Complimentary Ticket Policy

**Hockey Program Student Athletes** - Each Hockey Student Athlete will be allowed free tickets to home games based upon their academic grade status as follows:

- Freshmen - 2
- Sophomores - 2
- Juniors - 3
- Seniors - 4
- Graduate Students - 4

Tickets will not be given directly to the Student Athletes. Student Athletes must provide the names of individuals to receive these tickets, to the Athletic ticket office at least 5 days in advance of the game. Individuals to receive the tickets may pick them up, upon showing proper identification, at the “Will Call” window prior to the game. Student Athletes may trade or use other Athletes allotments with the permission of the other Athlete. In no case may the total amount of free tickets exceed the team’s standardized eligible maximum.

**Athletic Department** - A block of 50 tickets will be set aside for the use of the Athletic Directors and coaches (Recruiting, Development, etc). This block of tickets will be purchased from an Alumni Account for the use of the Athletic Department. Unused tickets will be made available for individual game sales. These sales receipts will be returned to the Alumni Account.

In addition, Benefits Eligible Athletic Department employees will receive two complimentary tickets.

A log will be kept identifying who received tickets, the reason they received the tickets and their taxpayer identification, if appropriate. University employees receiving these tickets will have the Fair Market Value of their tickets recorded on their W-2 at year end as a taxable benefit. Elected officials who receive complimentary tickets require additional reporting requirements under the Nebraska Political Accountability Act.

Drawing tickets from the block of 50 will result in personal responsibility and taxable benefit unless the appropriate information is obtained for the documentation log.

**VIP Tickets** - The Athletic Department will maintain a block of 50 tickets for sale to various groups of people deemed VIP’s. These include the Governor, US Representatives and Senators, State Senators and City and County officials. The purpose for maintaining this block of tickets is so that these officials can spotlight our program to visiting dignitaries, potential businesses looking at relocating to Nebraska and to other Nebraskans outside of the Omaha metropolitan area. Tickets which have not been requested one week prior to the game will be made available for individual game sales.

**Chancellor’s Office** - A block of 30 tickets will be set aside for the use of the Chancellor. These tickets must be purchased through an Alumni/Foundation account. These tickets will be administered by the Athletic Department Business Office on behalf of the Chancellor’s Office. A log must be kept identifying the recipients of these tickets, the reason they received the tickets and their taxpayer identification, if appropriate. Elected officials who receive complimentary tickets require additional reporting under the Nebraska Political Accountability Act. Any sales of these tickets will be returned to the Alumni/Foundation account. Resale notification must be provided by the Chancellor’s office one week in advance of the game.

**Business Purpose** - In order to determine whether a taxable event has occurred, the following criteria
will be used to establish a business purpose for attending the games.

The following individuals are attending the event in an official capacity and will not be charged with taxable income for their ticket. The Regents of the University of Nebraska and their spouses, the President and his/her spouse, the Corporation Secretary and his/her spouse, the UNO Chancellor and his/her spouse, the UNO Institutional Representative to the NCAA and his/her spouse and the UNO Athletic Director and his/her spouse.

Attendance by others must be supported by a specific business purpose which relates directly to the game. The most common reason would be development. Business purpose must be documented on the complimentary ticket logs and reflect who was taken and why.

Unless the business purpose relates directly to the game, complimentary tickets will not be issued. An example of a business purpose which does NOT relate directly to the game would be for a UNO administrator who invites their counter-part from another school or campus to the game and then they discuss business relating to their department or an upcoming regents meeting or similar types of discussions.

On the other hand, if a senior administrator is invited by the Chancellor to attend a fund raising party before or after the game and this fund raising effort includes attending the game with the party, then the invited administrator and his/her spouse could be considered part of the official party and would be entitled to complimentary tickets without incurring a taxable event.