

Policy Name: Professional Memberships Policy

Policy Owner: Controller's Office

Policy Contact: Amry Stanley, Financial Compliance Program Manager,
amry.stanley@business.gatech.edu

Reviewed By: Campus Finance Directors (College of Sciences and Facilities Administration); Finance Council; Associate VP Finance and Planning; Vice President for Finance and Planning and Chief Financial Officer; Executive Director Business Services; Director Procurement; Senior Director Academic Administration; Chief Research Operations Officer; Senior Director EVPR Administration; Faculty Services Committee; Interim Sr. Director of Total Rewards GTHR; Department of Internal Auditing.

Policy Steering Committee Approval: October 2023

Policy Purpose: This policy formalizes current guidance and provides support to financial managers across campus when communicating allowable costs to their units. The formalization also promotes equitable application across campus. In alignment with the strategic goal to "Lead by Example" and the value of "We are Responsible Stewards," the Institute is committed to enhancing employee skills while also ensuring the Institute is the primary beneficiary of the license, certification, or specialized training.

Summary of Substantive Policy Elements:

- Formalize guidance that memberships in the name of the Institute are always preferable when available.
- Notes that if an Institutional Membership is not available and the Individual Membership is required to perform the duties of a position related to health, safety, or legal compliance or is required by an external third party, the membership fees or dues can be paid for by the Institute. The Institute may pay for expenses in certain cases where the membership is not required to perform the duties of the job as indicated above, but a documented, specific, and direct benefit to the Institute exists. These memberships should provide access to professional development activities or publications directly related to the employee's position and support the Institute's strategic objectives.
- Documents allowable funding sources for various scenarios related to payment for Institutional and Individual Memberships.



Georgia Institute of Technology

Professional Memberships Policy

Type of Policy: Administrative

Policy No: TBD

Effective Date: TBD

Policy Owner: Controller's Office

Contact Name: Amry Stanley, Financial Compliance Program Manager,
amry.stanley@business.gatech.edu

1. Reason for Policy

The purpose of this Policy is to outline requirements regarding payment and reimbursements for professional memberships.

2. Policy Statement

Payments or reimbursements are allowable for Institutional Memberships in professional organizations provided they are allowable per the funding source. See definition of Institutional Membership in the definitions section below.

Individual Memberships in professional organizations are generally not allowable as the primary beneficiary of the membership is the individual and not the Institute. However, if an Institutional Membership is not available and the Individual Membership is required to perform the duties of a position related to health, safety, or legal compliance or is required by an external third party, the membership fees or dues can be paid for or reimbursed by the Institute if it is allowed by the funding source (see "Source of Funds").

The Institute may pay for expenses in certain cases where the membership is not required to perform the duties of the job as indicated above, but a documented, specific, and direct benefit to the Institute exists. These memberships should provide access to professional development activities or publications directly related to the employee's position and they should support the Institute's strategic objectives.

The requirement for a membership to perform the duties of the job or the justification of the direct benefit to the Institute must be documented on the "Justification for Payment or Reimbursement of Professional Memberships in the Name of an Individual" form, which requires department leadership approval. Requests for payment to a vendor or reimbursement to an employee should be processed via the financial management system for Georgia Tech, Georgia Tech Foundation (GTF), Georgia Tech Research Corporation (GTRC) or Georgia Tech Applied Research Corporation (GTARC), as appropriate. The required form must accompany the payment or reimbursement request.

Employees should seek management approval prior to incurring a personal expense for membership that may not be approved for reimbursement.

Source of Funds

Institute general operating funds (GenOps) including State Appropriations, Tuition, Indirect Cost Recovery, Auxiliary Services, and Department Sales and Services funds, may be used for the payment or reimbursement of memberships fees or dues that are in the name of the Institute, or for individual memberships that are required to perform the duties of a position related to health, safety, or legal compliance or required by an external third party.

Institute general operating funds (GenOps) including State Appropriations, Tuition, Indirect Cost Recovery, Auxiliary Services, and Department Sales and Services funds, may also be used for the payment or reimbursement of memberships fees or dues not required to perform the duties of the job, but a documented, specific, and direct benefit to the Institute exists.

Discretionary funds including Georgia Tech Foundation (GTF), Georgia Tech Research Corporation (GTRC), or Georgia Tech Applied Research Corporation (GTARC) funds can be used for memberships meeting either criterion above. Sponsored funds may be used for specific professional membership expenses relevant to the sponsored program, allowed by the sponsoring entity and approved in the sponsored award budget.

Approval

Payment or reimbursement for membership fees or dues that meet the criteria above must be approved by a unit level manager such as a chair, dean, department head, director, or vice president via the justification form.

Taxability

Membership fees or dues paid for by the Institute, an affiliated organization (i.e., GTF, GTRC, or GTARC), or a sponsor are generally not taxable to the employee. See [IRS publication 5137](#) (Fringe Benefit Guide) and consult a tax professional for additional details.

3. Scope

This policy applies to all Georgia Tech employees, affiliates, and students.

4. Definitions

| | |
|---------------------------------|--|
| Institutional Membership | A membership held in the name of the Georgia Institute of Technology (or a unit of the Institute). A single employee may serve as a member; however, the membership is transferable at the discretion of the Institute or the departure of the employee. |
| Individual Membership | A membership held in the name of an individual (i.e., faculty member, staff member, or student) and associated with the |

| | |
|------------------------------------|--|
| | individual's role at Georgia Tech but is not transferrable and would remain with the individual if they depart. |
| Specific and Direct Benefit | Cost savings realized by the Institute or access to professional development activities or publications directly related to the employee's current position. |

5. Forms

| Title | Link |
|--|---|
| Justification for Payment or Reimbursement of Individual Memberships | https://controller.gatech.edu/ProfessionalMemberships |

6. Responsibilities

Units

Units of the Institute are responsible for reviewing and completing the justification form, ensuring funding source is appropriate, and obtaining the required approvals.

Unit Leadership

The Chair, Dean Department Head or Vice President who approves the justification form is responsible for confirming that the expense is allowable per policy.

Controller's Office

The Controller's Office is responsible for periodically reviewing payments and reimbursements for Professional Memberships. Any non-compliant transactions will be reported to Department Financial Leadership.

Accounts Payable

Accounts Payable is responsible for ensuring the justification form is attached to the payment or reimbursement form for individual memberships.

7. Related Information

| Resource | Link |
|----------------------------|---|
| Allowable Cost Matrix | http://www.controller.gatech.edu/allowable-cost-matrix |
| Frequently Asked Questions | https://controller.gatech.edu/ProfessionalMemberships |

8. Policy History

| Revision Date | Author | Description |
|---------------|---------------------|-------------|
| TBD | Controller's Office | New Policy |