Frequently Asked Questions

Question: How does this policy apply to general tickets (not suite tickets) for Chester Fritz Auditorium, Ralph Engelstad Arena, Alerus Center, Burtness Theatre, Feast of Nations, etc., that are given to UND for distribution?


Single event tickets/passes and season tickets/passes are addressed whether or not they are part of a suite. All single event tickets distributed for any of the facilities/events listed above are considered to be *de minimis* and would be non-taxable to employees, non-employee or businesses.

Question: What activities/venues are covered under this policy?


UND may issue complimentary event tickets or passes regardless of the event or venue. The only activities excluded are those that do not charge for admittance.

Question: What’s the reporting process for events that do not have admission fees?


This policy does not apply to events that do not charge for admittance.

Question: Are there more specific examples related directly to the venues or events in which this policy is applicable?


*Chester Fritz Auditorium* – Any season pass given to an employee, non-employee or business would be taxable to the recipient unless the pass is given for a documented business purpose.

An example of a documented business purpose would be if the administrator who is responsible for the Chester Fritz Auditorium is required to attend the events as part of his/her job. Season passes given to the spouse of an administrator would be taxable. If season passes are given to a vice president because of title, not responsibility for venue, the passes would be taxable.

Single event tickets given to an employee, non-employee, or business are *de minimis* and are not taxable. Even though UND has determined an individual ticket given on occasion does not need to be reported, the issuing department must properly account for these tickets.
Alerus Center and Ralph Engelstad Arena – Any season pass given to an employee, non-employee or business would be taxable to the recipient unless the pass is given for a documented business purpose. This includes suite or arena/seat season tickets.

Single event tickets given to an employee, non-employee, or business are *de minimis* and are not taxable. Even though UND has determined an individual ticket given on occasion does not need to be reported, the issuing department must properly account for these tickets.

Burtness Theatre – Any season pass given to an employee, non-employee or business would be taxable to the recipient unless the pass is given for a documented business purpose.

Single event tickets given to employees, non-employees, or business are *de minimis* and are not taxable. Even though UND has determined an individual ticket given on occasion does not need to be reported, the issuing department must properly account for these tickets.

Feast of Nations – This is an annual event. A ticket to this event given to an employee, non-employee or business is considered *de minimis* and is not reported as taxable. Even though UND has determined an individual ticket given to this event does not need to be reported, the issuing department must properly account for these tickets.

**Question:** How are departments to report tickets given to employees in administrative roles and their spouses?

**Answer:** See Procedures: Reporting Season Tickets/Passes, page 5.

The value of season tickets given to a vice president, an associate vice president, etc., for some athletic and other season tickets are reported as taxable. If season tickets are given to an employee’s spouse, the amounts are reportable on the employee’s W-2.

The president’s tickets are not reported on a W-2 if it is an expectation or requirement that the president attends these events. If it is an expectation or requirement that the president’s spouse attend an event, the ticket for the spouse will be handled in the same manner, and will not be reported on the president’s W-2.

**Question:** How does this policy change the current process for handling/reporting tickets?

**Answer:** Currently, Athletics reports some single game tickets as taxable. This would discontinue.

Currently, season tickets are not reported for non-employees and businesses. This policy will require season tickets be reported as taxable to the non-employee or business.

Currently, the season tickets given to the administrator responsible for the Chester Fritz Auditorium is reported as taxable. This could change if attendance is required and is documented by the Chester Fritz Auditorium.