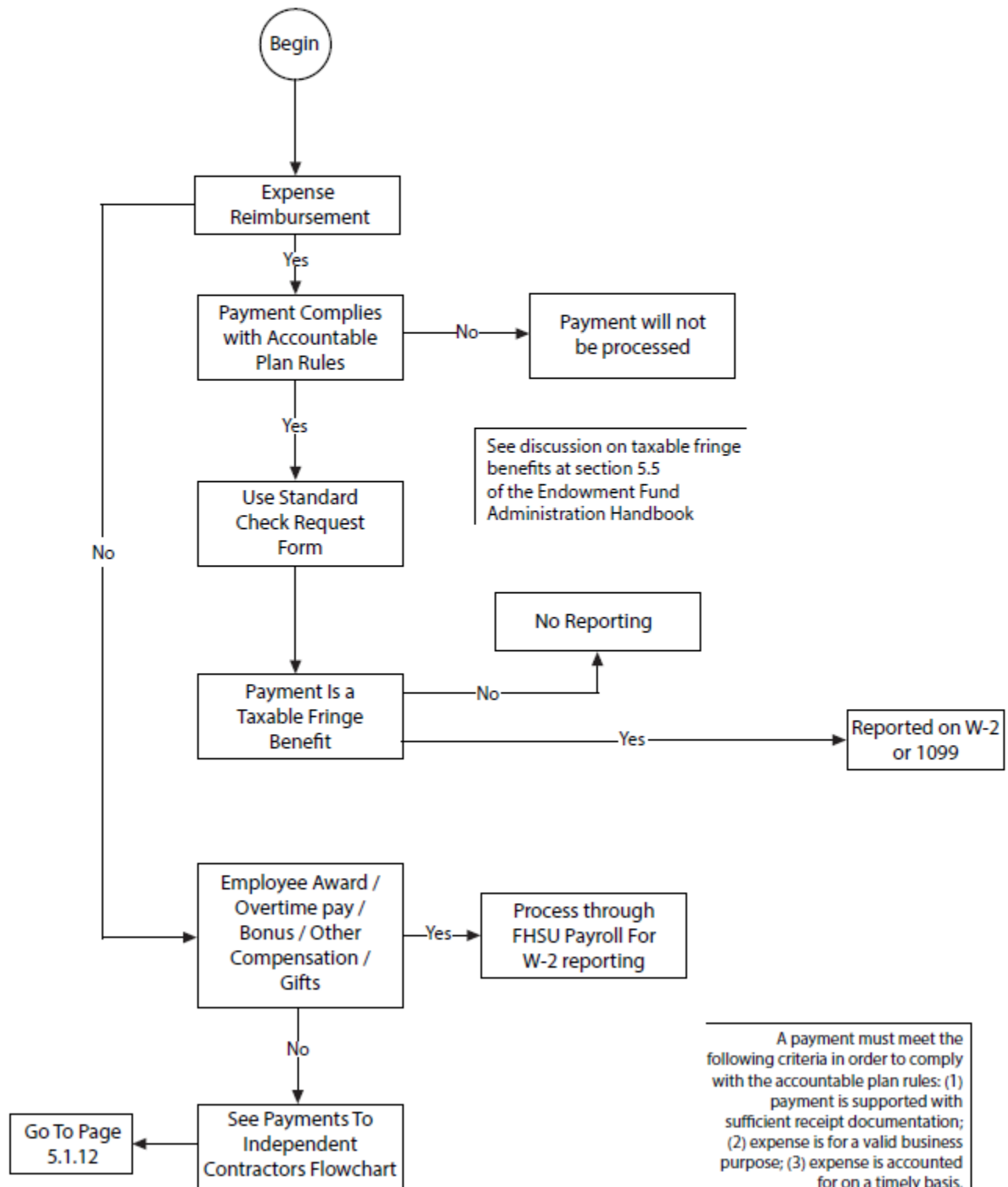
Thank You Note

W9 Form

Payments To Students



Payments to University Employees



5.2 EMPLOYEE VS. INDEPENDENT CONTRACTOR DEFINED

The complex and ever-changing Internal Revenue Code and IRS rules, regulations, and procedures cause the distinction between employee status and independent contractor status difficult to determine and often subjective. See [section 5.1](#) for a flow chart of independent contractor tax issues and a flow chart of employee tax issues.

Payments for services provided by non-employees (independent contractors) are reported to the recipient and the IRS on 1099 forms. Compensatory payments to employees are reported on W-2 forms provide the IRS more assurance in receiving income tax payments (through income taxes withheld), FICA and Medicare tax payments, and compliance with funding requirements for employee benefit plans, like retirement plans.

Additionally, the definition of an employee is not limited to persons paid through the Human Resources Office. The facts of the situation related to the services being performed will determine whether the services are those of an independent contractor or an employee.

As a practical matter, completion of the Employee/Independent Contractor Checklist will normally provide the required documentation to make this determination. A copy of this form is provided in [section 5.2](#). In these cases, omitting the Employee/Independent Contractor Classification Checklist will delay the check processing.

The IRS generally considers payments to an FHSU employee for services to be W-2 taxable unless the services are separate and distinct from the work usually performed by that employee for the University. If there is a question concerning completing the Employee/Independent Contractor Classification Checklist, especially Part I, question 1, please contact the Foundation or the Human Resource Office for guidance.

Because of the importance of this issue, the Foundation staff will perform a similar match of persons on the Foundation's 1099 file to the University Employee file to ensure proper tax reporting. Any FHSU Foundation payments throughout the year identified to FHSU employees through this process and which must later be reclassified as W-2 compensation (when the employee recipient had been expecting a 1099) will be included in the employee's subsequent payroll as soon as possible. This is almost always an unpleasant surprise due to a reduction in the employee's net pay to cover the payroll taxes associated with the compensation previously received through the FHSU Foundation account. An extra measure of caution should be utilized when analyzing these situations.

Travel and subsistence expenses related to the work of an independent contractor, such as travel and meal expenses to bring a visiting lecturer to the FHSU campus, are generally not taxable to the recipient as long as the expenditures comply with accountable plan rules ([section 5.1](#)).

EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST

This questionnaire is to be used to determine whether an individual performing services should be classified for federal, state and FICA tax purposes as an employee of the University or as an Independent Contractor. If determined to be an employee, please process an Employee Information Form.

PART I SERVICE PROVIDER INFORMATION

1. Does the individual currently work for the University as an employee providing the same or similar service? Yes -- Treat as employee No -- See following note

NOTE: If services provided by the individual are that of a teacher, lecturer, or instructor, go to Part II now, otherwise complete Part I.

2. a) Will the department provide the individual with specific instruction regarding performance of the required work rather than rely on the individual's expertise? YES NO
 b) Will the department provide tools, supplies, additional labor and space to perform the work? YES NO
If the answer to both questions 2a and 2b is "yes," then treat as an employee. Otherwise, go to question #3.
3. Will the individual perform the services on a continuing basis as part of the department's ongoing operations? Treat as employee Go to #4
4. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? Treat as Independent Contractor Complete Part III Treat as employee

PART II TEACHERS/LECTURERS/INSTRUCTORS

1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)? YES NO
 YES: Treat as Independent Contractor Complete Part III
 NO: Go to #2
2. a) Is the individual teaching a course for which students will not receive credit toward a University degree? YES NO
 b) Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? YES NO
If the answer to both questions 2a and 2b is "Yes," then treat as an independent contractor and complete Part III, otherwise, go to questions #3.
3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? YES NO
 YES: Treat as Independent Contractor Complete Part III
 NO: Treat as employee

PART III MUST BE COMPLETED FOR ALL INDEPENDENT CONTRACTORS

1. Is the individual a Foreign National? Yes No. If yes, please provide: Visa Type County of Residence
2. Does the individual have an alien registration card (green card)? Please mark one: YES NO

If yes, please attach copy. If no, taxes may be withheld from payment at the rate of 30%, unless Form 8233-Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual is completed and attached.

5.3 FACULTY AND STAFF AWARDS, BONUSES, ETC.

Award/bonus payments to employees of FHSU or FHSU-related organizations (e.g., FHSU Athletic Association) are considered employee compensation and must be included in the recipient's W-2. As such, cash awards must be processed through the payroll system of the applicable entity that employs the award recipient to ensure proper tax reporting.

Sometimes the award recipient may elect to direct their award payment to a Foundation fund or another charitable entity. In some of these situations, under IRC Sec. 74(b), the transfer may be made without recognition of income to the recipient if the following conditions are met: (1) the recipient was selected without any action on their part to enter the contest or proceeding, (2) the recipient is not required to render substantial future services as a condition of receiving the award, and (3) the payor transfers the award or prize to a governmental unit or qualified charity. In those cases which do not qualify under IRC Sec. 74, if the recipient has the right to either receive the award in cash or the authority to redirect it elsewhere, it is compensation to the employee and included in the employee's pay, as outlined in the above paragraph. However, certain Foundation funds are designed to recognize outstanding accomplishment by making resources available to the selected recipient to further their research or teaching activities, concerning which the recipient has no option to receive the award in cash. These transfers between Foundation funds, are viewed as a reallocation of resources and will not be considered a taxable award.

How an award is processed for a person who is both a student and an employee depends on why the person receives the payment. If the award is due solely to academic achievement as a student, then the payment is not considered compensation for services and can be paid directly by the Foundation. If the award is associated with the individual's employment position, then the payment is considered compensation for services and must be processed through the payroll system of the entity which employs the recipient. The substance of the transaction will determine the appropriate tax reporting.

5.4 EMPLOYEE GIFTS / ACHIEVEMENT AWARDS

The practice of offering small gifts to employees is under increasing scrutiny from the IRS. IRS considers employee gifts similar to an award or bonus, which are generally taxable, as discussed in the previous section, Faculty and Staff Awards. In some circumstances, gifts to employees are generally discouraged by the University and prohibited by State law. The Foundation's policy is that tangible (non-cash) employee gifts of a de minimis amount valued at \$40 or less, given on an infrequent basis, will not be included in the recipient's taxable income. Under current tax law, \$40 is the maximum amount an employer can deduct from such a payment, and the employee need not report the payment as income. Employee gifts of tangible property over \$40 must be considered taxable and communicated to the university human resource office to be recognized in the recipient's next paycheck. The effect on the recipient is generally a reduction in the paycheck to pay the employee's share of employment taxes on the compensation received from the Foundation fund. Since the effect on the employee's pay is negative, the goodwill intent to provide the gift may be lost, making it more important than ever to consider whether the gift truly provides an appropriate expression of appreciation. Flowers or plaques given to employees as an appreciation gift or an award fall under the same rule— amounts over \$40 are taxable to the recipient.

There are occasions, however, when the purchase of flowers need not be taxed, such as when intended as an expression of sympathy or concern. Foundation funds may be utilized to send flowers due to hospitalization or as a memorial for an employee and their spouse, lineal descendants, adopted children, stepchildren, ancestors, siblings, and members of the employee's immediate household, if the amount is reasonable. There may be exceptional situations, but please contact the Foundation's accounting staff before commitment to avoid unnecessary payment delays. Incidentally, memorial contributions to other charitable entities or other appropriate expressions of sympathy in lieu of flowers are also certainly acceptable in keeping with the above guidelines.

Employee gifts in the form of gift certificates are considered a cash equivalent and must be included in the employee's W-2 income, regardless of the dollar value.

None of the preceding, however, precludes employees from taking up voluntary collections among themselves to purchase farewell or other gifts for fellow employees, including gift certificates. Supervisors are cautioned, however, that subordinates' donations, in terms of amount and the decision to contribute, should be truly voluntary. When questions arise about whether a payment represents a gift to a State employee, the University General Counsel should be consulted for guidance.

The Internal Revenue Code specifically provides a higher dollar limit for gifts to recognize employees based on length of service to the University, provided the recipient has been an employee of the University for at least five years and has not received a similar recognition gift within the previous five years. The recognition program must be equally applied to all employees in the department or school, etc. Please refer to IRC Sec. 274 (j) for specific dollar limits.

Other Gifts

Regardless of the type or value of the gift, including meals, Foundation funds should not be used to purchase personal non-business gifts. These items provide a personal benefit to the recipient. As such, the expenditures are not made for a business purpose as defined by IRS regulations. Because the Foundation is tax-exempt under IRS 501(c)(3), it must use its funds only for tax-exempt purposes. If Foundation funds are used to provide a "personal benefit," the Foundation and the person authorizing the expenditure from the Foundation fund may be subject to "intermediate sanctions" from the Internal Revenue Service. (**section 3.0**) However, this does not preclude using Foundation resources for bona fide staff meetings, luncheons, etc.

Paying for personal gifts contradicts FHSU Foundation's mission, and such requests will not be paid. There must be a legitimate business reason for the University department to provide the gift.

5.5 EMPLOYEE FINGE BENEFIT PAYMENTS

The Fort Hays State University Foundation is a 501(c)(3) tax-exempt organization. As such, the tax law imposes limitations upon the types of payments which can be processed. Specifically, all payments must be related to the purpose for which the organization is incorporated. Payments by the Foundation must support the mission of Fort Hays State University. In addition, any payment of unreasonable compensation is prohibited.

Any payment to or on behalf of an employee of the University or University related entity (e.g., FHSU Athletic Association) which is paid for by the Foundation, must be included in the employee's W-2 wages unless the rules of an accountable plan make such payment. To be considered within the scope of an accountable plan, the payment must: (1) have a business purpose; (2) the payment must be properly substantiated; and (3) the expense reimbursement and/or advance must be accounted for on a timely basis.

Occasionally, payments could still be classified as taxable compensation to an individual even though such payments meet the criteria of an accountable plan. For example, a cash award to a faculty member meets the above requirements but still constitutes taxable wages for the recipient. When a payment confers personal benefit to an individual, such payment is considered a fringe benefit. Generally, any fringe benefit provided to an employee must be included in the employee's W-2 wages unless the tax laws specifically exclude such a benefit. For example, reimbursable moving expenses not exempted under tax laws must be included in the employee's W-2.

One of the excludable fringe benefits provided by the tax laws is known as a "working condition fringe benefit." This clause excludes from an employee's income any fringe benefit which would be deductible by the employee as an ordinary and necessary business expense if the employee had paid for such expense. In other words, there must be a valid business connection to the reimbursement. Such expenses include mileage reimbursements and airfares for business trips, business meals, membership dues in a professional association, etc., even though there may be an element of personal benefit associated with these payments. Since the primary objective of the payment is connected to business and not personal gain, these types of payments are excludable from the employee's income.

When taxable fringe benefits amounts are added to an employee's W-2 wages, the University will bill the Foundation for any employer-related cost (i.e., employment taxes) related to the payment. The Foundation will reimburse the University for these costs, and the Foundation fund from which the fringe benefit was paid will be charged for the applicable billing. The employee's next paycheck will reflect any required additional withholding due to the fringe benefit included in the employee's W-2 wages.

Professional Liability Insurance

Insurance must be a condition of employment, and the coverage must be limited to covering any potential liability from job responsibilities related to the individual's University employment.

Club Dues

The Foundation will not pay individual dues for country clubs, airline travel clubs, or similar social club expenses. This policy does not apply to membership dues in professional associations and civic organizations, such as the Chamber of Commerce, Rotary, Kiwanis, etc., provided there is a connection between the membership and the member's university responsibilities. The Foundation will not pay members' additional contributions to civic and professional organization-related foundations.

Meals

Reimbursement of meals for employees may be considered taxable fringe benefits in certain circumstances. See the following **sections 5.6 Meals and Entertainment** and **5.7 Travel**.

Other Mixed-Use Expenses

A common theme of the examples listed in the previous paragraphs is that the items or services purchased can be used for personal and business use. The process described for payment in each case is designed to comply with IRS rules that prohibit tax-exempt entities like the FHSU Foundation from providing a personal benefit to an individual employee, while still allowing the Foundation to effectively assist the University employee's activities on behalf of the University. Sometimes the payment can be made, e.g., for professional liability insurance; in other cases, it cannot, e.g., for country club dues. When requests for other items or services that have the potential for personal use combined with business use are presented to the Foundation for payment, the Foundation will review the facts and circumstances of the situation and obtain all of the information necessary from the requester to make an appropriate payment determination. A statement from the requester explaining the business portion of the expense is required to support such payments from FHSU Foundation funds adequately.

5.6 MEALS AND ENTERTAINMENT PAYMENTS TO EMPLOYEES

Non-excessive employee reimbursements received under an *accountable plan* for meals and entertainment expenses incurred in the performance of an employee's duties for the University generally need not be reported in the employee's taxable income. To be excluded from income, the expenses must be necessary within the usual operation of the University's mission and directly related to that mission.

Entertainment is generally defined to include attendance at restaurants, theaters, sporting events, etc., as well as the furnishing of food and beverages or hotel accommodations. The inclusion of meals here is when other persons join the employee at the expense of the Foundation fund, not meals, while the employee travels on a business trip. See travel [section 5.7](#) for the latter.

To comply with the rules of an accountable plan, the payment must:

- have a bona fide business purpose;
- be sufficiently substantiated;
- be accounted for on a timely basis.

The elements required to prove the legitimacy of an entertainment expenditure are:

- the amount of each separate expenditure;
- the date of the activity;
- the place and description of the entertainment, such as dinner or theater, if not apparent from the name of the establishment;
- the business purpose--benefit which will derive to the University;
- the name and title of the other persons in attendance to support how the benefit required in number 4 above will be derived.

Generally, business must be discussed during the meal or other activity, and every person whose expense is paid for by the Foundation must have a business connection to the activity. Even though the business purpose is implied in some cases, it must be specifically documented to receive favorable tax treatment. This does not require a great deal of explanation. A short description will suffice (i.e., discussed new research project, conducted departmental staff meeting, etc.). The Foundation will refuse payment for any meal or other

entertainment expense for which the business purpose has not been sufficiently documented. In addition, the Foundation will refuse payment for any lavish or extravagant meals.

If business and non-business individuals are entertained at the same event, the Foundation will only reimburse businesspersons at the event. If the expenses for the business individual are not specifically identifiable, it is permissible to allocate the total bill on a pro-rata basis for the businessperson. Unique occasions, such as paying for the meals of family/guests of a new distinguished professor at the professor's inaugural lecture, need not be allocated.

The business purpose for the meeting must not be incidental. Hopefully, it is equally obvious that it is difficult to prove the expense is directly related to the University's mission when an employee is not present at the business meal or other entertainment activity.

Purchase of Athletics/Fine Arts event tickets as tokens of appreciation for Advisory Board members is acceptable only if it is not regularly provided, is available to all members of the Board, and is generally documented to be before or after a Board meeting. Furnishing tickets for one Board member selectively could be viewed as a private benefit. Please contact the Foundation's accounting staff before committing Foundation funds to ensure that the reimbursement or other payment request can be processed.

Expenses for Spouses

The Foundation may reimburse meal or entertainment costs for an employee's spouse when there is a clear business purpose, rather than a personal or social purpose for the spouse's attendance. For example, when a visiting lecturer travels to the University to make a presentation, University employees may wish to continue business discussions over a meal during the lecturer's stay on campus. Reimbursement for these meals is generally allowable, as previously discussed. If a spouse accompanies the lecturer, the cost of the spouse's meal may also be reimbursed, and it would be appropriate for the employee's spouse to join the meal. In this case, the reimbursement for either spouse's meal would not be included in the employee's taxable income.

Another common situation for spousal expense reimbursement occurs during faculty/staff recruiting meetings. Suppose the spouse of the person being recruited is attending a meal meeting. In that case, it is inappropriate for the University employee's spouse to join the meeting and qualify for reimbursement, assuming the expense is sufficiently documented and reasonably priced.

However, it is generally inappropriate for spouses to join in business meals or other entertainment activities when the other function attendees are all University employees.

Retreats

Faculty and staff retreats may be bona fide business activities, but reimbursement for spousal attendance or recreational and entertainment activities during the retreat is not allowable. Please confirm the appropriateness of any plans for spousal involvement in retreats with the Foundation's accounting staff before Foundation funds are committed, to ensure that the expenditures requested can be paid.

5.7 TRAVEL FOR UNIVERSITY EMPLOYEES

Allowable Expenses

When an employee travels away from their home campus on university business, the Foundation can pay for costs associated with *subsistence* (e.g., meals, lodging, and local transportation expenses) and *transportation* to and from the destination. Any other expense (e.g., seminar fees, photocopying of business-related materials, etc.) must have a documented business purpose to be reimbursed from Foundation accounts. For individuals on sabbatical leave, the Foundation will reimburse only for the agreed-upon expenses in the contractual arrangement between the traveler and the University. The Foundation will not pay for lavish or extravagant expenses, first-class travel, trips, or conferences aboard luxury cruise ships.

Mileage Reimbursements

Transportation costs include mileage reimbursements. When a university employee uses their car for traveling on university business, the IRS regulations allow reimbursement based on a standard mileage rate. Visit www.irs.gov for the current Standard Mileage Rate. If the employee drives from their primary place of business (i.e., university office) to another business location, then the allowable miles are the actual miles driven. If the employee drives from their home directly to a business location that is not the employee's primary place of business, then the allowable miles are equal to the total actual miles driven minus the distance between the employee's residence and the employee's primary place of business (i.e., university office). Every mileage reimbursement request must be accompanied by a map printed off the internet as a mileage log, which shows the point of origin, destination, and miles driven. This form will help you provide the information required by IRS.

Allowable Travelers for Reimbursement

The Foundation can only pay the expenses for those individuals who have a valid business relationship for traveling. Costs for persons with no valid business relationship for traveling will not be reimbursed from Foundation funds. The Foundation will only pay for spousal travel when a bona fide business reason for the spouse to accompany the employee on the trip has been thoroughly documented. Since the IRS rules on spousal travel are very restrictive, the amount of documentation required to support the business purpose for the spouse will be substantially more than that required for just the employee. If a spouse accompanies an employee on a business trip, any incremental cost for the spouse will not be reimbursable unless there is a valid business purpose for the spouse's travel. To qualify as a valid business purpose, the spouse's business involvement must meet the tests in the Internal Revenue Code and regulations with respect to spousal travel. (See IRS Publication 463, which is not included in this Handbook.)

Business Purpose

The Foundation can only pay for trips with a documented, valid business purpose. Before any expenses can be reimbursed from Foundation funds, a complete description of the business purpose of the trip must be provided. When an individual is attending a conference, a copy of the conference brochure, along with a statement by the traveler that s/he has attended the event, must be submitted. For research trips, the traveler must submit documentation to validate the research nature of the trip. Acceptable documentation for a research trip includes correspondence with colleagues, a copy of a published article, or a summary of a formal research proposal.

In some situations, the appropriate documentation validating the business relationship of the trip may be difficult to obtain. When confronted with such circumstances, please contact us before the trip so we can work with you to secure the needed documentation. In some cases, an inquiry of the traveler's supervisor may be needed to document the authenticity of the business nature of the trip in compliance with IRS guidelines. As such, the Foundation must, in some circumstances, request that the traveler's supervisor confirm the business purpose of a trip. The intent of such an inquiry is limited solely to confirming the business requirement of the travel.

Personal vs. Business Days

Personal days within a business trip will not necessarily defeat the business nature of the trip, provided that the overall purpose is business-related. To ascertain the nature of a trip, each day must be classified as either business or personal. Days spent traveling to and from the destination where University business will be conducted are business days. Generally, any non-travel day with at least four hours spent on university business is considered a business day. All other days are considered personal. If the overall cost of the trip would be less if the individual were to stay a day or two longer and travel on a cheaper flight (often the case on domestic travel with a Saturday night included), then the Foundation can pay for the marginal day's subsistence expenses (i.e., lodging, meals, rental car). The marginal days' reimbursement cannot exceed the savings on the airfare. For this exception to apply, the traveler must provide the Foundation with written documentation that it is less expensive for the person to travel earlier or leave later due to differences in the airfare. If this exception applies, these marginal days will be considered business days for both the calculation as to the length of the trip and the percentage of personal days to total days.

Seminars/Conferences Which Do Not Meet at Least Four Hours per Day

The IRS has questioned the appropriateness of certain expenditures for out-of-town seminars, which continue for more than one day but do not include full-day meetings. This would not include meetings which, for instance, meet for less than a full day on the first and/or last day but otherwise meet full days. When a program does not meet for full days throughout its duration, there may be an appearance of significant personal time in connection with the trip. The reporting requirements for programs that do not meet for at least four hours each day will include, in addition to normal documentation, additional more detailed documentation to support the business purpose of the trip. For these days to be classified as business days, the additional documentation should include a narrative during the time outside of the seminar and its relationship to furthering the purpose of the University.

Determination of Reimbursable Expenses

In determining which travel expenses can be paid by the Foundation, trips are categorized into two types (foreign and domestic) and two-time frames (seven days or less, eight days or more). Foreign travel constitutes international trips outside the United States while domestic travel constitutes trips within the United States. The United States includes all fifty states and excludes U.S. Territories. If a trip is part domestic and part foreign, then the entire trip will be considered a foreign trip in applying the travel expense rules. The attached matrix in [**section 5.7**](#) provides a guide on which travel expenses can be paid from Foundation accounts for applicable trips.

Trip Duration of Seven Days or Less

IRS regulations state that traveling expenses when part of the trip includes personal days are deductible by the taxpayer as business expenses when the trip is primarily business. Further, the traveling expenses are not deductible if the trip is primarily personal. Because of the strict rules concerning IRC Sec. 501(c)(3) tax-exempt status, the Foundation will interpret these regulations as follows: For both domestic and foreign travel where the trip lasts seven days or less, if the percentage of personal days to total days is less than 50%, all of the transportation cost to and from the destination can be paid by Foundation. If the percentage of personal days to total days is equal to or greater than 50%, then none of the transportation cost can be paid by Foundation.

Regardless of the 50% rule for transportation expenses, Foundation can pay the subsistence cost (i.e., lodging, meals, local transportation cost while at location) only for those days classified as a business.

Trip Duration of Eight Days or More

When a trip lasts for eight or more days, a detailed itinerary of activities for each day must be submitted to substantiate the business nature of the trip properly. The traveler should maintain a chronological listing of significant business-related activities each day and describe the business reason and its relationship to the University. Any day not sufficiently documented with such an itinerary will be considered a personal day. The daily itinerary and the standard business purpose description are required for all trips.

If the percentage of personal days to total days is 25% or less, then for both foreign and domestic travel, 100% of the transportation and subsistence cost are reimbursable for the entire trip.

If the percentage of personal days to total days is between 25% and 50%, then for both foreign and domestic travel, the subsistence expense reimbursement is limited to days classified as business, while transportation expense reimbursement depends upon whether the trip is foreign or domestic. Transportation expense reimbursement for foreign travel is limited to a percentage based on business days to total days of the trip, and transportation expense reimbursement for domestic travel is 100% reimbursable. If the percentage of personal days to total days is 50% or more, then for both foreign and domestic travel subsistence expense reimbursement is limited to those days classified as business, and none of the transportation cost will be reimbursed.

Travel as A Form of Education

The IRS regulations do not allow a business deduction for travel expenses where the travel itself is the education. Since these expenses are not deductible by the employee, these expenses cannot be paid from Foundation accounts. The Commerce Clearing House, Inc. Federal Tax Guide-1997 tax literature about the subject states the following:

“Travel can itself be a form of education (e.g., a tour of Greek archeological ruins), or it can be undertaken primarily to obtain education (e.g., journeying to a distant university to attend a series of lectures). Deductions may not be claimed for travel which is a form of education. Deductions for travel expenses that pertain to obtaining an education may be claimed. For example, a French teacher who travels to France may not claim travel deductions to maintain general familiarity with the French language and culture. However, if

a scholar of French literature travels to Paris to do specific research, the travel expenses may be claimed as educational expenses, provided that the general requirements for deductibility are satisfied.”

“Approval of a travel program by an employer, or the fact that the travel is accepted by the employer in fulfillment of its requirements for retention of the rate of compensation, status or employment, does not determine the existence of the required relationship between the travel involved and the duties of the individual in his particular position.”

“No deduction is allowed for the expenses of travel that would be deductible only on the basis that the travel itself constitutes a form of education.”

Travel Advances

University employees cannot obtain travel advances from FHSU Foundation accounts. Travel advances are available through the University.

Travel Examples

Example 1

Situation: On June 6, a professor drives from his university office to Salina (90 miles one-way) for a business meeting. The meeting continues through the lunch hour. The professor spends \$47 for lunch for himself and three other people. University business is discussed during lunch, and all four individuals participated in the business luncheon. The professor documented: (1) the amount; (2) the date of the meal; (3) the place of the meal; (4) the business purpose of the meal and; (5) the business relationship of the persons attending the meal. The professor returns to Hays on June 6.

Reimbursable Expenses:

Transportation cost reimbursement will be (90 miles x 2 (2-way trip) x current IRS mileage rate). Since the professor left from his office, the allowable miles are the actual miles driven. The business lunch of \$47 can be reimbursed since the business purpose was sufficiently documented. His total expense reimbursement is (mileage + \$47 (business meal)).

Example 2

Situation: Dr. Jones leaves on Wednesday, May 8, for a research trip to Miami, FL. Dr. Jones returns home to Kansas City on Wednesday, May 15. Since the duration of the trip (day of departure to day of return) is eight days, Dr. Jones provides a detailed daily itinerary. Below is the daily itinerary. The trip’s primary purpose is to work with Dr. Smith from the University of Miami on a research project. To substantiate the research nature of the trip, Dr. Jones submits to the Foundation copies of correspondence between herself and Dr. Smith describing the nature of the research project.

Wednesday, May 8: (Day 1)

9:00 am - 2:45 pm: drove from home to airport; air flight to Miami; taxi to hotel

2:45 pm - 5:00 pm: personal time

meal cost: lunch \$10.00, dinner \$20.00

Thursday, May 9: (Day 2)

8:00 am - 5:00 pm: worked in lab with one hour off for lunch
meal cost: breakfast \$5.00, lunch \$10.00, dinner \$20.00

Friday, May 10: (Day 3)

8:00 am - 12:00 pm: worked in library
12:00 pm - 4:00 pm: personal time
4:00 pm - 8:00 pm: worked in lab
meal cost: breakfast \$5.00, lunch \$10.00, dinner \$20.00

Saturday, May 11: (Day 4)

Spent entire day on personal activities
meal cost: breakfast \$5.00, lunch \$10.00, dinner \$20.00

Sunday, May 12: (Day 5)

Spent entire day on personal activities
meal cost: breakfast \$5.00, lunch \$10.00, dinner \$20.00

Monday, May 13: (Day 6)

6:00 am - 3:00 pm: worked in lab with one hour off for lunch
meal cost: breakfast \$5.00, lunch \$10.00, dinner \$20.00

Tuesday, May 14: (Day 7)

9:00 am - 6:00 pm: worked in lab with one hour off for lunch
meal cost: breakfast \$5.00, lunch \$10.00, dinner \$20.00

Wednesday, May 15: (Day 8)

10:00 am - 3:00 pm: travel time back to Kansas City
meal cost: breakfast \$5.00, lunch \$10.00

Additional costs beyond meal expenses are as follows: allowable mileage is 15 miles for one-way trip to the airport; round trip airfare \$330; lodging \$80 per day; taxi cab between airport and hotel \$25 for one-way trip; local transportation cost \$10 per day; \$15 for an alarm clock; \$75 for entertainment activities (i.e., movies, sightseeing, etc.) during the weekend; and \$65 for entertainment activities during the work week.

Reimbursable Expenses:

Business Days vs. Personal Days

The first step in calculating travel expense reimbursement is to separate the business days from the personal days. Since days of travel are considered business days and Dr. Jones worked at least 8 hours every day except the weekend days of May 11 and May 12, then every day except May 11 and May 12 are considered business days.

Determining the Percentage of Reimbursable Transportation and Subsistence Costs

As noted before, the entire trip lasted eight days. Since two days (May 11 and May 12) are considered personal, the percentage of personal days to total trip days is 25% (2 days / 8 days). Refer to the Reimbursable Travel Costs matrix in **section 5.7** with the following parameters: trip duration of eight days or more, percentage of personal days to total trip days is 25% or less, and domestic travel. According to the matrix, 100% of the transportation and subsistence costs can be reimbursed.

Determine Which Expenses Can be Reimbursed

The following transportation costs are reimbursable: \$17.40 round-trip mileage between airport and home (15 allowable one-way miles x 2 trips x current IRS mileage rate); \$330 for airfare; and \$50 for taxi service between the airport and the hotel (\$25 per trip for 2 trips). Total reimbursable transportation costs are \$397.40 (\$17.40 mileage + \$330 airfare + \$50 taxi).

The following subsistence costs are reimbursable: \$560 lodging (\$80 x 7 days (assuming Dr. Jones checks out of the hotel on the morning of the 8th day)); meal expense of \$255; and local transportation cost of \$70 (\$10 x 7 (assuming Dr. Jones incurs no local transportation cost on the 8th day) for a total of \$885.

Only those expenses supported with original receipts will be reimbursed. The total expense reimbursement for Dr. Jones is \$1,282.40 (\$397.40 transportation cost plus \$885 subsistence cost). The alarm clock and the entertainment expenses are not reimbursable since they are considered personal expenses. Also, note that the subsistence cost (lodging and meals) for the personal days is reimbursable since the percentage of personal days to total days for a trip that lasts eight days or more is 25% or less.

Example 3

Assume the same facts as in Example 2, except Dr. Jones's husband accompanies her on her trip. All the expenses detailed above are the same, except the cost of lodging has increased from the single rate of \$80 to a double rate of \$100. Assume there is no valid business reason for her husband to accompany her. Under this scenario, the Foundation can only pay for those expenses applicable to the University employee's travel. Therefore, the same expenses detailed in Example 2 are reimbursable. Specifically, Dr. Jones will be reimbursed for lodging at \$80 per night, even though she spent \$100 per night to include her husband.

Example 4

Assume the same facts as Example 2 except the trip does not start until May 9. Under this revised scenario, the total number of days for the trip is seven. Assume that the weekend days (May 11 and May 12) were spent on personal activities as detailed in Example 2. This would mean that the percentage of personal days to total trip days is 29% (2 personal days to 7 total trip days). With these parameters applied to the Reimbursable Travel Costs matrix, **section 5.7**, 100% of the transportation cost is reimbursable, and subsistence costs are reimbursable only for those days spent on business. Therefore, the travel costs reimbursed in Example 2 are also reimbursable in this situation. However, the subsistence costs for the weekend days are not reimbursable.

5.8 PAYMENTS TO OR FOR THE BENEFIT OF STUDENTS

Terminology

Many names are used at FHSU for payments to or for the benefit of students--scholarships, fellowships, awards, stipends, wages, and expense reimbursements. The IRS requires the provider of these payments to follow the tax reporting and/or withholding rules based on the *reason for the payment*, regardless of the terminology used to clarify it. Except for student loan payments, which are described in [section 5.12](#), all Foundation payments to or for students can generally be categorized into one of the following four tax categories:

- **Scholarships** or other payments designed to assist in retaining students at Fort Hays State University, with no other benefit expected by the University (i.e., no employee relationship)
- **Awards** and other payments designed to recognize a past academic achievement, which is not based on any employment relationship to the University, and do not tie the future studies of the recipient to FHSU.
- **Employment-related payments**, for example, include awards for graduate teaching assistants (GTAs) if the award recognizes the recipient based on their teaching excellence rather than their student academic excellence.
- **Expense reimbursements** where the expenditure primarily benefits the University.

A flow chart has been included in [section 5.1](#) to assist in processing payments to or on behalf of students.

Tax Background

Under Internal Revenue Code (IRC) Section 117, scholarships for tuition, books, and fees are not taxable. Any scholarship amounts more than tuition, books, and fees, such as room and board, are taxable. Any payment given as *quid pro quo* for services performed, regardless of whether it is called a scholarship, is considered compensation and must be included on the employee's W-2 form. Even payments for tuition and books will be taxable in this case. All scholarships unrelated to services performed, except those for non-resident aliens, are not reportable to the IRS, although the student must include the portion of the amount received in excess of tuition, books, and fees as taxable income.

Under IRC Sec. 74, prizes and awards are generally included in gross income. These amounts are reportable on a 1099. As such, all student awards are taxable, and those exceeding \$600, when aggregated with other reportable payments, must be reported on a 1099. Please note that taxable awards may include payments made directly to a student or those made indirectly on a student's behalf, e.g. payments made to a bookstore for books purchased on behalf of a specific student.

Through Revenue Rulings, the IRS has provided guidance in delineating an academic award from a scholarship. The general rule is that a prize or award is primarily related to past activities of the recipient, while a scholarship is prospective in its objective to keep the student enrolled. However, selecting a payee based upon past *academic performance* will not preclude a payment that maintains the enrollment of the selected individual from being considered for a scholarship. If a payment that advances a student's academic program has elements of both past and prospective activities, it is presumed to be a scholarship unless the facts of the specific situation dictate that the payment is clearly a student award or compensation for services.

Payments for/to Students - Scholarships and Expense Reimbursements

To qualify as a scholarship payment, the student must be enrolled at the University when the payment is made. According to IRC Sec. 117(c), the definition of a qualifying scholarship excludes payments by the FHSU Foundation, even if for tuition, fees, and books, if the payment requires teaching, research, or other services to be performed by the student as a condition for receiving the payment. These employment-related tuition payments are compensation and must be reported on the recipient employee's W-2 (**section 5.8**).

Traditional tuition, books, or fees scholarships are provided at the beginning of each semester. All traditional scholarships are administered through the Financial Aid Office. When a traditional scholarship is intended to be paid from FHSU Foundation funds, the Financial Aid Office draws the amount from the applicable FHSU Foundation fund, records the scholarship on the student's financial aid record, and posts the scholarship to the student's University account. The student's University account is the mechanism utilized by the University to account for a student's University associated charges (i.e., tuition, university housing charges, library fines, etc.) and the student's payments for such charges.

The University will credit the student's University account for any scholarship amount which exceeds the student's total charges reflected on the account. An example of this process to pay the student the excess amount is when an FHSU Foundation scholarship fund is designed to assist the student in paying off-campus housing expenses and tuition, books, and fees. If a student has outstanding charges on their account, such as library fines, housing charges, etc., the requested scholarship payment will be first applied to satisfy these obligations.

Payments can be made on behalf of students for the following categories: 1) students representing FHSU, such as when the debate team travels for a debate tournament or when a student travels to present a paper at a conference; or 2) payments related to the academic program of the student, such as when a student travels on a research trip, or payments for the purchase of a specific student's textbooks. As a general rule, any payment on behalf of a student which does not fall within the two previous categories will not be paid. When payments on behalf of a student have elements of representing the University and augmenting a student's academic program, the payment is presumed to be for the student to represent the University.

For payments in the first category described beginning at the end of the previous page, where the student's activities (e.g., travel) primarily benefit the University, any benefit the student receives is treated like an employee working condition fringe benefit. As a result, these payments can be made by FHSU Foundation, and any such payment which complies with the accountable plan rules (**section 5.1**) is not reportable or taxable. Because student recruitment is related to university business, reimbursement for travel expenses for prospective students and their parents is appropriate and non-taxable, assuming the expenses are properly documented.

A payment within the second category described above, where the activity supported by the FHSU Foundation fund primarily benefits a student's academic program, is considered a non-traditional scholarship. While these amounts may be taxable to the recipient, as described at the top of this page, there are currently no tax reporting requirements for a scholarship (except for nonresident alien students). These non-traditional scholarships should be directed to the FHSU Business Office if they are to be ultimately underwritten by a

department's FHSU Foundation fund account (**section 5.13**). Please note that State policies for university accounts payables, such as using specific travel providers, will apply. Non-traditional scholarship requests to be ultimately underwritten by an FHSU Foundation account specifically restricted for scholarship use should be sent to the Financial Aid Office. In either of these cases, the FHSU Foundation account will then be charged to reimburse the University for the payment. Additionally, no receipts need to be submitted to FHSU Foundation. Please contact the Financial Aid Office or Business Office if you are unsure where to direct your check request.

Travel expenses paid for students are handled like those paid for university employees (**section 5.7**).

NOTE:

As the person most knowledgeable of the student's specific situation, the Fund Account Representative must decide the correct classification between a scholarship payment and an award payment when the payment has elements of both scholarships and awards. Student award processing procedures are outlined below. Please note that if a student-related check request is submitted to the Foundation which has elements of both a scholarship and an award (but which does not qualify as an accountable plan expense reimbursement or as employment-related compensation), the Foundation will presume the Fund Account Representative signing the check request has determined the payment to be a student award. Foundation staff will then verify the appropriateness of paying a student award from the requested fund account, make the payment, and consider it 1099 reportable to IRS, as discussed further in the following section.

Payments to/for Students - Awards and Employment-Related Compensation

Award payments to recognize academic achievement are paid directly by Foundation to the students and are considered to be taxable payments, reportable on 1099 forms. They should be submitted to Foundation on *Student Award/Prize Check Request* forms; see **section 5.1**. Candidates may include GTAs or other students who are also employees of the University as long as other non-employee students are also bona fide candidates. Payments to students who are GTAs or other student employees *which are associated with the student's employment relationship* must be reported on the recipient's W-2; however, regardless of whether the payments are referred to as awards or fellowships, or stipends, etc. (**section 5.3**).

If the payment to the student is for services performed as an independent contractor, the Employee/Independent Contractor form, **section 5.2**, should also be completed and submitted with the standard check request, **section 5.1**.

5.9 EQUIPMENT / BOOK / FURNISHING PURCHASES

Assets purchased with Foundation funds must benefit the University and become University or the Foundation's property when acquired. The Foundation reports all purchases of books, equipment, and furnishings purchased on behalf of the University to the FHSU Business Office so that the University may track these items.

Due to the difficulty in controlling University assets, the Foundation will not accept expenditure requests for books or equipment not delivered to a university location. (Likewise, requests for repairs or maintenance of equipment not located at and billed to a university location will not be paid.)

5.10 PAYMENTS FOR ADMISSION FEES TO FHSU RELATED EVENTS

University employees are occasionally requested by their supervisor to attend events sponsored by the University or related entities. In these cases, these persons are expected to be official University representatives conducting University business at the events. The supervisor must adequately document an explanation of the business purpose for the employee's attendance. The employees' costs to attend such events may be reimbursed from appropriate Foundation funds to benefit the department.

When the spouses of other attendees are customarily in attendance, the expenses for the employee's spouse to attend the event are also reimbursable from Foundation funds.

Please note that when a specific Fund Account Representative requests reimbursement for such events, the general rule of obtaining the approval of the requestor's supervisor as a control measure (**section 3.0**) must be followed.

5.11 RETIRED EMPLOYEES / VOLUNTEERS / ADJUNCT FACULTY

Payments to or for the benefit of retired or emeritus employees must have a documented business purpose that benefits Fort Hays State University, as with all other expenditures. The fact that these persons are no longer on the active payroll need not exclude supporting their activities as long as they directly benefit the University, and the University benefit is sufficiently documented.

Generally, volunteers and adjunct faculty fall into the same category. Payments or reimbursements to support their work at the University are entirely appropriate if these expenses directly benefit the University and the value of the services provided exceeds the cost of reimbursed expenses.

From a tax standpoint, payments to retired or emeritus faculty, adjunct faculty, and volunteers, which must be taxable, will be reported as either an independent contractor (on form 1099) or an employee (included in FHSU payroll), depending on the facts of each payment. The Employee/Independent Contractor form, **section 5.2**, is required for payments to these persons to help Foundation staff determine the appropriate tax reporting process.

5.12 LOANS TO STUDENTS

The FHSU Foundation provides a very successful student loan program, offering resources designated by generous contributors for loan use. FHSU Student Fiscal Services operate the loan program. The program is not designed to provide enough resources to fund a student's educational experience at FHSU fully, but based on the level of loan activity, these funds do provide important assistance for students to continue their studies.

More information about the student loan program is available at the University's Student Fiscal Services.

5.13 FHSU EMPLOYEE SALARIES UNDERWRITTEN BY FOUNDATION FUNDS

It is permissible to use Foundation funds to support specific University faculty or staff positions if this use is within the Foundation fund guidelines and the appropriate University staff approves the employee position.

The FHSU Human Resource Office will process a State check for the persons being paid under these situations and request reimbursement from the appropriate Foundation fund.

Whenever an employee's salary is reimbursed from a Foundation fund, the Foundation must be informed, and documentation provided.

Please note that the Foundation will not process the reimbursement to the University if the fund lacks sufficient resources or the request does not fit within the Foundation fund guidelines. In addition, since the University will have already paid the employee, the University Administration will be notified if payroll reimbursements from Foundation funds are not promptly authorized.

6.0 FUND ACCOUNT FINANCIAL REPORTS

Standard reports of fund account transactions are provided monthly to Department Fund Account Representatives. Specially requested reports may be expected to be produced approximately five days after receipt of the request.

6.1 PROJECT ACTIVITY REPORT

The Project Detail Reports are provided for Departmental Funds. A *Project Detail Report* provides a detailed list of all account transactions in the Foundation fund account within the selected date range.

- Beginning Balance is the cash balance brought forward from the end of the previous accounting period. The ending balance reflects the cash balance at the end of the selected date range for the report.
- One account is provided on the Project Detail Report:
 - Cash in Bank (111000): balance of what is available.
- Group Numbers are the first two digits of the account number representing the fund group. Selected fund groups are as follows:
 - 07 Board-Endowed Scholarship
 - 08 Board-Endowed Departmental
 - 09 Board Endowed General
 - 10 Endowed Scholarship
 - 11 Endowed Departmental
 - 13 Annual Scholarship
 - 14 Annual/Expendable Departmental
 - 21 Capital Campaign

If the fund group listed on the project activity report is not included above, please contact the Foundation.