

## College Procedure: 404.18 – Relocation Expenses

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| Policy Reference:       | 404 – Employment Relationship                                   |
| Responsible Department: | Human Resources   |
| Approval Authority:     | Cabinet   |
| Procedure Owner:        | Vice President, Human Resources and Institutional Effectiveness |
| Effective Date:         | 05/20/2019  |

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|----------------------------------|--------------|
| Version Number:                  | 2            |
| Legal Counsel Reviewed (yes/no): | No           |
| Scope:                           | College-wide |

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### Reason for Procedure

The purpose of this procedure is to outline the guidelines regarding relocation-related expenditures to ensure College funds are expended appropriately and provide processes to help identify abuses. This procedure applies to all full-time faculty and Dean/Senior Director level and above, new hires relocating beyond a 120-mile radius of Cedar Rapids. This procedure will describe the documentation needed for reimbursement and outline the approval process.

### The Procedure

- The appropriate Cabinet member, for full-time Faculty or Dean/Senior Director level and above positions, may approve moving expenses of up to \$2,000. Special requests for moving expenses exceeding \$2,000 must be submitted to the President or assigned designee for consideration.
- The Hiring Manager must first request written authorization (ex. - email) from their Cabinet Member to offer applicable moving expenses.
- If approved, the Hiring Manager must provide the Cabinet Member's written authorization to Human Resources.
- The New Hire will use his/her own funds for expenditures and request subsequent reimbursement.
- Relocation related expenditures submitted for reimbursement by the New Hire must have a specified relocation purpose.
- The New Hire must submit appropriate documentation within 30 days of relocation expense occurrence to be eligible for reimbursement.
- Moving expenses are not tax-deductible when moving for work per the Tax Cuts and Jobs Act effective January 1, 2018. Any moving expense reimbursements paid to the employee are treated as taxable income on the New Hire's W2 form. The only exception is for active members of the U.S. military.
- All reimbursements will be added to the employee's taxable income at the end of the year.

- Individual departments may require additional approvals as necessary. **The hiring department will be responsible for the costs associated with the New Hire's reimbursement.**

## Revision Log

*Table 1 Revision Log*

| Version Number | Date Approved | Approved by                                 | Description of Change |
|----------------|---------------|---|-----------------------|
| 1              | 05/20/2019    | Wes Fowler, Vice President, Human Resources | New procedure         |
| 2              | 08/12/2019    | Cabinet                                     | Procedure template    |