

UNT System Social Club Reimbursement Form

How to complete the form:

Social Club reimbursements

Effective January 1, 2013, the portion of the monthly dues that can be reimbursed is directly related to the fully substantiated business expenses for the month.

Typically dues are billed the last day of the previous month. For example, the December Statement would bill the dues for January.

Club dues for the month are not reimbursable until the statement for the month's activity is received. The statement needs to be reviewed and each charge marked using the directions on page one of the Club Reimbursement form.

The business expense log (page two of the form) needs to be completed for the business expenses. An itemized receipt is required for each reimbursement.

If the club membership is used for personal purposes any time during a month, then that portion of the club dues directly related to the personal use will not be reimbursed.

Example 1

The club is used once during the month for a fully substantiated business expense, then the dues for the month are considered business related and will be fully reimbursed.

Example 2

The club is used twice during the month, once for business entertainment and once for personal purposes, then one half of the monthly dues may be reimbursed as a nontaxable business expense and the other one half will not be reimbursed because the expense is considered personal.

Example 3

The club is not used for any purpose in the given month; the dues are considered a personal expense by the IRS and cannot be reimbursed.

**UNIVERSITY OF NORTH TEXAS SYSTEM
SOCIAL ORGANIZATION MEMBERSHIP REIMBURSEMENT FORM**

Employee Name: _____

Club: _____

Reimbursement Period (Month/Year): _____

Business Expenses ¹	\$
Dues ²	\$
Annual Charges	\$

Please complete the Business Expense Log below for each business expenditure at or near the time of each expense. Attach receipts for each business expense. Also attach the monthly club statement, with *each* charge marked as “B” for business, “P” for personal (including any food minimum charges), “D” for dues (including automatic monthly charges other than food minimum charges), or “A” for annual charge.

Enter the number of days (if any) that the club was used by you or your family during this monthly period without having incurred any charges (examples include personal use the club facilities where no fee is incurred such as the swimming pool): _____

I hereby certify that the information contained on this form, including the information listed in the Business Expense Log below, is true and correct and relates to expenditures actually incurred.

Employee’s Signature: _____

Date: _____

Supervisor’s Signature: _____

Date: _____

¹ Should equal the sum of all expenses listed in the Business Expense Log below.

² Include automatic monthly charges other than food minimum charges, such as monthly locker fees and range fees.

Business Expense Log Page 1

Date of Expense	Amount	Location	Type of Expense (e.g., dinner)	Guest Occupational Information (e.g., Names and Titles)	Business Purpose for Expenditure³	Nature of Business Discussion⁴

³ Include the business purpose for the expenditure or the nature of business derived or expected to be derived as a result.

⁴ Include the topic of any business discussion. If such business discussion was not concurrent with the expense (e.g., a meal following a business meeting), include the following additional information with respect to the business discussion: date, duration, place, and which of the guests that participated in the expense also participated in the business discussion.

This Page for Business Service Center Use Only:

Employee Name: _____

Club: _____

Reimbursement Period (Month/Year): _____

A	Fully Substantiated Business Expenses⁵	
B	Partially Substantiated Business Expenses⁶	
C	Annual Charges	
D	Dues	
E	Days with Fully Substantiated Business Expenses	
F	Total Days Used⁷	
G	Fully Substantiated Dues: [D*E/F]	
H	Fully Substantiated Annual Charges [C*Annual Percent]⁷	

I	Accountable Plan Reimbursement Amount [A+G+H]	
J	Nonaccountable Plan Reimbursement Amount [B]	

⁵ Include only expenses for which all fields of the Business Expense Log are adequately completed and correspond to submitted receipts or the club monthly statement. Do not include any expenses incurred in connection with influencing legislation, participation in any political campaign, attempts to influence the general public with respect to elections or legislation, or any direct communication with a covered executive branch official in an attempt to influence the official actions or positions of such official.

⁶ Include only expenses which would qualify as Fully Substantiated Business Expenses but for the fact that the “Guest Occupational Information” field is completed with a general description rather than the required specificity per the Regulations of the University of North Texas System.

⁷ Include all days that included expenses marked “B” or “P” on the club monthly statement (not including food minimum charges) plus any days listed on Page 1 of the Club Reimbursement Form.

⁷ Use prior reimbursement forms to determine the Annual Percent, which is the number of days the club was used for Fully Substantiated Business Expenses divided by the total days of club use for the entire period to which the charge relates (e.g., one year for a true annual charge).