

ROSALIE LANIER GRAY KU STAFF ASSISTANCE FUND

GUIDELINES

The **Rosalie Lanier Gray KU Staff Assistance Fund** (“Fund”) is a public charity funded through the generous donations of faculty and staff of the University of Kansas (“KU”) who are interested in supporting staff of the University who are in financial need due to an unplanned circumstance.

Financial assistance provided through the Fund is intended to assist KU staff with immediate, essential expenses by providing one time funds to address the staff member’s emergency financial challenge. The Rosalie Lanier Gray KU Staff Assistance Fund is not designed to address ongoing financial challenges nor is it a loan that requires the funds to be reimbursed.

Persons eligible for financial assistance from the Fund shall be:

- Current staff member at any KU campus;
- Benefits eligible (i.e., 0.48 FTE or higher in a regular position);
- Full-time or part-time;
- Has completed at least six (6) months of continuous KU service;
- Has a satisfactory attendance record for the 12 months prior to any award of Funds (or, if less than 12 months of service, satisfactory attendance since start date);
- Has not been subject to disciplinary action (i.e., involuntary demotion, suspension or dismissal) within the 12 months prior to any award of Funds (or, if less than 12 months of service, no disciplinary action since start date); and
- If Non-University of Kansas Medical Center (“KUMC”) campus staff: Received a Satisfactory (or Meets Expectations) or higher rating on his/her last performance evaluation.
- If KUMC campus staff: Not received an Unsatisfactory rating on last performance evaluation.

Persons who are not eligible to participate include faculty, unclassified academic staff (on KU Lawrence Campus), temporary employees, student employees, affiliates and volunteers.

PURPOSE

The purpose of the Fund is to provide appropriate relief to eligible staff of KU who experience a qualifying event or emergency.

COMMITTEE

Membership

The Fund shall be directed by a Committee that consists of five (5) members and is appointed as follows:

- Two (2) KU Lawrence Campus (“KU-L”) representatives, appointed by the Associate Vice Provost of Human Resource Management (KU-L);
- Two (2) KUMC representatives appointed by the Associate Vice Chancellor of Human Resources (KUMC); and
- One (1) KU Edwards Campus (“KU-E”) representative appointed by the Associate Vice Provost of Human Resource Management (KU-L).

One (1) KU-L representative shall serve as Chair of the Committee and one (1) KUMC representative shall serve as Vice Chair of the Committee.

One (1) Human Resource Management (“HRM”) employee from KU-L and one (1) Human Resources (“HR”) employee from KUMC shall serve as ex-officio, non-voting, members of the Committee, and shall be responsible for convening reviews of applications for funds and assisting the Chair and Vice Chairs of the Committee in documenting Committee actions.

At the discretion of Chancellor, additional committees may be constituted in the same manner as the above in order to expedite applications and awards during catastrophic events.

Terms

One (1) KU-L representative and one (1) KUMC representative will service a 3-year term and one (1) KU-L representative and one (1) KUMC representative will serve a 2-year term on the Committee. The KU-E representative will serve a 3-year term on the Committee. All members of the Committee serve at the pleasure of the Chancellor.

Votes

An affirmative vote of three (3) appointed members of the Committee shall be required to approve any application for Funds. As noted above, HRM/HR employees are non-voting members of the Committee.

The Committee shall only award payments that further the Fund’s charitable purposes and comply with these Guidelines.

Review/Decisions by Committee.

Applications will be presented for Committee review in such a manner that the identity of the applicant is not known to the Committee. Circumstances may occur in which an anonymous review is impossible or impractical, in which case the identity of the applicant may be revealed to the Committee. In this event, personal information concerning the applicant will be treated as confidential.

The Committee will award financial assistance by a majority vote of all of the appointed members of the Committee (i.e., at least three (3) appointed members must approve in all cases). Committee decisions are final, and not subject to appeal. In the case of a tie, the Committee Chair (or the Committee Vice Chair, in the absence of the Chair) shall cast the deciding vote. The Committee Chair (or the Committee Vice Chair, in the absence of the Chair) shall issue in writing the decisions of the Committee to the HRM/HR members of the Committee, who shall immediately notify the Fund Account Representative (FAR) of any Committee decision to award funds.

Conflict of Interest

Any member of the Committee who has applied for financial assistance or who otherwise knows he/she has a conflict of interest due to family or business associations shall refrain from voting on such matters.

In the event that the Chair becomes aware of a conflict of interest, the Chair shall communicate the same to the member without violating the anonymity of the process, to the extent possible or practical.

ACCOUNTING AND FUND ACCOUNT REPRESENTATIVE (FAR)

KU Endowment shall accept, invest and maintain monies donated to the Fund and distribute such when authorized by the signature of the FAR or his/her designee. The Associate Vice Provost of HRM (at KU-L) shall serve as the FAR. KU Endowment shall provide information about the Fund to the Committee and FAR, as requested, including donations, interest, investment earnings and balances.

Disbursements from the Fund shall be made by KU Endowment, as timely as possible after receipt of authorization from the FAR or his/her designee, but preferably within two (2) business days. The awarded funds shall be distributed by KU Endowment as either a direct deposit to the recipient's bank account (**preferred**) or as a check which may be picked up by the recipient, or his/her designee, at KU Endowment.

TAX IMPLICATIONS

Financial assistance provided to University of Kansas staff resulting from emergency hardship are presumed: (1) to be made for charitable purposes and (2) not to result in taxable compensation to staff.

With the support of KU Endowment, the Rosalie Lanier Gray Staff Assistance Fund was developed as an employer-sponsored public charity assistance program to serve a large group of potential beneficiaries (University Staff). This program does not exist to serve the University but was designed to meet emergency needs of approved staff through public charity assistance. To ensure compliance with Internal Revenue Service (IRS) charitable standards, beneficiaries must be a "charitable class" (staff), recipients must be selected on an objective determination of need, and selection of recipients must be made by an independent selection committee. An independent committee exists when a majority of the members of the committee consists of persons who are not in a position to exercise substantial influence over the affairs of the University.

Proper compliance with requirements of the Fund Policy and Guidelines should ensure that payments made to staff recipients are not taxable compensation. If the IRS reviews the program and determines otherwise or finds non-compliance with the Fund Policy/Guidelines, the tax liabilities for the payments will be the responsibility of the recipients.

The guidance above is provided for informational purposes only, not tax advice, and is not intended to substitute for staff obtaining their own accounting, tax, legal or financial advice from a professional tax planner, attorney or financial planner. Within the capacity of their positions, University of Kansas and KU Endowment administrators, including the Fund Committee members, are prohibited from providing individual tax advice to applicants or approved recipients.

RECORD KEEPING

HRM/HR members on the Committee will jointly maintain records that document Fund requests and the decisions of the Committee, including the name and stated purpose for each Fund request, the amount and stated purpose of any Fund awards, the name of award recipients, and the Fund balance. HRM/HR members of the Committee shall send a "Notice of Ineligibility" to those who apply for funds but do not

meet eligibility criteria, a “Notice of Award” to those awarded funds by the Committee and a “Denial of Award” to those not awarded funds by the Committee.

DONATIONS

Contributions may be made through pre-tax payroll deduction, via check or electronic funds transfer, or by donating online at www.kuendowment.org/StaffAssist. Donations will be used to support the purposes of the Fund. To discuss additional giving options, please contact Lorie Worner, KU Endowment Association, at lworner@kuendowment.org or (785) 832-7340. Donations made to the Rosalie Lanier Gray KU Staff Assistance Fund are considered charitable contributions that are tax-deductible to the extent allowed by law.

Donations may not be earmarked for the benefit of a particular individual or family, or a particular division, department or college.

Any amount not awarded in a given year will be carried forward to the next fiscal year to be used in the same manner.

APPLICATION REQUIREMENTS, ELIGIBILITY CRITERIA AND ASSISTANCE LIMITATIONS

Applications shall be submitted online. If the employee is unable to submit the application online, HRM/HR representatives can assist the employee or the employee’s representative in applying for funds. All decisions made by the Fund’s Committee will be determined based on the information submitted by the applicant (or his representative), including supporting documentation such as, but not limited to:

- Certification of medical condition
- Certified death certificate
- Obituary
- Medical bill(s)
- Insurance claims
- Police reports
- Expense receipts
- Foreclosure or eviction notices
- Newspaper articles
- Documentation of household income (**Mandatory Submittal**)

The Committee may request additional information or documentation from the applicant before making a decision. When the committee requests information in addition to what an applicant has provided, the applicant has two (2) weeks to provide the requested information or to provide a justifiable explanation as to why it cannot be provided. If the applicant does not provide the requested information (or a justifiable explanation as to why it cannot be provided) in the two-week time period, then the application will be denied.

Qualifying Event or Emergency

Applicants to the Fund must have a documented catastrophic event or emergency that has caused a financial hardship. This event or emergency must be either an event or events that call for immediate

action or a sudden or unexpected happening that causes a pressing need, as long as the event/happening was wholly unforeseen by the applicant and beyond the applicant's control. In addition, the event or emergency must directly impact the applicant. Events or emergencies directly affecting family members of applicants, with only an indirect effect on the applicant, are not qualifying events for which an award from the Fund will be made.

Examples of emergencies that could be considered as a basis for assistance include but are not limited to:

- Fire or natural disaster, such as flood, tornado, etc., resulting in destruction of the primary residence (rental properties are excluded);
- domestic violence with related expenses;
- death in immediate family if accompanied by other hardships; or
- life-altering accidents or incidents.

Other qualifying events include time-limited, specific events that place an applicant who otherwise was not experiencing financial distress in a position of temporary financial hardship, such as:

- Serious illness; or
- Critical injury.

Common life occurrences such as routine car and home repairs, car and home maintenance, legal fees, monthly bills, animal care, vacation expenses, taxes, financial troubles due to poor financial management, and living beyond one's means are not qualifying events for which an award from the Fund will be made. Also, financial hardships covered by insurance or caused by garnishments, payday/title loans, and student loans do not qualify for assistance.

Standards to Provide Financial Assistance.

- Financial assistance is not intended to replace all losses or to reimburse the cost of nonessential, luxury, or decorative items or services.
- Financial assistance should be gratuitous, measured solely by need or distress, not related to services rendered, and not necessarily designed to place the recipient in the same economic position as prior to the qualifying emergency or event.
- All financial assistance shall be distributed in compliance with KU's non-discrimination policy.

Financial assistance shall be based on an objective review of the applicant's need or distress caused by the qualifying event or emergency.

The financial assistance awarded may not exceed the following monetary limits:

- No more than \$1,000.00 may be awarded to an employee during any three (3) year period.
- No more than \$3,000.00 may be awarded to an employee during his/her lifetime.

Regardless of the monetary limits noted above, award amounts shall be limited by the availability of funds. Financial assistance shall be limited to one (1) recipient or one (1) person per household.

After an employee receives notification of an award, the employee must wait three (3) years before applying for additional assistance. After the three (3) year period has passed, the employee is eligible to apply for assistance for a qualifying event or emergency. The employee cannot resubmit an application that was previously denied.