

Executive Committee February 20, 2013  
Academic Senate - April 1, 2013



Jeffrey J. West  
Associate Vice President

Financial and Business Services

201 South Presidents Circle, Rm 408 Salt Lake City, UT 84112 801-581-7520 FAX 801-585-5257

Date: December 14, 2012

To: Arnold B. Combe, Vice President for Administrative Services

From: Jeffrey J. West, Associate Vice President for Financial & Business Services

Re: Retirement of Policy 3-061

Policy 3-061, Stipends and Tax Exempt Payments, was last updated in 1976. It is not only out of date but contains many errors and is noncompliant with current law. Given the age of the policy, no one has been able to articulate what purpose it served when implemented. If individuals read 3-061 as an example of our policy library, they may question the validity, compliance and direction of our entire library.

There is an initiative to explore a new policy covering scholarships, fellowships and any similar payments. This initiative is being led by Cathy Anderson and Mary Parker. This new policy should cover any issues that 3-061 was meant to address; but a draft policy will likely not be a reality until late 2013. As written, there is nothing that we would bring forward from 3-061 into a new policy except the intent to follow current tax laws and regulations.

Policy 3-061, regardless that it is currently noncompliant, is primarily procedural and does not fit the format of the Regulations library. There is no harm in the retirement of this policy. Based on the reasons above, it is my recommendation that this policy be retired as soon as possible.

Approved: Arnold B. Combe  
Arnold B. Combe, VP for Administrative Services