Kirkwood
COMMUNITY COLLEGE

College Procedure: 404.18 – Relocation Expenses

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

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. Examples of reimbursable expenses include expenses listed below and moving truck rental. Exceptions to this must be submitted to the President or assigned designee for consideration.
- The Hiring Manager must first contact Human Resources by written request (ex. - email) with approval from their Cabinet Member to offer applicable moving expenses.
- If approved, the Hiring Manager must submit a Part-Time Pay Authorization Form to Payroll, along with receipts for all approved expenses. Reimbursement will be issued in the next pay period.
- 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.**

Mileage

The distance eligible for reimbursement is limited to the distance from the interviewee's primary residence to the interview location. The mileage reimbursement rate is consistent with the Privately Owned Vehicle Mileage Reimbursement Rate of the U.S. General Services Administration.

Meals

Meal expenditures while traveling should be reasonable without incurring undue cost to Kirkwood. The following guidelines should be followed to avoid possible disqualification of expenditures:

- A detailed receipt of items purchased is required, summary total receipts are not acceptable. Detailed receipts are required to ensure purchases are reasonable, allowable and in compliance with state and federal law.
- Tips are reimbursed when appropriate. The amount cannot exceed 20%.
- Alcohol is not a qualified expenditure.

Lodging

Lodging should be safe, reasonable accommodations without incurring undue cost to Kirkwood. The following guidelines should be followed to avoid possible disqualification (nonpayment) of expenditures:

- The Hotel at Kirkwood Center is the preferred site for overnight lodging. When making lodging arrangements with The Hotel, identify the guest as 'lodging at the request of the College' to receive the "employee rate". If The Hotel is unable to fulfill the lodging request, another appropriate and reasonable site will be determined.
- A detailed receipt of lodging expenses is required; summary total receipts are not acceptable. Detailed receipts are required to ensure purchases are reasonable, allowable and in compliance with state and federal law.
- Lodging expenditures are based on actual receipts and should be reasonable in nature. Qualified expenditures are limited to a single room rate (if accompanied by a guest, any incremental cost is not a qualified expenditure). Reasonable accommodations include the consideration of comfort, convenience, business needs and economical value.

- The Cabinet member must approve any lodging expenditures outside of room charges and allowable meal costs.

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
3	09/30/2026	Wes Fowler, Vice President, Human Resources	Approval Process and Procedure. Defining expenses.