



NEW UCATS PRIORITY POINTS STRUCTURE

Effective January 1, 2018, The Tax Cuts and Jobs Act amended IRS Section 170(l) that previously allowed for a charitable deduction for donations that resulted in the right to purchase tickets for seating in an athletic venue of the benefitting institution. A charitable deduction is no longer permissible for this type of donation. To be compliant with the new tax law, preserve the integrity of our priority points structure, and to keep options for charitable deductibility intact for our donors, UCATS has made several changes to our priority points structure.

In the new structure, priority points will continue to accrue based on donations, affinity to the University of Cincinnati and season ticket purchases. However, priority points will be split into two separate categories (RED points & BLACK points) depending on the allocation of the gift.



UCATS RED PRIORITY POINTS

- **5 Points per \$100 donated** in Current Drive Year to any Priority Seating Fund
- **25 Points for Current Year Season Ticket Purchases** in Football, Men's Basketball, Women's Basketball, and Baseball (Max of 25 points per sport)
- **20 Points for being a UC Alum** (Max of 20 points per account)
- **20 Points for being a former UC Student-Athlete** (Max of 20 points per account)
- **10 Points for being a UC Faculty/Staff Member** (Max of 10 points per account)
- **Cumulative Student Season Ticket Purchases** (25 Points per season, max 100 Points)



UCATS BLACK PRIORITY POINTS

- **ALL OF YOUR RED POINTS plus the following:**
- **10 Points per \$100 pledged in Current Drive Year** in support of the UCATS General Fund or Capital Project (For example: Fifth Third Arena Project, Nippert Stadium Renovation)
- **5 Points per \$100 donated in Current Drive Year** to any Endowment Fund, Excellence Fund, or specific sport program
- **1 Point per \$100 donated to UC Athletics** in donor's lifetime
- **1 Point per \$100 pledged to UC Athletics** in Future Drive Year (Max 5,000 Points)
- **1 Point per \$100 donated to UC Outside of Athletics** in donor's lifetime (Max 100 Points)
- **2 Points per year of Active UCATS Membership** (\$50+ donated in Drive Year)

*A Drive Year is equivalent to a calendar year (i.e. the 2019 Drive Years runs January 1, 2019 to December 31, 2019.) UCATS Priority Points changes are effective January 1, 2019.

WHEN WILL UCATS USE MY RED POINTS?

- **Season Ticket Upgrades**
- **Any future reseating in Nippert Stadium or Fifth Third Arena**
- **Single game purchases for Football, Men's & Women's Basketball**
- **RED POINTS ARE USED FOR TICKET-RELATED EVENTS ON UC's CAMPUS**

WHEN WILL UCATS USE MY BLACK POINTS?

- **Any away sporting event**
- **NCAA Postseason Tournaments and/or Football Bowl Games**
- **Season Parking Pass allocation for Football and Men's Basketball**
- **BLACK POINTS ARE USED FOR EVENTS AWAY FROM UC's CAMPUS AND HOME PARKING**



HOW DO THESE CHANGES IMPACT MY UCATS RANK?

- When utilizing your RED rank, UCATS will rank you by RED Priority Points (giving level will not be considered). When utilizing your BLACK rank, UCATS will rank you by your UCATS Giving Level first and then your BLACK Priority Points within your respective Giving Level. Under this new priority points structure, UCATS will be using your previous Drive Year's Giving Level and priority point total, as of December 31 of the previous Drive Year. UCATS will use either your RED point total or BLACK point total depending on the event.
- This allows UCATS to use a full calendar year of donations, allowing you the most time possible to accumulate your donations to increase your giving level and priority points. Additionally, it provides clarity to the donor where he/she will rank for the entire year.
- In 2019, if you increase your RED priority points total over your 2018 RED priority points total, UCATS will use your 2019 RED Priority Points total to rank you. Additionally, in 2019, if you attain a higher UCATS giving level in the 2019 Drive Year than the 2018 Drive Year, you will be ranked using the higher UCATS giving level and accompanying BLACK Priority Points. Starting in 2020 and beyond, UCATS will always use your giving level and priority points as of December 31 of the previous drive year.

HOW CAN I MAXIMIZE MY UCATS RANK?

UCATS RED RANK

- Purchasing season tickets to any ticketed sport in which you do not currently have season tickets.
- Increasing your season ticket quantity in any sport with a required priority seating payment.

UCATS BLACK RANK

- By supporting at the highest UCATS Giving Level
- By supporting UCATS above and beyond minimum seating requirements. You will receive an even greater impact by supporting the UCATS General Fund or Capital projects

UCATS PRIORITY POINTS EXAMPLE:

Below, we will outline an example of how Red & Black points are calculated for a UCATS donor.

In this example, UCATS will use the donor's RED total (245) OR the donor's giving level of All-Conference and BLACK total (786.5), depending on the location of the event that requires UCATS to rank donors.

Giving Level – All-Conference (\$2,000 - \$4,999)

RED Priority Point Total – 245

- **4 Prime Football Season Tickets**
25 RED Points
- **4 Corner Men's Basketball Season Tickets**
25 RED Points
- **2 Women's Basketball Season Tickets**
25 RED Points
- **UC Faculty/Staff Member**
10 RED Points
- **\$1,200 Football Priority Seating Payment**
60 RED Points
- **\$2,000 Men's Basketball Priority Seating Payment** 100 RED Points

Giving Level – All-Conference (\$2,000 - \$4,999) BLACK Priority Point Total – 786.5

- **\$500 UCATS General Fund Donation**
50 BLACK Points
- **\$500 Baseball Development Fund Donation**
25 BLACK Points
- **\$2,000 pledge to UCATS General Fund in Future Drive Years** - 20 BLACK Points
- **\$39,850 donated to UCATS in donor's lifetime**
398.5 BLACK Points
- **\$2,000 donated to UC, outside of Athletics**
20 BLACK Points
- **14 Years of Active UCATS Membership**
28 BLACK Points