

Appendix

Examples of Reportable Transactions

According to the United States Department of Labor, the following examples, assuming they exceed \$250.00, represent a non-exhaustive list of transactions that must be reported by the University on the Form LM-10. The fact that such transactions must be reported by the University on the Form LM-10 in no way suggests that the transactions are lawful under federal law or permissible under the University policy:

- A holiday gift basket worth more than \$250 sent to a union official.
- Taking a union's officers on a golf excursion, to a show, out to dinner or to other entertainment functions.
- A gift worth more than \$250 to a union trustee of a union affiliated providing pension plan.
- Paying a labor relations consultant to deliver an anti-union speech to employees.
- Paying a labor relations consultant to plant agents among employees to obtain reports about a union's organizational activities.
- Providing, without cost to the union, office space dedicated for use by the union that represents employees.
- Contributions to a union officer or employee who is a candidate for public office.
- Payments to a union officer for compensation for service as a member of a corporate board of directors.
- A guaranteed payment of a bank loan made to a representative of a union.
- Providing a union's officers the opportunity to attend classes without costs.
- Making loans to a union's officers.
- Paying a union official for a "no-show" job.
- Payments to employees to persuade other employees to join a union, not to join a union or to affect the negotiation of a collective bargaining contract.

Examples of Non-Reportable Transactions

According to the United States Department of Labor, the following examples represent a non-inclusive list of transactions that need NOT be reported by the University on the Form LM-10.

- Payment of regular wages to a bona fide employee also happens to be an officer of a union.
- Providing gifts to a wide variety of potential clients, including a union trustee of a pension plan, and the gift received by each recipient is worth less than \$250.
- Paying funds to a union officer, or a union employee, or the union itself in satisfaction of a judgment or arbitration award.
- Payments to settle a bona fide claim by a union officer, union employee or the union itself in the absence of fraud or duress.
- Extending discounts or offering loans to all employees, including those who happen to be union officers, and the discounts and loans are granted to all on the

same terms and under the same circumstances, without regard to the employees' status in a labor union.

- Allowing unions and/or union officials to reserve on a temporary and episodic basis, office or conference space on an as-needed basis for conducting union business.
- Providing advances of salary to employees, in accordance with University policy and procedures, including those who happen to be union officials.
- Preservation of employee rights and group insurance coverage for a union officer in "union leave" status arising from election or appointment to union office.
- Payments to a jointly administered employee benefit funds.
- Payments to a union scholarship fund.
- Provision of refreshments at labor-management meetings that do not, in the aggregate, exceed the cost of \$250.00 per person.
- Generally, payments to tax-exempt organizations.

Questions regarding reportable and non-reportable transactions should be directed to the Office of Labor Relations at the following e-mail address: hrelr@columbia.edu.

Reporting Procedures

Reportable transactions should be submitted on a monthly basis to Department managers or Supervisors, who will, in turn, forward the submissions to the Office of Labor Relations for review. Appropriate documentation of the transaction should be submitted along with the report.

Given the potential penalties to the University for non-compliance, it is preferable that all employees err on the side of caution by reporting all transactions that may be reportable. Any questions should be addressed to the Office of Labor Relations.