

November 13, 1954

The Board of Trustees, Arkansas State Teachers College, met in the President's Office, Arkansas State Teachers College, Conway, Arkansas, at 2 P.M. Saturday, November 13, 1954 pursuant to legal call of the meeting by the Chairman. The following members were present: Chairman James H. Flanagin; Vice-Chairman Otis H. Parham; Louie H. Polk and J. W. Teeter. Trustees Morgan, Ashmore and Adkisson were absent.

President Snow met with the Board.

Chairman Flanagin directed roll call and announced a quorum present and called the meeting into formal session.

Minutes of the last meeting of the Board were approved as read.

Chairman Flanagin called for items of old or pending business.

Following a short discussion and upon the motion of Trustee Teeter, seconded by Trustee Polk, the Board unanimously voted to change the minutes of the Board of Trustees to read "W.C. Ferguson Memorial Chapel" instead of "W. C. Ferguson Chapel."

President Snow reported that all employees of Arkansas State Teachers College had had a chest x-ray and that the health certificates were being filed in the office.

President Snow stated that the committee of the three colleges had had two meetings working on details of the graduate program. No final action had been taken on anything.

Business Manager Harold Eidson reported the new roof had been completed on the Administration Building at a total cost of \$3690.00.

There being no other items of pending business, the Chairman called for such new items as might legally be acted upon at this meeting of the Board of Trustees.

Pictures for the Scroll were made of all members of the Board present and last year's pictures of the others will be used. Plans will be made to obtain a picture of Trustee Sam Adkisson.

Trustee Polk made the motion, seconded by Trustee Parham that, based upon a statement from the Internal Revenue Department, effective December 1, 1954 the business office no longer withhold any amount for maintenance from the following named employees:

NAME	SALARY	AMOUNT MAINTENANCE	TAX DIFFERENCE	FOR
Nath Baker	174.00	35.00	-	Family
Alvin Bishop	149.00	20.00	-	Self
Christine Calvert	326.83	15.00	2.90	Self
Helen Canaday	335.33	35.00	7.20	Family
Mary Chivers	119.00	20.00	3.60	Self
Bettie Christian	127.00	53.00	10.10	Self
Naomi Clements	114.00	20.00	-	Self
Paul Coleman	317.00	35.00	7.20	Family
Thomas Erbach	152.00	20.00	-	Self
Olive Ferguson	127.00	58.00	10.80	Self
Madge Franklin	127.00	78.00	14.40	Self
Thelma Garrison	117.00	22.00	3.60	Family
Pauline Goodwin	142.00	20.00	3.60	Self

Mary H. Harding	119.00	38.00	7.20	Self
Mildred Henry	115.00	40.00	7.20	Family
Josephine Harvey	112.00	30.00	3.60	Self
Nolen M. Irby	402.00	115.00	8.00	Family
L. B. Jackman	332.00	53.00	10.00	Self
Lucy Looper	154.00	20.00	3.60	Self
Howard Montgomery	332.00	214.00	39.20	Family
Naomi McFarland	142.00	20.00	-	Self
Thelma A. Pearson	134.00	20.00	3.60	Self
I. F. Quattlebaum	127.00	20.00	3.60	Self
Edith Reynolds	127.00	53.00	10.10	Self
Jessie T. Sellers	127.00	20.00	-	Self
Silas D. Snow	708.33	48.00	7.20	Family
Goldie Turner	50.00	25.00	-	Family
Ozely Tyus	100.00	20.00	-	Self
Arthur Williams	159.00	20.00	3.60	Self
Eddie Williams	200.00	35.00	5.70	Family
Mrs. H. Williamson	77.00	53.00	9.40	Self
Noble Wimberly	290.75	40.00	7.20	Family
Arlene Woodson	112.00	20.00	3.60	Self

The motion carried unanimously. The letter and statement from the Revenue Department is as follows:

U. S. Treasury Department
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
Little Rock, Ark.

November 3, 1954

In Replying Refer to:
DIR:A:O:LR:W&E:CRUCE:MMC

Arkansas State Teachers College
Conway, Arkansas

Gentlemen: Attn: Mr. Silas D. Snow, President

This is in reply to your letter of October 29 in which you state that you have received information that when meals and/or lodging are furnished for the convenience of the employer, the value of such meals and lodging is not subject to income tax. You state that your office has been adding the value of meals and lodging to wage payments which you make to employees and withholding the tax from the total. You ask that we officially affirm or deny this statement in order that your business office may be governed accordingly.

There is enclosed for your information an excerpt from the Internal Revenue Code of 1954 and you will note that if the meals and lodging are furnished for the convenience of the employer and the conditions set out in items (1) and (2) are met, the value of such meals and lodging is excluded from gross income. Inasmuch as the value of meals and lodging furnished for the convenience of the employer under the conditions specified is excluded from gross income, it is excluded from the salaries or wages on which the employer withholds income tax.

So far, we have received no information to indicate that the value of meals and lodging will not continue to be subject to federal social security taxes just as it was under the 1939 Code.

Very truly yours

Joe D. Henry
Chief, Office Audit Branch.

Enc.

INTERNAL REVENUE CODE OF 1954

SEC. 119. MEALS OR LODGING FURNISHED FOR THE CONVENIENCE OF THE EMPLOYER.

There shall be excluded from gross income of an employee the value of any meals or lodging furnished to him by his employer for the convenience of the employer, but only if - -

- (1) in the case of meals, the meals are furnished on the business premises of the employer, or
- (2) in the case of lodging, the employee is required to accept such lodging on the business premises of his employer as a condition of his employment.

In determining whether meals or lodging are furnished for the convenience of the employer, the provisions of an employment contract or of a State statute fixing terms of employment shall not be determinative of whether the meals or lodging are intended as compensation.

Upon the motion of Trustee Polk, seconded by Trustee Teeter the Board unanimously voted to direct President Snow to ask College Architect Bruce Anderson to begin a study and development of a campus plot plan showing future expansion in relation to buildings, walks, driveways, etc.

A general discussion of fraternity houses was held, but no action taken at this meeting.

The Arkansas Louisiana Gas Company is running another gas line to the college and President Snow was directed to file the necessary legal forms with board members signatures with Mr. H. L. Clark, Attorney for the gas company.

Trustee Polk made a motion, seconded by Trustee Parham that a dishwasher be purchased for the President's Home. The motion carried unanimously and Business Manager Harold Eidson was directed to take proper steps to purchase the dishwasher.

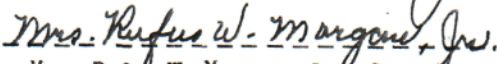
Business Manager Eidson gave a financial report and reviewed the work of the auditors who were presently at Arkansas State Teachers College.

Action on repairs to rest rooms in the Administration Building was postponed, pending further study.

There being no other items of business, the Board adjourned until legally called into session again.



James H. Flanagan, Chairman


Mrs. Rufus W. Morgan, Jr., Secretary