

RESOLUTION F12-25

ADOPTING PRETAX PARKING PLAN FOR EMPLOYEES

WHEREAS, in June 2024, in Resolution F12-24, the Board of Trustees of Shawnee State University amended Policy 5.28REV by authorizing the President establish parking fees on campus; and

WHEREAS, during the 2024-2025 fiscal year, the University enacted parking fees; and

WHEREAS, it is in the interest of the University to offer employees the option of paying their parking fees on a pre-tax basis to the extent permitted under Internal Revenue Service regulations; and

WHEREAS, the University executive staff, working with outside tax counsel, has drafted a Shawnee State University Pre-tax Parking Plan which sets forth, among other things, eligibility requirements, periods of coverage, and steps for participating in the plan; and

WHEREAS, the Plan names the University as Administrator of the Plan and allows the Administrator to delegate its authority and responsibilities under the Plan to any individual(s), group, or committee;

NOW, THEREFORE, it is resolved that the Board of Trustees of Shawnee State University adopts the Pre-tax Parking Plan and authorizes the President to execute the plan; and

IT IS FURTHER RESOLVED that the Board of Trustees delegates to the President the role of Administrator of the Plan, including the authority to amend or terminate all or any part of the Plan, and authorizes the President to sub-delegate the Administrator duties to an individual, group, or committee as he sees fit.

(September 19, 2025)