

Phoenix-Talent School District 4

Code: **DFEA**
Adopted: 2/04/10

Admissions to District Events

The Athletic Director may provide complimentary Booster Passes to the following:

1. Volunteers (doctors, fire department, police department);
2. Unpaid officials who perform frequently at athletic events (scorekeepers, public address personnel, photographers).

Board members may be provided access to District sporting events and other activities as part of their responsibilities of being informed about District operations. District staff will be admitted at no charge in order to promote employee participation in District extra-curricular activities. Neither Board Members nor District Staff will suffer tax liability for such admission as per Federal regulations:

“A bona fide volunteer (including a director or officer) who performs services for a tax-exempt organization or a government employer is entitled to exclude working condition fringe benefits provided by that organization or government employer from income.” §465

The District will establish accounting procedures, including any possible income tax liability, consistent with this policy.

END OF POLICY

Legal Reference(s):

[ORS Chapter 244](#)
[ORS 332.107](#)