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|  <p><b>Category:</b><br/>Financial</p> <p><b>Policy applicable for:</b><br/>Faculty/Staff</p> | <p><i>Policy Title:</i></p> <p><b>Professional Memberships, Certification, Dues, and Subscriptions</b></p> <p><b>Effective Date:</b><br/>10/11/2017</p> <p><b>Prior Effective Date:</b><br/>02/01/2008</p> <p><b>Enabling Act(s):</b><br/>IRS</p> | <p><i>Policy Number:</i></p> <p><b>2.1.5</b></p> <p><b>Policy Owner</b><br/>Sr. VP for Administration and Finance</p> <p><b>Responsible Office(s):</b><br/>Accounts Payable<br/>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, the achievement and maintenance of certifications and licensing, and subscriptions to professional journals and newspapers are often part of professional development. In addition, memberships to private clubs for certain university personnel may serve to advance the institution. This policy addresses allowable expenditures as well as IRS implications.

## Policy

The university may allow for the payment of dues and fees if they are appropriate for the individual's position and duties and if the membership, credential or subscription benefits the university. Dues or fees that exceed \$1,000 must have prior approval from the appropriate organizational unit level approver. Dues and fees that may be allowed are as follows:

- Membership dues to external professional organizations
- Membership dues to private clubs
- Fees for certification and licensing
- Subscriptions to professional journals or newspapers
  - The sharing of hard copy and online subscriptions is encouraged

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 will not be paid for by the university. They include:

- Academic, Administrative, and Professional Women at the University of Cincinnati (AAPW)
- UC Association of Administrators, Managers, and Professionals (UCAAMP)
- Alumni Association
- University of Cincinnati Athletic Team Support (UCATS)
- Women's Initiatives Network (WIN)
- Campus Recreation Center
- Union dues

### 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

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

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

### Related links:

- [IRS Rules](#)
- [Policy Pre-Approval Form](#)
- [Travel Expenses Policy](#)

**Phone Contacts:**

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