



Policy Title:	Complimentary Ticket Policy
Effective Date:	April 7, 2020
Policy Number:	400-001
Policy Functional Area:	Box Office
Approved by:	Drew Martorella, Assistant Vice President & Managing Director
Responsible Office:	Box Office
Supersedes:	N/A
Last Reviewed/Updated:	N/A
Applies to:	Patrons, Students, Administration, Faculty, Staff, Students and
Reason for Policy:	This policy addresses how the Pittsburgh Playhouse administers and distributes complimentary tickets to its presented and produced events.

Purpose

The purpose of this policy is to establish guidelines by which the 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 financial responsibility by safeguarding against penalties for non-compliance with IRS reporting requirements and by maintaining value of admission to Point Park University/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 are issued in the form of a comp ticket voucher. These vouchers are numbered for tracking purpose, and these vouchers must be

redeemed in person at the box office for a single ticket. Fair market value of the vouchers are \$35

Unless otherwise noted, vouchers will be valid for all performances of the Play. Usage of vouchers 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 vouchers have been redeemed for tickets, these 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 ticket vouchers will indicate whether they are considered taxable or non-taxable. This information is also included with each category level below. In general, comp ticket vouchers 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 COPA Faculty and staff, Playhouse staff, industry professionals, and members of the media, as these vouchers are deemed directly relevant to their work duties.

If comp voucher recipients do not fall into one of the aforementioned categories, then the value of the ticket is taxable to the recipient. Point Park University is 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 are reportable on the employees W-2 and considered taxable. For this reason, Point Park University has incorporated a limitation of two comp ticket vouchers per individual in this category, which limits the fair market value of the goods received to \$70.

3. Cast and Crew

Point Park University will extend one comp voucher to each cast and crew member of the show on which they are involved. 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: PPU Business Purpose**

4. Child Actors

The Playhouse occasionally provides child actors with an opportunity to gain professional stage experience by serving a small role in one or more of its productions. The child actors filling these positions volunteer their services, as these positions are unpaid. The Playhouse will extend two comp ticket vouchers to each child actor for the show in which they are cast. These complimentary tickets may be extended to immediate family members or guests for the primary purpose of promoting the University and the cast member's work with the Pittsburgh Playhouse. These vouchers are subject to the general guidelines noted above. **Non-taxable: PLAYHOUSE Business Purpose.**

In addition, a child actor may gain entry to any performance at the discretion of the House Manager. "Rush" admittance is applicable to the child and one chaperone only (a valid PLAYHOUSE identification card is required), and admittance will only be granted when there is available unsold seating within ten minutes prior to Curtain . **Non-taxable: PLAYHOUSE Business Purpose.**

5. Pittsburgh Playhouse Permanent Staff

The Pittsburgh Playhouse will extend one voucher to each year-round, permanent staff member for each production and to selected Playhouse Presents productions. 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: PPU Business Purpose**

In addition, a Playhouse staff member may gain entry to any performance as a representative of the Pittsburgh Playhouse. The Playhouse staff member should wear a name badge clearly identifying themselves as 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 in order to attend a performance alongside their immediate family member or guest, then they must use one of their allotted vouchers. **Non-taxable: PPU Business Purpose**

6. Theatre and Dance Faculty and Staff

The Playhouse encourages Theatre and Dance 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 voucher to each Theatre and Dance full-time instructor, staff, and Faculty member for each theatre or dance production in the current season. The Playhouse box office will obtain a current list of Faculty and staff members from the department of Theatre and Dance at the beginning of each season. **Non-taxable: T & D Faculty/Staff.**

7. Point Park University Staff

The success of the Playhouse is largely 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 members attend productions as a guest, they develop a greater understanding of the audience experience and how their work contributes to the success of the Playhouse.

The Playhouse may extend up to two comp ticket vouchers to employees of PPU in recognition of exceptional service and/or to promote familiarity with Playhouse operations. These vouchers are subject to the general guidelines noted above. **Taxable.**

8. 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 – PLAYHOUSE Business Purpose.**

9. 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.**

10. 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 Director – 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: PLAYHOUSE Business Purpose.**

11. Trade Comps

The Playhouse may exchange comps for advertising and/or other goods and services at the discretion of the Marketing Director and Business Director. 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 recipient is an individual or partnership.**

12. 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 a letter designed specifically for the fundraising event. Each

letter will be good for two Orchestra level tickets for performances dates on or before July 31st. The letter must be redeemed in person at the Box Office, and no exchanges are permitted. **Non-taxable: Non-profit Organization.**

13. 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. **Non-taxable: THE PLAYHOUSE Business Purpose.**

14. Sponsor/Donor Vouchers

Comp ticket vouchers 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 are 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.**