



**BOISE STATE UNIVERSITY**

University Policy 6190

## Membership in Organizations

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### **Effective Date**

June 2007

### **Last Revision Date**

May 2011

### **Responsible Party**

Chief Financial and Operating Officer and Vice President for Finance and Operations, (208) 426-1200

### **Scope and Audience**

This policy applies to all University employees.

### **Additional Authority**

Executive Order 2003-06, IRC § 132, IRC § 274(d)

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## **1. Policy Purpose**

To establish the policy governing University sponsored memberships in organizations. Departments may establish more restrictive policies with respect to memberships.

## **2. Policy Statement**

Boise State University allows membership in organizations that will promote the advancement of education and research, enhance the professional standing of its administrative personnel, and facilitate favorable community relations. The cost of the membership in relation to the benefit

the University expects to derive from the membership should be considered before a decision is made to join an organization.

### 3. Definitions

#### 3.1 Business or Professional Organization

Any group, organization, or club organized primarily for business purposes including business leagues, trade associations, chambers of commerce, or Professional Organizations such as bar or medical associations.

#### 3.2 Social Organization

Any group, organization, or club organized primarily for pleasure, recreation, or other social purposes including country clubs, golf or athletic clubs, and airline or hotel clubs.

### 4. Requirements and Restraints

#### 4.1 Approvals

##### 4.1.1 New or Renewal Memberships

When approving new or renewal memberships in an organization, the President, vice presidents, deans, department heads, or their designated representatives, will evaluate each request to ensure that University funds are not being used to:

- a. Join organizations that are duplicative in function or membership, or
- b. Renew memberships that are no longer worthwhile.

##### 4.1.2 Memberships Requiring Initiation Fees and/or Dues

The following guidelines must be observed with respect to the approval of various types of memberships that require initiation fees and/or dues:

- a. General: Department heads, or their designated representatives, have the authority to approve requests for membership in non-Social Organizations. Employees with delegated approval authority cannot approve their own request for payment of membership fees.
- b. Social Memberships: Approval of memberships in Social Organizations is subject to the following limitations:

- Only the President or vice presidents may approve memberships in Social Organizations and must do so in writing. The approval must specify the time period for which membership is approved.
- A copy of the written approval must be provided to the Chief Financial and Operating Officer and Vice President for Finance and Operations.
- The authority to approve social memberships and payments for initiation fees and/or dues may not be delegated.

#### **4.2 Funding**

- a. By Executive Order, no state funds may be used to pay for dues to any professional, occupational or trade association in which membership is restricted to persons who are licensed, certified, or registered under Idaho law, except where membership in the organization is a job requirement or relates to a department's responsibilities in state government.
- b. All membership fees will be charged to the department receiving the primary benefit of the membership.
- c. Institutional rather than individual memberships should be obtained whenever possible to allow participation by several or alternate employees.
- d. University funds may not be used for membership in organizations that have illegal or discriminatory membership policies or practices.

#### **4.3 Membership in Social Organizations**

- a. Membership in Social Organizations must be approved only if it is determined that the primary use of the membership will be to conduct official university business.
- b. In accordance with IRS reporting requirements, a member's non-business use of a social club will be treated as compensation to the individual member. In order to substantiate official university business use of a social club, the employee must maintain adequate records showing the total number of days of business and non-business use. In addition, the employee must substantiate their club entertainment expenses in accordance with the University's entertainment policy.

- c. If an employee terminates their employment with the university, or becomes ineligible to use the membership, any non-business use must be reported by the employee to the accounting office before the employee's termination or ineligibility status becomes final or the entire value of the membership/dues payment will be treated as employee compensation.

## 5. Procedures

- a. Determine whether the organization the employee seeks to join is social or business/professional.
- b. If the organization is social, the employee must:
  - Complete a Social Club Authorization Form with the appropriate approvals.
  - Submit the original Authorization form with a Payment Request Form (with invoice/receipt attached) to Accounts Payable.
  - Forward a signed copy of the Authorization form to the Chief Financial and Operating Officer and Vice President for Finance and Operations.
  - In addition to above, employees must also maintain a detailed log of business and personal use via the Social Club Certification and Activity Log. Employees must submit the Social Club Certification and Activity Log quarterly, according to the dates on the form. If an employee fails to submit the form, IRS regulations require that the full value of the membership be reported as employee wages. (NOTE: In order to avoid logging visits, employees may opt to declare the entire value of the membership as taxable when completing the Social Club Authorization Form.)
- c. If the organization is business/professional, the employee must:
  - Complete a Payment Request form;
  - Attach original receipt/invoice and submit to Accounts Payable.

## 6. Forms

Social Club Authorization Form

<https://www.boisestate.edu/vpfa-university-forms/>

Payment Request Form

<https://www.boisestate.edu/vpfa-university-forms/>

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## Revision History

May 2011