Relocation Expenses, 2.30
University Policy

Applies to: Faculty and staff

A unit may provide relocation assistance to eligible faculty and staff.

Purpose of the Policy
To provide processes and procedures for the payment or reimbursement of eligible relocation expenses to eligible faculty and staff.

Definitions
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time equivalency (FTE)</td>
<td>An employee's assigned hours per work week divided by 40, and then multiplied by 100. For example, an employee assigned 30 hours per work week has a 75% FTE (30 divided by 40 equals .75, multiplied by 100 equals 75%).</td>
</tr>
<tr>
<td>Regular position</td>
<td>A position which may be classified or unclassified and may be full- or part-time at any percentage of FTE (up to 100%). Regular classified positions are an employment relationship between the university and the employee that is intended to be ongoing, subject to the needs of the unit and to the employee meeting job performance standards. Regular unclassified positions are typically at will.</td>
</tr>
<tr>
<td>Senior fiscal officer</td>
<td>Individual who is responsible and accountable for all fiscal operations of a unit.</td>
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<tr>
<td>Unit</td>
<td>College or administrative unit.</td>
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</tbody>
</table>

Policy Details
I. General
A. A unit may provide relocation assistance to eligible employees for eligible relocation expenses as described in this policy. The provision of relocation assistance to an eligible employee is at the discretion of the unit.
B. Relocation assistance should be offered to an eligible employee only when such assistance is a significant factor in being able to attract a potential employee to the university or an existing employee to another campus.
C. Any offer to provide relocation assistance must be in accordance with the Relocation Allowance Reimbursement Standards and included in the eligible employee’s offer letter.

II. Eligible Employees
A. The following university employees are eligible to receive relocation assistance:
   1. Newly hired faculty and staff who hold a regular position (see Staff Employment, 4.20 policy) or appointment of at least 75% FTE and are relocating at least 50 miles from their previous residence.
   2. Current faculty and staff who hold a regular position or appointment of at least 75% FTE, transfer from one university campus to another (e.g., Columbus to Wooster), and are relocating at least 50 miles from their previous residence.
   3. Newly hired or current postdoctoral scholars relocating at least 50 miles from their previous residence. Postdoctoral scholars are ineligible for temporary housing assistance.
III. Eligible Relocation Expenses
   A. A unit may only provide relocation assistance to an eligible employee for eligible relocation expenses as described within this section.
   B. No relocation expense reimbursements will be made to employees prior to their hire or transfer date.
   C. Eligible relocation expenses, consistent with the Relocation Allowance Reimbursement Standards, include:
      1. Commercial moving company costs
      2. Charges for packing, crating, mailing, and/or shipping household goods, and other miscellaneous packing supplies
      3. Optional insurance on items such as furniture, clothing, and utensils
      4. Rental truck costs
      5. Cost of in-transit storage for up to 90 consecutive days
      6. Shipment cost for car(s), if not used in the move
      7. Cost of meals at any point in the relocation process associated with house hunting and final trip to destination location, and in accordance with current federal per diem rates for meals and incidental expenses
      8. Travel and lodging costs for the employee and family’s final moving trip from the old primary residence to the new residence, which may include:
         a. Actual gas cost, based upon receipts or current Internal Revenue Service (IRS) rates for personal or rental vehicles as indicated on the Relocation Reimbursement Request Form.
         b. Lodging in transit, based upon the current federal per diem rates for the cities involved
         c. Airfare (coach only)
         d. Rental car (economy only unless unit approval of a larger vehicle is documented in advance of the rental)
         e. Transportation fees (such as tolls, Uber/Lyft, taxi, parking, etc.)
      9. Charges associated with transporting/moving household pets, like hotel fees, shipping fees, etc., from their old residence to their new residence
      10. House hunting expenses (one round trip only, that occurs prior to the final moving trip, and may not exceed five days and four nights) which may include:
          a. Actual gas cost based upon receipts or current IRS rates for personal or rental vehicles as indicated on the Relocation Reimbursement Request Form.
          b. Lodging and meals based upon current federal per diem rates for the city involved
          c. Airfare (coach only)
          d. Rental car (economy only unless unit approval of a larger vehicle is documented in advance of the rental)
          e. Transportation fees (such as tolls, Uber/Lyft, taxi, parking, etc.)
      11. Temporary housing assistance in the amount and for the period stated in the offer letter (excludes food, cable/internet, and utilities)
          a. Temporary housing assistance is not a part of the relocation allowance. See Relocation Allowance Reimbursement Standards.
          b. Temporary housing assistance will begin no earlier than when the employee arrives at their university location or the date of hire/transfer, whichever occurs earlier.
          c. Temporary housing assistance will end:
             i. Six months from the date of hire/transfer into a position other than university president, executive vice president, senior vice president/equivalent position, or when the employee takes occupancy of a permanent residence, whichever occurs earlier.
             ii. Twelve months from the date of hire/transfer into the position of university president, executive vice president, senior vice president/equivalent position, or when the employee takes occupancy of a permanent residence, whichever occurs earlier.
          d. The unit dean/VP, at their discretion, may authorize any unused portion of the temporary housing assistance referenced in the offer letter to be used for other eligible relocation expenses enumerated in Policy Details III.C.1 and 2 of this policy.
IV. Ineligible Relocation Expenses
   A. Expenses not paid or reimbursed by the university under this policy include:
      1. Business trip expenses
      2. Storage costs
      3. Meals and travel costs incurred by laborers
      4. Expenses incurred by persons not considered to be the employee’s dependents for tax purposes
      5. Costs related to immigration, such as passports, visas, etc.
      6. Utility and telephone installation charges
      7. Loss of security deposits
      8. Real estate expenses
      9. Postage costs for realty and mortgage documents
      10. Personal telephone calls, tips, movies, or other entertainment costs
      11. Costs related to extraordinary items requiring special handling (e.g., boats)
      12. Bank fees for cashier’s checks
      13. Expenses for relocating offices and laboratory equipment
      14. Any other expenses not explicitly permitted by this policy

V. Reimbursement Amounts for Relocation Expenses
   A. The unit hiring manager must consult with Talent Acquisition to discuss the proposed reimbursement amounts for relocation expenses, which should be consistent with the Relocation Allowance Reimbursement Standards.

VI. The payment and/or reimbursement of all relocation expenses will be treated as taxable wages in accordance with applicable law, and subject to applicable tax withholdings.

VII. Employee Repayment of Relocation Assistance
   A. If an employee voluntarily leaves university employment for any reason or is involuntarily terminated pursuant to the Corrective Action and Involuntary Termination policy or the Faculty Rule 3335-5-04 process within two years of the employee’s date of hire or transfer, the employee will be required to reimburse the university for relocation assistance received. The amount of the reimbursement will be determined in accordance with the following schedule:
      1. If separation occurs on or prior to the first anniversary of the employee’s date of hire or transfer, the employee must reimburse the university 100% of the relocation assistance provided.
      2. If separation occurs after the first anniversary of the employee’s date of hire or transfer, but prior to the second anniversary of the employee’s date of hire or transfer, the employee must reimburse the university 50% of the relocation assistance provided.
      3. If an employee has different repayment terms in an offer letter, the terms in the offer letter prevail over this Section VII.
   B. Units must notify employees at the time of their separation if they have a repayment obligation under this Section VII.
   C. Any reimbursement due under this Section VII must be remitted to the university within 30 days following the university’s written notification to the former employee of the amount due.
Relocation Expenses, 2.30

University Policy

Applies to: Faculty and staff

PROCEDURE

Issued: 10/01/1973
Revised: 05/17/2024 (minor revision)

I. Relocation Expenses

A. Negotiation
   1. The unit’s hiring manager must consult with Talent Acquisition, as follows, on the appropriate amount of relocation expenses to be offered to candidates during the hiring or transfer process.
   2. If the proposed reimbursement allowance is in accordance with the amounts within the Relocation Allowance Reimbursement Standards, the unit’s hiring manager will discuss the proposed reimbursement allowance with Talent Acquisition. The Talent Acquisition recruiter will follow the steps within the Relocation Job Offer Panel Job Aid.
   3. If the proposed reimbursement allowance exceeds the amounts within the Relocation Allowance Reimbursement Standards:
      a. The unit’s hiring manager must seek approval from the unit dean/VP and provide documentation and rationale to Talent Acquisition for the amount requested.
      b. Talent Acquisition will discuss the proposed allowance with the unit dean/VP or their designee.
         i. Once there is an agreed upon allowance, Talent Acquisition will follow the steps within the Relocation Exception Request Job Aid to enter an Exception Request for the agreed upon allowance, via Workday.

B. Offer letters to candidates who will receive relocation assistance must:
   1. Set forth the maximum relocation assistance for eligible employees, which must align with the Relocation Allowance Reimbursement Standards or with the amount approved within the Exception Request;
   2. Inform the employee that applicable taxes will be withheld for paid or reimbursed relocation expenses;
   3. Inform the employee that, upon termination of employment, the employee may be required to reimburse the university pursuant to Policy Details VII of this policy;
   4. Set forth that the employee must utilize authorized relocation assistance within one year of the start date identified within the offer letter; and
   5. Include a link to this policy.

II. Vendor Information and Direct Billing

A. Vendor information
   1. The Talent Acquisition relocation team will maintain and provide information regarding how an employee receiving relocation assistance should contact vendors (such as movers, realtors, etc.).

B. Direct billing
   1. When direct billing is utilized:
      a. The Talent Acquisition relocation team will verify the amount with Buckeye Buy and submit a copy of the request for direct billing. The Talent Acquisition relocation team will also track the submitted requests for direct billing to ensure they do not exceed the maximum relocation assistance amount and record the amount on the employee’s record for tax purposes.
      b. Supply Management, after receipt of moving expenses information from the commercial carrier, will issue a purchase order for direct payment of the commercial carrier for moving expenses.
      c. The unit’s senior fiscal officer will review the purchase order, and when appropriate, approve payment to the commercial carrier. No payment will be made without approval by the senior fiscal officer.
      d. Talent Acquisition will retain the following employee information for audit purposes:
         i. Employee name
         ii. Employee ID number
         iii. Employee hire date
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III. Temporary Housing
   A. An employee who receives temporary housing as part of their relocation assistance must provide notice to the unit no later than 15 days after the employee takes occupancy of a permanent residence.
   B. Failure to provide notice in accordance with this section may subject the employee to corrective action pursuant to the Corrective Action and Involuntary Termination policy, when applicable. The university may also take action to obtain reimbursement from the employee for all temporary housing assistance the university provided for the period after the employee had taken occupancy of a permanent residence.

IV. Obtaining Reimbursement
   A. To obtain reimbursement, an employee must:
      1. Complete the Relocation Reimbursement Request Form and submit it to the Talent Acquisition relocation team per the steps in the Submitting Relocation Reimbursement Request Job Aid;
      2. Submit itemized receipts to the Talent Acquisition relocation team per the steps in the Submitting Relocation Reimbursement Request Job Aid. Receipts are not required for mileage or meal reimbursement. Online driving directions may be supplied to support mileage claimed; and
      3. Retain copies of all documents for audit purposes.
   B. When an employee submits the documentation required in Procedure IV.A, the Talent Acquisition relocation team will ensure that the employee receives their reimbursement for eligible expenses in accordance with the receipts they have submitted and applicable federal per diem rates.
   C. Applicable employment taxes will be withheld at the current supplemental rate and be reported on the annual Form W-2 in accordance with Payroll Services processes.
   D. The Talent Acquisition relocation team will maintain and provide information regarding the necessary documentation an employee must submit to receive reimbursement.

Responsibilities

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<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
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<tbody>
<tr>
<td>Dean/VP</td>
<td>1. Authorize, as appropriate, any unused portion of temporary housing assistance to be used for other eligible relocation expenses as set forth in the policy.</td>
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<td></td>
<td>2. When proposed relocation allowance request exceeds the Relocation Allowance Reimbursement Standards, authorize amount as appropriate and discuss proposed amount with Talent Acquisition.</td>
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<tr>
<td>Employee</td>
<td>1. When required, repay university for relocation assistance received as set forth in the policy.</td>
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<td></td>
<td>2. If temporary housing is part of relocation assistance, provide notice to unit no later than 15 days after taking occupancy of permanent residence.</td>
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<tr>
<td></td>
<td>3. To obtain reimbursement, complete Relocation Reimbursement Request Form and submit it, with itemized receipts, to Talent Acquisition per the steps in the Submitting Relocation Reimbursement Request Job Aid.</td>
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<td></td>
<td>4. Retain copies of all reimbursement documents for audit purposes.</td>
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<tr>
<td>Hiring manager</td>
<td>1. Consult Relocation Allowance Reimbursement Standards and Talent Acquisition on appropriate amounts of relocation expenses as set forth in the policy.</td>
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<td></td>
<td>2. If the proposed reimbursement allowance exceeds the amounts within the Relocation Allowance Reimbursement Standards, seek approval from unit dean/VP and provide documentation and rationale Talent Acquisition for amount requested.</td>
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<tr>
<td>Senior fiscal officer</td>
<td>Review purchase orders and, when appropriate, approve payments to commercial carriers for moving expenses when direct billing is utilized.</td>
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<tr>
<td>Supply Management</td>
<td>After receipt of moving expenses information from the commercial carrier, issue purchase orders for direct payment of commercial carriers for moving expenses when direct billing is utilized.</td>
</tr>
<tr>
<td>Talent Acquisition</td>
<td>1. Consult with unit's hiring manager on appropriate amount of relocation expenses to be offered to candidates during the hiring or transfer process.</td>
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<td></td>
<td>2. Discuss proposed reimbursement allowance with unit's hiring manager.</td>
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<tr>
<td></td>
<td>3. If the proposed reimbursement allowance exceeds the amounts within the Relocation Allowance Reimbursement Standards, discuss proposed allowance with unit dean/VP or their designee.</td>
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<td>4. Follow steps within Relocation Exception Request Job Aid to enter an Exception, as appropriate.</td>
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<tr>
<td></td>
<td>5. Retain employee information for audit purposes as set forth in the policy.</td>
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| Talent Acquisition relocation team | 1. Maintain and provide information regarding how employees receiving relocation assistance should contact vendors (such as movers, realtors, etc.).  
2. When direct billing is utilized, verify amount with Buckeye Buy and submit a copy of request for direct billing.  
3. Track submitted requests for direct billing to ensure they do not exceed maximum relocation assistance amount and record amount on employee's record for tax purposes.  
4. Ensure that the employee receives their reimbursement for eligible expenses in accordance with receipts and applicable federal per diem rates.  
5. Maintain and provide information regarding necessary documentation an employee must submit to receive reimbursement. |
| Talent Acquisition recruiter | Follow steps within Relocation Job Offer Panel Job Aid, as appropriate. |
| Unit | 1. May provide eligible employees eligible relocation expenses at its discretion.  
2. Notify employees at time of separation if they have a repayment obligation. |

Resources

Forms
Relocation Reimbursement Request Form, hr.osu.edu/wp-content/uploads/form-relocation-reimbursement-request.pdf

Governance Documents
Corrective Action and Involuntary Termination 8.15 policy, hr.osu.edu/policy/policy815.pdf  
Faculty Rule 3335-5-04, trustees.osu.edu/bylaws-and-rules/3335-5  
U.S. General Services Administration (GSA), gsa.gov/travel/plan-book/per-diem-rates

Additional Guidance
Relocation Direct Bill Process, admin.resources.osu.edu/workday/workday-for-core-users-human-resources  
Relocation Exception Request Job Aid, admin.resources.osu.edu/workday/workday-for-core-users-human-resources  
Relocation Job Aid, Relocation in Offer Panel, admin.resources.osu.edu/workday/workday-for-core-users-human-resources  
Staff Employment 4.20 policy, hr.osu.edu/wp-content/uploads/policy420.pdf  
Submitting Relocation Reimbursement Request Job Aid, admin.resources.osu.edu/workday/workday-for-core-users-human-resources/submitting-relocation-reimbursement-request

Contacts

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>E-mail/URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy questions</td>
<td>Office of Human Resources</td>
<td>614-247-9776</td>
<td><a href="mailto:relocation@osu.edu">relocation@osu.edu</a></td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Office of Human Resources</td>
<td>614-247-9776</td>
<td><a href="mailto:relocation@osu.edu">relocation@osu.edu</a></td>
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History

Issued: 10/01/1973  
Revised: 09/01/1986  
Revised: 05/29/1996 Renamed to Relocation Expenses  
Edited: 10/31/1997  
Revised: 01/22/2001  
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Edited: 01/06/2003  
Edited: 04/14/2004  
Edited: 03/08/2006
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Edited: 01/01/2009
Revised: 05/01/2013
Interim Revised: 02/15/2018
Revised: 02/01/2022  Reflects revision approved by President’s Cabinet and subsequent minor revision to align with current Talent Acquisition and Payroll Services processes
Revised: 02/18/2022  Minor revision clarifying eligibility of postdoctoral scholars for relocation expenses
Edited: 08/01/2022
Edited: 10/21/2022
Revised: 12/18/2023  Minor revision
Edited: 02/15/2024
Revised: 05/17/2024  Minor revision