



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

## EMPLOYEE SERVICES

Published on *University of Colorado* (<http://www.cu.edu>)

[Home](#) > Complimentary Tickets and Expenses

---

# Complimentary Tickets and Expenses

In general, complimentary tickets used for promoting the university (such as recruiting and fundraising) may not be reportable or taxable, provided the business role is appropriately substantiated. If not substantiated, they become reportable and taxable.

Complimentary tickets used for personal entertaining are generally reportable by the hosting organizational unit and taxable to the employee. However, there is an excess ticket distribution process that allows certain tickets to be non-reportable and non-taxable. See the Procurement Service Center Procedural Statement for specific guidelines regarding reporting and taxing requirements.

Complimentary tickets and related expenses determined to be taxable income that are given to employees are subject to federal and state tax withholding, as well as OASDI and Medicare tax. OASDI and Medicare deductions are determined by the specific employee's eligibility for these payroll taxes.

The amount will be included as taxable income on the employee's paycheck and the appropriate payroll taxes will be withheld. The taxable amount and taxes withheld will also be included on the employee's Form W-2. Examples of complimentary tickets include tickets for Bowl Games, Shakespeare Festival, etc.

The accounting period for complimentary tickets and expenses is November through October of the following year.

When a department provides complimentary tickets and/or expenses that come under this policy, and the items are deemed taxable, this information must be provided to Employee Services no later than the employee's next pay cycle due date so it can be appropriately reported and taxes can be withheld.

*The now-rescinded university administrative policy statement "Complimentary Tickets and Related Expenses for Employees and Non-Employees," defined the creation of university policy and procedures for reporting the value of complimentary tickets and/or expenses given to employees, and other individuals.*

---

**Source URL:** <http://www.cu.edu/employee-services/business-partners-ppldr/business-partner-resources/employee-services-procedure-15>