

 <p>Category: Financial</p> <p>Policy applicable for: Faculty/Staff</p>	<p><i>Policy Title:</i></p> <p>Professional Memberships, Certification, Dues, and Subscriptions</p> <p>Effective Date: 02/01/2008</p> <p>Prior Effective Date: mm/dd/yyyy</p> <p>Enabling Act(s): IRS</p>	<p><i>Policy Number:</i></p> <p>2.1.5</p> <p>Policy Owner Sr. VP for Administration and Finance</p> <p>Responsible Office(s): Accounts Payable Purchasing</p>
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Background

The University of Cincinnati recognizes the importance of faculty and staff professional development. Memberships in external professional organizations and subscriptions to professional journals and newspapers are often part of professional development. In addition, memberships to private clubs for key university personnel may serve to advance the institution and therefore are appropriate expenditures. This policy addresses allowable expenditures for professional memberships, certification fees, subscriptions, membership dues to private clubs, as well as IRS implications.

Policy

The university may, with the appropriate organizational unit approval, pay for membership dues to external professional organizations, certification and licensing fees, and subscriptions to professional journals or newspapers if they are appropriate for the individual's position and duties, and if the membership, credential or subscription benefits the university.

Organizational units are encouraged to share hard copy and online subscriptions for cost efficiencies.

Memberships or dues to private clubs are considered taxable income by IRS rules. To be eligible for reimbursement by the university, prior approval by the appropriate senior vice president, vice president or dean is required. The expense must be paid directly by the individual and can only be reimbursed through payroll. The university will not pay for airline club memberships (see Travel Expenses Policy).

Membership in university organizations, including AAPW, UCAAMP, Alumni Association, UCATS, WIN, etc., Campus Recreation Center, and union dues will not be paid for by the university.

Membership Dues and Subscriptions on Sponsored Projects

Memberships and subscriptions are not generally allowable on a sponsored project. These costs are seldom directly necessary for the performance of a sponsored agreement and are paid by the sponsor as part of the Facilities and Administrative (indirect cost) rate. However, under certain *unusual circumstances*, membership dues and/or subscriptions may be allowable on a project. Faculty and staff must contact their sponsored program officer before attempting to charge these expenditures to a sponsored project.

Procedure

UC Flex GL Account (Membership Dues, including Subscriptions that come with Membership)	531100 (Memberships & Dues) or 531101 (Professional Memberships & Dues) 532603 (Licensing/Certification Fees)
UC Flex GL Account (All Other Subscriptions)	531201 (Journals/Print Subscriptions) or 531202 Database Subscriptions

Organizational units may institute policies more, but not less, restrictive than this policy (2.1.5) if desired.

Related links:

[IRS Rules](#)

[Travel Expenses Policy](#)

Phone Contacts:

Accounts Payable	556-6746
Government Cost Compliance	556-4816
Purchasing	556-6742