



**Angelo State University**  
**Operating Policy and Procedure**

**OP 74.03: Activity Cards**

**DATE:** June 15, 2015

**PURPOSE:** The purpose of this Operating Policy/Procedure (OP) is to define university policy and employee eligibility for activity cards.

**REVIEW:** This OP will be reviewed in June every three years, or as needed, by the director of business services with recommended revisions forwarded to the vice president for finance and administration to the president by July 15 of the same year.

**POLICY/PROCEDURE**

**1. Activity Card**

An activity card may be purchased by all current and retired regular benefits-eligible university employees and adjunct faculty through the Ticket Office. This card entitles the employee to season tickets to all regular season home football and basketball games, general admission to all other regular season home athletic events, most fine arts events, and guest privileges of up to four (4) per card holder at the lake facilities during general use times. Discounted reservation privileges at the lake facilities are also included.

Employees may include family members on their activity cards at an additional cost for the spouse and each single dependent child who is under 19 years of age or who is living at home with his/her parents on a regular and continuous basis.

Employees who are single are entitled to purchase a second activity card at the same rate and under the same conditions outlined above for spouses of married employees.

**2. University Facilities**

University employees are authorized to use the university lake facilities during general use operations without purchasing an activity card. Employees without an activity card must present their ASU OneCard for admission to the lake facilities during general use operations. Guest privileges allow up to four (4) guests per university employee.

**3. Cost**

The cost of the activity cards will be set annually by the director of business services.

[Major revision: June 15, 2015]

#### **4. Restrictions**

Activity cards are restricted to the employee and family members for whom the cards are purchased. Authorization by the employee for use of these cards by other individuals is a violation of university policy.

#### **5. Taxes**

The IRS requires income and social security tax withholding on the value of sporting and other event tickets provided by colleges to employees to the extent the employee's discount exceeds 20% of the general public's ticket price. Because the discount provided to ASU employees and their families is considerably more than 20%, the employees must pay taxes on the portion of the discount that exceeds 20%. This tax liability is deducted through payroll and spread over three months: September, October, and November. Employees not purchasing an activity card may purchase reserved football and/or basketball season tickets, or other available ticket packages, at a 20% discount without tax liability.

#### **6. Right to Change Policy**

Angelo State University reserves the right to interpret, change, modify, amend, or rescind this policy, in whole or in part, at any time without the consent of employees.