

Laramie County Community College Held Hostage Day 849*



* As of November 30, 2010. Beginning on August 3, 2008, when students, accompanied by the freeloading Darrel Hammon and family members, departed the LCCC campus on their "biology class trip" to Costa Rica.

It is additional income

Remember how Al Capone was finally taken down? Income tax evasion.

Not to suggest that the current president of LCCC bears any resemblance to the late gangster but the college might want to review his spending and determine whether any of it warranted a 1099 or other IRS reporting as "Other Income."

Even though the college is free from taxes, its employees are not. And, while the contract extended to its president is generous to a fault, it still has its limits.

For example, the free tickets and hotel accommodations provided by a Montana travel agency, based on number of tickets and hotel reservations paid for by the traveling students, could very well be taxable income to whomever used the gratis travel and lodging. Hammon and girls.

Even the game shows cover themselves by announcing and scrolling on the TV screen that contestants are responsible for the taxes on cars and other prizes they may "win" on the program.

If the LCCC president and/or others are eating or entertaining in-town and charging it to the college through subterfuge as "out of town travel expenses" and the generosity is not part of a contract, those costs should be shown as "Misc. Income" to employees by issuing a Form 1099.

If the college president or others are, or have, extended trips to exotic locales, arriving well in advance of a legitimate meeting or staying well after the conclusion of such a meeting, the unnecessary days expenses should be additional income to the employee, not a college expense.

An employer, even a public one such as Laramie County Community College, is not allowed to assist an employee in avoidance of federal income taxes.

Spouse Travel

PURPOSE: To provide the framework, in compliance with the IRS code, for determining the need for the spouse of an employee to travel for Baylor University to further its mission and purposes.

POLICY: It is anticipated that from time to time spouses of the President, Chancellor, and Vice Presidents of Baylor University will be expected to attend certain functions related to the ongoing mission and purposes of the University. Such functions where the officer and spouse are representing the University may include, but are not limited to, Baptist meetings either at church, association, or convention levels; alumni meetings; athletic events; or other meetings of organizations in which the university is involved.

1. In these cases, it is the position of the University that if the President, Chancellor, or Vice President determines that the attendance of his/her spouse serves a bona fide business purpose of the University, the travel expenses of such spouse may be paid by the University in accordance with the University's travel policy. **To be a bona fide business purpose, the presence of the spouse must be essential (not just beneficial) to the employee being able to carry out his/her business purpose for the University. The spouse's performance of some incidental service does not make it a bona fide business expense. An employee's spouse performing some menial task (such as typing notes) and/or accompanying the employee to luncheons and dinners is not a bona fide business purpose. The spouse must perform substantive business related functions.** In such cases, the bona fide business purpose of the accompanying spouse must be clearly documented on the employee's Expense Report, and there will be no tax consequence to the employee.
2. In other cases the President, Chancellor, or Vice President may determine that it would be desirable for his/her spouse to attend a particular function on behalf of the University, but that it does not necessarily serve a bona fide business purpose to the University. In these cases **if the reimbursement of the spouse's travel is approved, it will be necessary, under IRS code, to include such reimbursement in the employee's taxable wages as a taxable "fringe benefit."**
3. In any other cases, a spouse's travel will be the personal responsibility of the President, Chancellor, or Vice President.

Baylor University articulates a public policy better than I ever could and it is reproduced in the box above. Their policy, as LCCC's should also, does not allow for an employee's spouse to accompany the employee on trips at college expense unless the spouse's presence is **ESSENTIAL**, not just beneficial. In other words, just because other presidents are bringing their spouses does not justify the Baylor president bringing his. Nor LCCC.

There is little likelihood that Darrel Hammon's wife has ever performed "substantive business related functions," as should be the policy of LCCC. The college is not a personal piggybank of Hammon or the Board of Trustees. Real controls must be instituted. Now.

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When the government outgrows the people and the revenue, there's a problem