

POLICY

Effective date: June 9, 2008

Revised: May 28, 2021

Approved by: President Sabah Randhawa

Authority: [IRS Publication 15-B](#); [26CFR1.132-1B](#); [28CFR36](#)

See Also:

Document #	Document Title
PRO-U5353.01A	Issuing Complimentary Tickets Procedure
FRM-U5351.01B	Request to Accept Payment for a Short-Term Event Form
POL-U5351.01	Billing and Receiving Payment for Tuition, Fees, Goods and Services Policy
POL-U1600.03	Accommodating Persons with Disabilities Policy
POL-U8650.01	Posting on Main Campus

POL-U5353.01 TICKETING EVENTS

This policy applies to University departments, student organizations, and outside entities that sponsor events and request tickets to be issued to attendees. The policy is meant to ensure compliance with federal reporting requirements and application of University fees, and efficient use of WWU Box Office services.

Definitions:

Complimentary Ticket:

Single use voucher relinquished to gain entry to an event at no cost to the recipient. Does not include paid tickets that are gifted by another.

Event Sponsor:

The individual authorized to sign a ticketing agreement for an event.

1. Director of Student Business Office Oversees Management of University Box Office

Under the purview of the Vice President for Business and Financial Affairs, the Director of Student Business Office is delegated the oversight for the operations of the WWU Box Office and responsible for the implementation and oversight of this policy.

2. Event Tickets Issued Through WWU Box Office

All event tickets for University sponsored events will be issued by the WWU Box Office.

Exceptions:

- Event sponsors of free WWU events may choose not to ticket the event.

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However, if donations are received for the free event, the event sponsors will ensure compliance with WWU cash handling requirements. See the *Request to Accept Payment for a Short-Term Event Form* (FRM-U5351.01B).

- b) If a performance event is held at a non-WWU event venue, event sponsors may ticket the event through the ticket selling venue where the event is held.
- c) Tickets to a WWU performance event not sold in advance may be sold at the door by individuals who have completed University cash handling training. For cash handling requirements, contact Treasury Services or see section #3 of the *Billing and Receiving Payment for Tuition, Fees, Goods and Services* policy (POL-U5351.01).
- d) Commencement tickets are issued through the Registrar's Office.

3. Ticketing Agreement Required Prior to Event

The sponsor for any WWU event must submit a ticketing agreement to the Ticketing Manager at least two weeks prior to the event. Ticket sale services are not guaranteed if an agreement is submitted less than two weeks prior to the event.

4. Ticket Price Range Required on all Event Promotional Materials

Promotional materials for performance events must advertise the ticket price(s) printed on the ticket. The ticket price(s) printed on the ticket are to include applicable ticketing fees and admissions taxes. Current ticketing fees may be found in the *WWU Course Fee and Service Fee Schedule*.

5. Compliance with Disability Accessibility Required

WWU sponsored events that sell tickets for assigned seats must comply with state and federal requirements for accessible ticket sales to ensure equal opportunity to individuals with disabilities. See *Accommodating Persons with Disabilities Policy* (POL-U1600.03)

6. Ticketing Manager Manages Consigned Tickets

In accordance with procedures, WWU's Box Office may contract with a consignment outlet to sell tickets for a non-Western sponsored event at a WWU location. The Box Office may consign tickets for Western sponsored events on a case by case basis.

7. Ticketing Manager Ensures Staffing on Day(s) of Event

The Ticketing Manager ensures that ticket selling venues are staffed at least one hour prior to the start of an event and remain open up to 30 minutes after the event has started. Cashiering fees will apply for requests to staff an event longer than normal staffing times. Exceptions may be granted at the discretion of the Ticketing Manager and with approval by the Director of Student Business Office.

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8. Immediate Notification of Cancelled or Rescheduled Performance Events is Required

Event sponsors are required to immediately notify the Ticketing Manager when an event needs to be cancelled or rescheduled. Upon notification, the Ticketing Manager will work with the event sponsor to determine the handling of tickets sold to date.

Event sponsors will be charged ticketing fees for those tickets sold up to the point of

cancellation. Patrons will be refunded the ticket value of their purchase excluding fees assessed for tickets sold on-line.

9. WWU Box Office Transfers Net Proceeds

The Ticketing Manager will deliver a full accounting of performance event sales and transfer net proceeds in the month following the event.

In the case of multiple performances during a season, the net proceeds will be transferred in the month following the last performance of the event's season. An event sponsor may request performance event sales information at any time.

10. Ticketing Manager Ensures Cash Handling Controls

Ticketing Manager ensures internal controls for employee cash handling are implemented.

11. Complimentary Tickets May be Issued and Accepted Under Certain Circumstances

Complimentary tickets or passes may be issued by departments to employees, non-employees, students, businesses, and non-profit organizations for any of (but not limited to) the following reasons:

- a) University business,
- b) Employee recruitment,
- c) Promotion (does not include posting on social media),
- d) Production staff,
- e) Employee recognition, or
- f) Excess ticket availability.

The University Box Office reserves the right to deny access to complimentary ticket holders if policies are not followed.

12. Department Complimentary Ticket Policies Required

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Departments that issue complimentary tickets must have written policies approved by the appropriate Vice President to address potential revenue loss and abuse. At a minimum, policies must require that the department maintain a record of complimentary tickets including information needed for IRS reporting. See section #13 below.

Approved policies must be reviewed by the Director of Student Business Office and the Director of Financial Services.

13. University Complies with IRS Reporting Complimentary Tickets and Passes

Complimentary tickets and passes may be a reportable tax transaction. The Director of Student Business Office, in partnership with the Director of Financial Services, will ensure procedures for issuing, accounting for, and reporting complimentary tickets. See *Issuing Complimentary Tickets* procedures (PRO-U5353.01A).

Departments must comply with the procedures in order to ensure the University's compliance with federal accountability and tax requirements. Departments are subject to internal, state, and federal audits.

14. Seats Not Held for Complimentary Ticket Holders

Complimentary tickets are issued by the WWU Box Office and will be processed on a first come first serve basis. Seats will not be held and entrance is not guaranteed if the event sells out.

15. Complimentary Tickets May Not be Sold or Exchanged

Individuals who receive or issue complimentary tickets may not sell the tickets for cash or exchange for personal gain.

16. Territory Passes are Non-Transferable

A WWU Athletics Territory Pass is a card purchased, but not relinquished, for general admission to athletic events. This card may only be purchased by students and is free to current athletes and Athletic staff. The Pass is non-transferrable and is governed by WWU Box Office procedures.