

# Moving Expenses Reimbursement Policy

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Updated March 2013, December 2016, Jun 2017, January 2020

The University recognizes that reimbursement for some of the costs incurred by new employees relocating to the Greater Cincinnati area may be an important consideration in the recruitment process. Thus, the President and administrative officers (Provost, Chief Financial Officer, Dean of Students, Vice President for Information, Technology, and Strategic Planning, and Vice President for Institutional Advancement) have the authority to authorize the payment for moving expenses up to a maximum amount determined by classification of employment and individual circumstances.

The University maintains a non-accountable plan for moving expenses. Amounts paid under a non-accountable plan are considered income to the employee and must be included in their gross wages with appropriate tax withholdings (i.e., federal and state income tax reporting and payroll tax withholding). The authorized moving expense benefit will be included in the employee's first paycheck after their 90<sup>th</sup> day of employment. The administrative officer is responsible for providing written approval and documentation of the amount to the payroll office upon employment acceptance.

Under the non-accountable plan, employees are not required and should not provide an accounting record of their moving expenses to the University. Instead moving expenses may be used as adjustments to gross income on the employee's tax return as permitted under tax law. Individuals receiving the benefit of relocation and moving expenses should consult a tax professional with personal tax questions.

Administrative officers and division deans may receive a maximum of \$3,500 as determined by the hiring administrative officer. Faculty (including department chairpersons) and administrative staff may receive a maximum of \$2,000 as determined by the hiring administrative officer. No moving expense benefit will be provided for new employees already living within 75 miles of the University.

The hiring officer is responsible for informing the candidate/new employee of the benefit, as well as relaying this information to the Office of Human Resources. The exact amount of the payment, under our non-accountable plan, should be established as part of the appointment letter/contract in accordance with this policy.