The Ohio State University – University Policies

Relocation Expenses, 2.30

University Policy

Applies to: Faculty and staff

Responsible Office

Office of Human Resources

POLICY

Issued: 10/01/1973
Revised: 02/18/2022 (minor revision)
Edited: 08/01/2022

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>
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<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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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:
      1. In accordance with the Relocation Allowance Reimbursement Standards, or the final relocation allowance amount set forth on the Relocation Allowance Initiation Request; and
      2. 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 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.
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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, in accordance with current federal per diem rates for meals and incidental expenses
      8. Travel and lodging costs for one trip (employee and family) 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 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. Household pet shipping charges
      10. House hunting expenses (one trip only, not to exceed five days) which may include:
         a. Actual gas cost based upon receipts or current IRS rates for personal or rental vehicles as indicated on the Relocation 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 will begin no earlier than when the employee arrives at their university location or the date of hire/transfer, whichever occurs earlier.
         b. 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.
            c. 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
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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.

PROCEDURE

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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 does not exceed the amounts within the Relocation Allowance Reimbursement Standards:
a. The unit’s hiring manager must:
   i. Complete the Relocation Allowance Initiation Request and submit it to Talent Acquisition;
   ii. Discuss the proposed reimbursement allowance with Talent Acquisition. The proposed allowance must align with the Relocation Allowance Reimbursement Standards, which set forth the maximum relocation assistance available to eligible employees; and
   iii. After such discussion, sign the Relocation Allowance Initiation Request to acknowledge consultation with Talent Acquisition and the agreed-upon relocation allowance reimbursement that will be provided to the eligible employee.
b. Talent Acquisition will also sign the Relocation Allowance Initiation Request to acknowledge the consultation and agreed-upon relocation allowance reimbursement.

2. If the proposed reimbursement allowance exceeds the amounts within the Relocation Allowance Initiation Reimbursement Standards:
   a. The unit’s hiring manager must submit the Relocation Allowance Initiation Request to the dean/VP for review.
   b. The unit dean/VP must provide a rationale for the proposed amount on the Relocation Allowance Initiation Request, sign the request, and submit it to Talent Acquisition.
   c. Talent Acquisition will discuss the proposed allowance with the unit dean/VP or their designee.
   d. The unit dean/VP will then sign the Relocation Allowance Initiation Request to acknowledge consultation with Talent Acquisition and approve the agreed-upon relocation allowance reimbursement that will be provided to the eligible employee.
   e. Talent Acquisition will also sign the Relocation Allowance Initiation Request to acknowledge the consultation and agreed-upon relocation allowance reimbursement.

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 by the dean/VP on the Relocation Allowance Initiation Request;
   2. Inform the employee that applicable taxes will be withheld for paid or reimbursed relocation expenses under this policy;
   3. Set forth that the employee must utilize authorized relocation assistance within one year of the start date identified within the offer letter; and
   4. Include a link to this policy.

II. Vendor Information and Direct Billing
   A. Vendor information
      1. Talent Acquisition 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. Talent Acquisition will verify the amount with Buckeye Buy and submit a copy of the request for direct billing. Talent Acquisition 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 Request Form and submit it to Talent Acquisition;
   2. Submit itemized receipts to Talent Acquisition. 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, Talent Acquisition 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. Talent Acquisition will maintain and provide information regarding the necessary documentation an employee must submit to receive reimbursement.

Responsibilities

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<th>Position or Office</th>
<th>Responsibilities</th>
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| Dean/VP            | 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.  
2. When proposed relocation reimbursement allowance request exceeds the Relocation Allowance Reimbursement Standards, provide rationale on Relocation Allowance Initiation Request, sign the request, and submit to Talent Acquisition.  
3. Discuss proposed amount with Talent Acquisition.  
4. After consultation with Talent Acquisition, sign Relocation Allowance Initiation Request to acknowledge the agreed-upon relocation reimbursement allowance amount. |
| Employee           | 1. Complete Relocation Request Form and submit to Talent Acquisition.  
2. If temporary housing is part of relocation assistance, provide notice to unit no later than 15 days after taking occupancy of permanent residence.  
3. Retain copies of all documents for audit purposes.  
4. When required, repay university for relocation assistance received as set forth in the policy. |
| Hiring manager     | 1. Complete and submit Relocation Reimbursement Allowance Request as outlined in the policy.  
2. Discuss proposed amount with Talent Acquisition.  
3. Review and sign Relocation Reimbursement Allowance Request to acknowledge consultation with Talent Acquisition and agreed-upon relocation reimbursement allowance amount.  
4. Submit reimbursement allowance requests that exceed the amounts set forth in the Relocation Allowance Reimbursement Standards to the dean/VP for review. |
| Senior fiscal officer | Review purchase orders and, when appropriate, approve payments to commercial carriers for moving expenses. |
| Supply Management  | Issue purchase orders for direct payment of commercial carriers for moving expenses. |
| Talent Acquisition | 1. Consult with unit hiring managers on proposed relocation reimbursement allowances as outlined in the policy.  
2. Review and sign Relocation Allowance Initiation Requests to acknowledge consultation and agreed-upon relocation reimbursement allowance amounts.
3. Maintain and provide information regarding how employees receiving relocation assistance should contact vendors (such as movers, realtors, etc.).
4. Verify direct billing amounts Buckeye Buy and submit requests as set forth in the policy. |
Position or Office | Responsibilities
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5. | Track 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.
6. | Retain employee information for audit purposes.
7. | Maintain and provide information regarding necessary documentation employees must submit to receive reimbursement.
8. | Ensure that employee receives their reimbursement for eligible expenses in accordance with receipts and applicable federal per diem rates.

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 Allowance Interim Request, hr.osu.edu/wp-content/uploads/relocation-request-form.pdf
- Relocation Request Form, busfin.osu.edu/sites/default/files/relocreq.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

Contacts

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<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>E-mail/URL</th>
</tr>
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<tbody>
<tr>
<td>Policy questions</td>
<td>HR Connection</td>
<td>614-247-myHR (6947)</td>
<td><a href="mailto:HRConnection@osu.edu">HRConnection@osu.edu</a></td>
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<tr>
<td>Reimbursement</td>
<td>HR Connection</td>
<td>614-247-myHR (6947)</td>
<td><a href="mailto:HRConnection@osu.edu">HRConnection@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
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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
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