

2017 IPTAY

SEAT EQUITY PLAN








In 2008, Clemson joined the other top-20 FBS football attendance leaders in adding a preferred seating component to its annual giving program. Under the plan, season ticketholders who gave at or above the specified per-seat values qualified for specific seating in Memorial Stadium.

The initiative has enhanced annual support for student-athletes at Clemson and has given our athletic programs the resources they need to compete at the highest level, both in the classroom and in athletic competition. **For the IPTAY 2017 year, adjustments to the per-seat donation values that qualify donors for seating areas in Memorial Stadium will be made to the IPTAY Seat Equity Plan. In addition, all season tickets in Memorial Stadium available for purchase will require a per-seat donation beginning for the 2017 season.** These adjustments have been determined and endorsed by the IPTAY Board of Directors and the Athletic Department. We anticipate IPTAY donors will continue the long-standing history of a high renewal rate, which could impact the number of lower-level seats that come available.

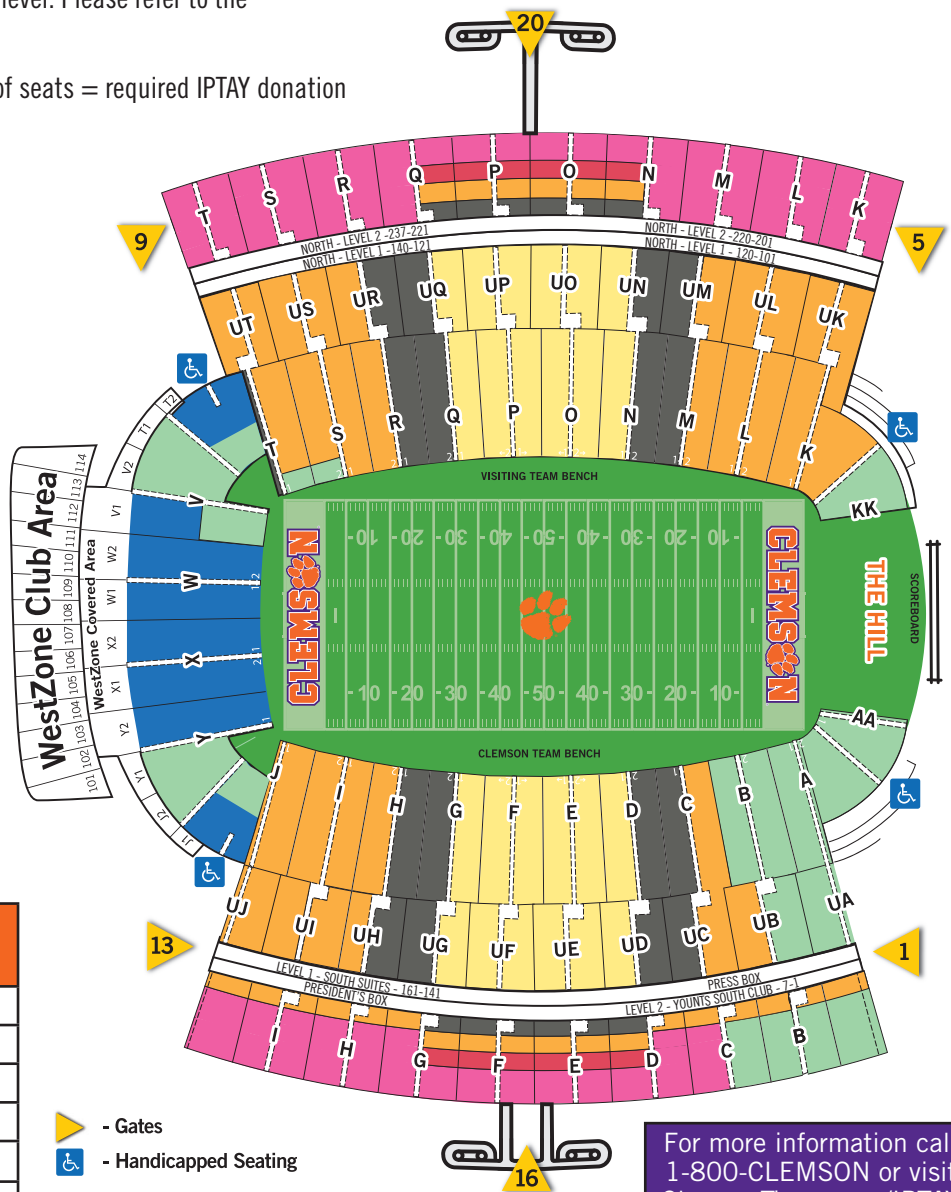
To estimate the minimum IPTAY donation required to renew your seats for the 2017 season, simply multiply the new seat value for your section by the number of tickets you have in that specific location. As a reminder, the maximum number of season tickets an IPTAY Donor is eligible to purchase each season is determined by your IPTAY annual giving level. Please refer to the IPTAY benefits chart for exact quantities.

Seat Equity Plan Equation: IPTAY seat value x number of seats = required IPTAY donation

Per-seat donations are a common system utilized in intercollegiate athletics to enhance the annual support provided to student-athletes. When the initial IPTAY Seat Equity Plan was announced and implemented in 2008 and modified in 2013, one component of the plan permitted periodic marketplace review of the values of each section of seating in Memorial Stadium. The diagram to the right shows the new per-seat donations implemented for the IPTAY 2017 year.

2017 IPTAY Per-Seat Donation	
	Yellow - \$800
	Grey - \$600
	Tangerine - \$350
	Blue - \$250
	Red - \$200
	Pink - \$100
	Green - Students // Visiting Team

IPTAY 2017 Football Season Tickets Maximum Number Eligible To Purchase	
Paw (\$60): 0 Tickets	Purple (\$160): 2 Tickets
Orange (\$400): 4 Tickets	Champion (\$800): 6 Tickets
Tiger (\$1,600): 8 Tickets	Howard (\$2,400): 8 Tickets
IPTAY (\$3,200): 10 Tickets	Jervey (\$4,600): 10 Tickets
McFadden (\$6,000): 10 Tickets	Fike (\$7,500): 12 Tickets
Heisman (\$10,500): 14 Tickets	Riggs (\$25,000): 14 Tickets



For more information call 1-800-CLEMSON or visit ClemsonTigers.com/IPTAY

FREQUENTLY ASKED QUESTIONS

Q: HOW DOES THE PLAN AFFECT LIFE & ENDOWMENT DONORS?

As was done in 2008 and 2013, the modification of the IPTAY Seat Equity Plan will allow life donors to purchase the number of seats outlined in their respective life donor agreements as it pertains to the specific IPTAY giving level. These seats in the life donor agreement will not be affected. **However, seats purchased above and beyond the life donor agreed upon number (included in the agreement) will be impacted by the modification of the IPTAY Seat Equity Plan, similar to the 2008 and 2013 IPTAY Seat Equity Plans.**

Q: HOW DOES THE PLAN AFFECT CLEMSON FACULTY & STAFF MEMBERS

A faculty/staff member will have the same opportunity to maintain current seats as an IPTAY donor. Continuing from the 2013 IPTAY Seat Equity Plan, a current Clemson faculty/staff member who purchases season tickets will receive a \$160 credit toward an IPTAY membership, which may be applied to the modification of the IPTAY Seat Equity Plan. If the faculty/staff member already maintains an IPTAY donor level, \$160 will be credited/added to his/her current donor level.

Q: IS THE IPTAY SEAT EQUITY PLAN TAX DEDUCTIBLE?

Yes. The IRS has ruled that gifts for preferential seating are 80% tax deductible. Please consult your tax advisor for more information.

Q: DOES THE PLAN MEAN THAT EVERYONE IN YOUR SECTION PAYS THE SAME AMOUNT OF MONEY?

A misconception when we use the term “equity” is that each IPTAY donor sitting next to another IPTAY donor is donating the same amount as the other. This is true in some cases, but there are many other factors that contribute to this not being exact. **Obviously, the quantity of tickets is the main factor, as well as the parking the donors request for their IPTAY annual donation. The per-seat donation that IPTAY requires members to contribute is the minimum donors can contribute to renew their seats.**

Many IPTAY donors contribute more than the required donation. However, one must consider all of the factors, including parking priority, seat locations and most critically, that each donation is supporting the mission of IPTAY - supporting Clemson student-athletes by way of scholarships, facilities and academic support.

Q: WHY IS THE SEAT EQUITY PLAN IMPORTANT?

The preferred seating component within IPTAY is a vital part of the IPTAY Annual Fund. The funds generated by the IPTAY Seat Equity Plan go directly to supporting our student-athletes by way of athletic scholarships, new and upgraded facilities and student-athlete academic support services. These dollars continue to be critical in IPTAY's efforts to provide the necessary resources to all student-athletes to be top competitors in the classroom and in athletic competition, amidst the rising costs associated with intercollegiate athletics.



Q: WILL THE IPTAY SEAT EQUITY PLAN BE REQUIRED BEYOND 2017?

Yes. **The IPTAY Seat Equity Plan works in conjunction with your annual IPTAY contribution and will be necessary for your season ticket renewal each year.** Also, the donation levels and seat values associated with each specific section may be revised to address the future needs of IPTAY and the Clemson University Athletic Department. The IPTAY Board and the athletic department will review the IPTAY Seat Equity Plan each year.

Q: DO I HAVE TO PARTICIPATE IN THE ANNUAL IPTAY SEAT EQUITY PLAN TO KEEP MY SEASON-TICKET LOCATION?

Yes. The IPTAY Seat Equity Plan is a requirement for renewal of season tickets in these identified priority locations. **Please note all seating areas within Memorial Stadium now have an associated per-seat value.**

Q: HOW WILL THIS AFFECT MY PARKING ASSIGNMENT?

Parking is reassigned on an annual basis using each donor's annual giving level and priority point total. As donors make a decision to increase their giving to retain seats or to request seat improvements, parking assignments may be affected.

Q: CAN I USE MY EMPLOYER'S MATCHING GIFT PROGRAM TOWARD MY CONTRIBUTIONS FOR THE IPTAY SEAT EQUITY PLAN?

Yes. If your employer will match a gift to an athletic program, you can use these funds to fulfill the IPTAY Seat Equity Plan contribution. **The matching contribution will only be credited to your account when the funds are received by IPTAY.**

TIMELINE FOR IMPLEMENTATION OF THE MODIFICATION TO THE 2017 IPTAY SEAT EQUITY PLAN

OCTOBER 2016

IPTAY donors will receive information pertaining to their specific football seat location and the assigned seat equity value.

FEBRUARY 15, 2017

50 percent of your IPTAY pledge is due in order to receive a 2017 football season-ticket application.

APRIL 2017

Purchase season football tickets.

JUNE 15, 2017

All pledges for the IPTAY 2017 fundraising year are due.

AUGUST 2017

Football season tickets printed and mailed.