

**SMU Tax Policies**

**accommodate business needs sc 0.I 200 20**

**whom club dues are paid  
November 1, of the prior**

**The employee must complete  
the form to the Tax Com  
Any taxable amount reported  
paycheck. Applicable expenses  
for the reporting period  
returned by the employee  
be considered as personal**

Terminating employees are  
the period starting November

final exit interview date, the payments will be treated as 100% taxable. Applicable employment taxes will be deducted from the employee's final pay.

**Note:**

Substantiation for income tax purposes of the business use of each club membership is the sole responsibility of the employee.