



<b>Policy Title:</b>	<b>Complimentary Ticket Policy</b>
<b>Effective Date:</b>	<b>July 1, 2022</b>
<b>Policy Number:</b>	<b>400-001</b>
<b>Policy Functional Area:</b>	<b>Box Office</b>
<b>Approved by:</b>	<b>Drew Martorella, Assistant Vice President &amp; Managing Director</b>
<b>Responsible Office:</b>	<b>Box Office</b>
<b>Supersedes:</b>	<b>N/A</b>
<b>Last Reviewed/Updated:</b>	<b>June 2, 2022</b>
<b>Applies to:</b>	<b>Patrons, Students, Administration, Faculty, Staff, Students and</b>
<b>Reason for Policy:</b>	<b>This policy addresses how the Pittsburgh Playhouse administers and distributes complimentary tickets to its presented and produced events.</b>

## **Purpose**

The purpose of this policy is to establish guidelines by which the Point Park University's Pittsburgh Playhouse issues complimentary tickets to its performances. This policy is intended to guide complimentary ticket giving in compliance with IRS reporting requirements and Point Park University Policies. This complimentary ticket policy is also intended to promote fiscal responsibility by safeguarding against penalties for non-compliance with IRS reporting requirements and by maintaining the value of admission to Pittsburgh Playhouse performances.

This policy is administered by the Pittsburgh Playhouse Box Office under the guidance and direction of the Pittsburgh Playhouse General Manager. Any exceptions to this policy must be approved by the Assistant Vice-President and Managing Director of the Pittsburgh Playhouse.

### **Policy Statement**

#### **1. General Guidelines**

Unless otherwise noted, complimentary (comp) tickets may be issued to Playhouse, Point Park University and/or community members as outlined below. Comps may be redeemed with current ID in person at the box office for a single ticket. The fair market value of comps is \$35

Unless otherwise noted, comps will be valid for all performances of the Playhouse. Usage of comps is subject to availability; the box office reserves the right to decline redemption of a comp voucher for a performance that is greater than 80% sold.

Once comps have been redeemed, tickets may be exchanged under the following conditions: 1) exchanges must be made at least 48 hours in advance of the originally ticketed performance, 2) and exchanges incur a \$10 exchange fee per ticket to cover ticketing stock and ticketing service fees.

## 2. Taxability

Comp tickets indicate whether they are considered taxable or non-taxable. This information is also included with each category level below. In general, comp tickets are deemed non-taxable when they are given to a non-profit organization and corporate sponsors. They are also deemed non-taxable when they are given to Conservatory of Performing Arts (COPA) faculty, staff, students, Playhouse staff, industry professionals, and members of the media, as these comps are deemed directly relevant to their work duties.

If comp recipients do not fall into one of the aforementioned categories, then the value of the ticket is taxable to the recipient. Point Park University may be required to submit a form 1099 to the IRS for any non-Point Park employee who receives \$600 or more in aggregate value during the tax year. For Point Park employees, amounts received over \$100 may be reportable on employees W-2 and may be considered taxable.

## 3. Point Park University Students

Tickets are free to all enrolled Point Park University Students with a valid student ID to all productions produced exclusively by the Pittsburgh Playhouse in either the GRW1, PNC, Highmark, and/or Rauh Theatres. Reservations may be made online, by calling the box office or in person at the Pittsburgh Playhouse. A current Point Park University ID will be required when picking up tickets. Tickets are not transferable. One ticket will be allocated per student ID per production. Any exceptions to this policy must be approved by the Assistant Vice-President and Managing Director of the Pittsburgh Playhouse and will be announced in advance of the production/event by the Box Office. **Non-taxable: POINT PARK UNIVERSITY Academic Mission.**

## 4. Members of the Production

The Pittsburgh Playhouse may extend comps to members of the production who are not Point Park University Students. This voucher may be extended to immediate family members or guests for the primary purpose of promoting the University and the cast or crew members' work with the Pittsburgh Playhouse. These vouchers are subject to the general guidelines noted above. **Non-taxable: POINT PARK UNIVERSITY Business Purpose.**

## 5. COPA Faculty and Staff

The Playhouse encourages COPA faculty and staff members to attend its productions to see the work of existing student and faculty talent, to view the talents of potential guest artists, and to foster ideas for future collaborations.

To that end, the Playhouse will extend one comp and one, five dollar accompanying ticket to each COPA full-time or part-time instructor, and staff per production. The Playhouse box office will obtain a current list of Faculty and staff members from COPA at the beginning of each season. This comp may be extended to immediate family members or guests for the primary purpose of promoting the University and the work of production members with the Pittsburgh Playhouse. These comps are subject to the general guidelines noted above. **Non-taxable: COPA Faculty/Staff.**

In addition, a Playhouse staff member may gain entry to any performance as a representative of the Pittsburgh Playhouse. The Playhouse staff members should wear a name badge clearly identifying themselves as a member of the staff. The staff member may be given a seat at the discretion of the House Manager, and only when there is available unsold seating within fifteen minutes prior to curtain. If a Playhouse staff member chooses to reserve seating in advance to attend a performance alongside their immediate family member or guest, then they must use their allotted comp. **Non-taxable: POINT PARK UNIVERSITY Business Purpose**

#### **6. Point Park University Staff and Faculty**

The success of the Playhouse is dependent upon the support of many departments across campus. The Playhouse values the support of these organizational units. In addition, the Playhouse recognizes that when staff and faculty members attend productions as guests, they develop a greater understanding of the audience experience and how their work contributes to the success of the Playhouse.

The Playhouse extends a 20% discount to all non-COPA faculty and staff. This discount may be used in person or by phone.

#### **7. Volunteer Usher**

Volunteer ushers provide invaluable support to audience services by taking tickets, handing out programs, and directing patrons. In recognition of their assistance and support of the Playhouse, the Playhouse will extend free admission to each volunteer usher to the performance for which they are volunteering. Usher seating is reserved by the box office staff and is subject to availability. No comp ticket voucher is issued. **Non-taxable – POINT PARK UNIVERSITY Business Purpose.**

#### **8. Volunteers**

The Playhouse may extend up to two comp ticket vouchers as a goodwill gesture to an individual who has volunteered their time and/or talents in providing service and/or support of Playhouse programs, productions, and general Playhouse operations. These vouchers are subject to the general guidelines noted above. **Taxable.**

#### **9. Industry Comps**

The Playhouse will extend industry comps to theatre professionals and members of the media to promote the University and the work of the Pittsburgh Playhouse. These tickets will be administered by the following individuals:

- Artistic Director
- Assistant Vice-President and Managing Director
- Marketing Director – up to 50 comps
- General Manager-up to 50 comps
- Production Manager – up to 12 comps

When possible, these comp tickets should be subject to the general guidelines and restrictions noted above, however this category of comp tickets may be extended to include additional performances and seating levels at the discretion of the Managing Director and other staff members specifically listed above. **Non-taxable: POINT PARK UNIVERSITY Business Purpose.**

#### **10. Trade Comps**

The Playhouse may exchange comps for advertising and/or other goods and services at the discretion of the Marketing Director and General Manager. When possible, these comp tickets should be subject to the general guidelines and restrictions noted above, however this category of comp tickets may be extended to include additional performances at the discretion of the Managing Director and the General Manager. **Not 1099 reportable if recipient is a corporation or nonprofit organization. Taxable if the recipient is an individual or a partnership.**

#### **11. Auction and Charity Requests.**

The Playhouse will provide up to 50 pairs of ticket donations per season to not-for-profit organizations for auctions and fundraisers. Donations are limited to a maximum of one fundraiser per calendar year per eligible beneficiary group. **Requests must be received at least four weeks in advance of the event**, and all requests must be in writing. Written requests must be on organizational letterhead and may be sent to THE PLAYHOUSE by mail or email. Donated comp tickets will be issued in the form of vouchers designed specifically for the fundraising event. Each voucher will be good for one orchestra level ticket for performance dates on or before July 31<sup>st</sup>. The vouchers must be redeemed in person at the Box Office, and no exchanges are permitted. **Non-taxable: Non-profit Organization.**

#### **12. Responding to Undersold Houses**

The Playhouse reserves the right to extend comp tickets and/or discounts as needed to fill low-selling performances. A performance is deemed to be low selling when it is less than 50% sold within 48 hours of the performance date and time. **POINT PARK UNIVERSITY Business Purpose**

#### **13. Sponsor/Donor Vouchers**

Comp tickets for The Playhouse sponsors and donors are administered at the discretion of the Managing Director, Artistic Director, and the Development Staff who cultivate donors on behalf of The Playhouse. These vouchers may be subject to a \$3 exchange fee and may or may not be limited to the first four performances of each production. **Non-taxable: Corporate Sponsors.**