I. Oracle PBCS Implementation Update – Audra Haddy

II. Employee Tuition Assistance & Tax Compliance – Selina Martin

III. Campus Data Portal – Dawn Moore

IV. UI Center for Advancement Financial Services & Reporting – Tiffani Shaw & Sherri Furman
ORACLE PBCS IMPLEMENTATION UPDATE

AUDRA HADDY, DIRECTOR OF BUDGET PLANNING & ANALYSIS, FINANCE & OPERATIONS
# IMPLEMENTATION PROGRESS/NEXT STEPS

<table>
<thead>
<tr>
<th>Dates</th>
<th>Parties Involved</th>
<th>Task</th>
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</table>
| October – November     | • Performance Architects  
                        | • Budget Implementation Core Team  | IPlan System Build                  |
| November 12 – 14       | • Performance Architects  
                        | • Budget Implementation Core Team   | IPlan User Acceptance Testing       |
|                        | • Business Officers                                 |                                     |
| February 1 - 29        | • Budget Team                                      | Finalize Documentation & Training Content |
| March 9, 11, 23-27, 30-31 | • Budget Team  
                        | • End Users                                  | End User Training                   |
| April 1                | • Budget Team                                      | Deploy IPlan Solution                |
|                        | • End Users                                        |                                     |
| April (TBD)            | • Budget Team                                      | Additional End User Training         |
|                        | • End Users                                        |                                     |
OTHER OUTSTANDING ITEMS

- Finalize and Communicate Changes to the Budget Process & Timeline
- Identify Outstanding Reporting Needs
- Replace Budget Reallocation Process
Questions?
EMPLOYEE TUITION ASSISTANCE & TAX COMPLIANCE

SELINA MARTIN, UNIVERSITY CONTROLLER, FINANCE & OPERATIONS
Any item of income or benefit provided to an employee is taxable unless specifically exempt by the tax code.

Several exemptions exist for employee tuition assistance.
Qualified Tuition Reductions – IRC section 117(d)

- Gross income does not include any qualified tuition reductions below the graduate level for employees of an educational institution.

- Definition of employee: also includes spouse and dependent children of employees.

- Graduate tuition reductions are taxable except for grad students working as teaching or research assistants.

- Qualified tuition reduction - applies to courses at U of I tuition or another educational institution.
Section 127 Educational Assistance

- Up to $5,250 is excludable per year
- Education is not required to be job-related
- Graduate level courses also included
- Employer must have written plan
  - University Tuition Assistance Program
  - UI Health Care Tuition Reimbursement Program
- University and UI Health Care limitations on program participation < $5,250
- No tax compliance necessary
- Communication from UI Staff Council working on request to increase funding
Section 132(a)(3) Working Condition Fringe

- Gross income does not include the value of any working condition fringe.

- Working condition fringe – any property or services provided to an employee if the cost of the property or services would be deductible by the employee as a business expense if the employee had instead paid for such property or services himself.
Generally **not taxable** if...course is helpful to maintain/enhance a skill that’s needed in employee’s current work.

Generally **taxable** if...course qualifies the employee for a new trade or business.
EMPLOYEE TUITION ASSISTANCE & TAX COMPLIANCE

Tuition assistance for MBA’s?

The tax court determined that tuition assistance for an MBA degree is generally NOT taxable because…

- It is a more general course of study that does not lead to a professional license or certification.
- It is different from a degree that serves as a foundational qualification to attain a professional license (such as law school expenses).
Process for tax compliance for Section 132(d) Fringe Benefits

- Process includes completion of Job-Related Graduate Course Certification form each semester.
- Each course must be listed with an explanation for how the course will assist the employee in his/her present job to make the case the education is qualifying work-related education.
- [https://tax.fo.uiowa.edu/content/job-related-graduate-course-certification-information](https://tax.fo.uiowa.edu/content/job-related-graduate-course-certification-information)
- Creating contemporaneous documentation in order to support tax treatment in the event of IRS audit of the University.
Why is this important?

- Provides significant tax benefit for employees
- Many universities will not go through the effort and potential tax risk and will include tuition benefits in employees’ taxable income
  - Prior to TCJA - employee would need to itemize deductions and only amounts > 2% of AGI
  - Post TCJA – Zero tax benefit since deduction of miscellaneous itemized deductions have been suspended from 2018 – 2025.
- Additional tax liability, penalties and interest will be charged to Departments
EMPLOYEE TUITION ASSISTANCE & TAX COMPLIANCE

Need Your Help Identifying Other Formal Programs Supported by Departments!

➢ Executive MBA
➢ Professional MBA
➢ Dartmouth Healthcare MBA

Graduate Course Certification Form:
https://workflow.uiowa.edu/entry/new/7070/11868800
EMPLOYEE TUITION ASSISTANCE & TAX COMPLIANCE

Questions?
CAMPUS DATA PORTAL

DAWN MOORE, LEAD DATABASE ADMINISTRATOR, ITS-AIS, ANALYTICS & INSIGHTS
WHAT IS CAMPUS DATA?

- Campus Data is a search platform for business intelligence (BI) at the University of Iowa

**Publishing**
- Campus Data is a search platform for business intelligence (BI) at the University of Iowa
- Teams publish their BI artifacts (reports, dashboards, etc) to Campus Data
- Teams determine the audience for each BI artifact (i.e. who has permission to view it)
- Campus Data allows publishers to automate the workflow for requesting access

**Searching**
- Users of BI can search Campus Data for data they need
- They can request access to BI artifacts, and invite others to request access to BI artifacts
- Users can access / view BI artifacts directly inside Campus Data
- Users can create “favorites” to make frequently used items easier to find.
- Users can ask for help
Enable personnel to locate and evaluate the relevance of data / BI available on campus.

- Act as an aggregator ... a catalog or index of business intelligence (BI) artifacts, data sources, etc.
- Enhance searching via various categorization and tagging methods accessible by the “publisher”
- Enhance evaluation of relevance by providing data item publishers the ability to associate titles, descriptions and tags with the BI artifacts
<table>
<thead>
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<th>SEARCH</th>
<th>ORGANIZE</th>
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<td>Enable personnel to locate and evaluate the relevance of data / BI available on campus.</td>
<td>Enable users to organize frequently used items into private or public (sharable) lists of “favorites”.</td>
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- Once a relevant data item is located, users should not have to search for it every time.
- Allows users to mark or tag items they want to access efficiently.
- Allows users to organize the tagged items
- Enables sharing of tagged items
### SEARCH
Enable personnel to locate and evaluate the relevance of data / BI available on campus.

### ORGANIZE
Enable users to organize frequently used items into private or public (sharable) lists of “favorites”.

### ACCESS
Enable seamless access to business intelligence artifacts, sources, etc.

- Provide an interface to active directory to create / configure security groups used for securing BI artifacts.
- An interface to the UI workflow system to enable users to request access these security groups.
- Act as a basic workflow management platform to physically add/remove users to/from security groups after the workflow in UW is complete.
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<th>ORGANIZE</th>
<th>ACCESS</th>
<th>UNDERSTAND</th>
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<td>Enable personnel to locate and evaluate the relevance of data / BI available on campus.</td>
<td>Enable users to organize frequently used items into private or public (sharable) lists of “favorites”.</td>
<td>Enable seamless access to business intelligence artifacts, sources, etc.</td>
<td>Enable users to understand the data they access.</td>
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- Provide ability for publishers to include data / information definitions related to the business intelligence they publish.
- Provide ability for users to access data definitions for the business intelligence they use.
UI CENTER FOR ADVANCEMENT
FINANCIAL SERVICES & REPORTING

TIFFANI SHAW, EXECUTIVE VICE PRESIDENT AND CHIEF OPERATING OFFICER
SHERRI FURMAN, VICE PRESIDENT, CHIEF FINANCIAL OFFICER AND TREASURER
UICA Financial Services and Reporting

Tiffani Shaw
Executive Vice President & COO

Sherri Furman
Vice President & CFO
Agenda

I. Advancement Services Update
II. UICA Financial Services
III. Brainstorming Session
IV. Upcoming Activities
Our Goal is to Collaborate With and Serve You

- Better Access to Data – Data Warehouse
- Enhanced Data Analytics – Data Scientists and Business Intelligence Team
- Enhanced Tools – CRM, EverTrue, Heatmap, Linked In, Events, Email Marketing, One Solution
- Enhanced Reporting and Self Serve Reporting
- Enhanced Alumni Engagement Programming and Metrics/Scorecard
- Constituent Portal – For your access and our alumni, friends, and fans
Advancement Services Update

- Shared Software Services
- Campaign
- UI Scholarship Initiative
Key milestones / availability

TECHNOLOGY and ANALYTICS solutions

Data Warehouse (DW) – Core Architecture

Implement Event Planning Tool

Campaign Reporting – Phase 1

Research CRM Tool (Email/Marketing Tools)

Constituent Portal - Phase 1

Research Event Planning Tool

Campaign Reporting – Phase 2

Constituent Portal - Phase 2

Health Care Philanthropy Application – Rel 1

Start CRM Planning

Common Data Repository Architecture

* EverTrue is a per user license-based tool, but in lieu of a license, we can provide targeted/segmented excel-based list(s) of alumni with a basic level of profile detail
Next Comprehensive Campaign

• Began Counting (Silent Phase) - July 1, 2019
• Priority Setting Process – Summer 2020
• Planning Study – Fall 2020
• Campaign Kick-Off (Public Phase) – 2023
• Campaign Completion – 2027 or 2028
UI Scholarship Initiative

• Collaborated with UI IT staff in their development of a new scholarship report combining UI and UICA financial information
• UICA data provided allows for easier identification of scholarship qualifiers including program, year in school, location, GPA, and enrollment status
• Estimated report delivery in Spring 2020
UICA Financial Services

By The Numbers – FY19

UICA Endowment

$1.15B

Donor Accounts

4,680

Transfers to Campus

$124M

OneSolution Users

498
UICA Financial Services Team

Barbara Steffen  
Main Campus

Natasha Houselog  
Health Sciences

Sarah Cavanaugh  
Reporting
• Assist campus partners with effective and efficient administration of private support held at the UICA

• Act as a resource to UI campus partners related to utilization of donor funds

• Conduct annual financial stewardship reviews for all donor accounts

• Provide real-time access to financial information by donor account, department, or college
UICA Online Reports

and Resources Dashboard

- Customizable dashboard
- Financial reports by donor account, department, or college
- Donor intent documentation
- Gift reports
- Fundraising budget reports
- Initiate transfers to campus
Account Information
- Account representative information
- Account establishment and updates
- Do Not Invade funds

Investments
- Quarter-end deadlines and transaction schedule
- Investment performance reports

Accounts Payable
- Payment request instructions
- Payment Authorization Form (PAF)

Policies & Procedures
- Donor account spending policy
- Payout policy
- Investment policy
- Non-gift funds policy
- Deposit procedures
- Account Summary Overview

Finance Resources
- Report definitions
- Donor account guidelines

Forms
- Account Representative
- PAF
- Investment Request
- Gift Deposit
- Gift in Kind
How can UICA partner with you to better serve your needs?
Upcoming Activities

• Annual donor account stewardship meetings - begin in late February

• FY21 Fundraising budget preparation – begins mid-March
# New Funding Model Implementation

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Current Funding Model</th>
<th>New Funding Model – Effective 7/1/2020</th>
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<tbody>
<tr>
<td>Gift Fee</td>
<td>Tiered: 5% up to $500K, 2.5% from $500K-$1M, 1% from $1M+</td>
<td>5%</td>
</tr>
<tr>
<td>Endowment Fee</td>
<td>1%</td>
<td>1.25%</td>
</tr>
<tr>
<td>Annual Giving</td>
<td>Paid by College</td>
<td>Paid by UICA</td>
</tr>
<tr>
<td>50% reimbursement for administrative staff</td>
<td>Paid by College</td>
<td>Paid by UICA</td>
</tr>
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