Policy Approval/Review Form

This form is used for the approval, amendment, removal or review of a Gordon State College policy. Once authorized with the President's Signature, the policy will be posted to the Gordon State Website. This approval form will be filed in the Office of the President with Cabinet minutes noting approval.

Policy Title *	Relocation Policy
Department	Office of Human Resources
Policy Editor	Madelyn Brown
Request Type	New ☐ Amended ☑ Removed ☐ Reviewed ☐

OBJECTIVE (Briefly state your purpose.)

Update policy to reflect IRS tax code changes.

RESOURCES AND CONSULTATION (Briefly describe the resources (i.e. website, link) used in developing, amending, removing, or reviewing the policy. Include names of other individuals who assisted with this change.)

https://www.usg.edu/hr/assets/hr/hrap_manual/HRAP_Relocation_Expenses_Employment.pdf
https://www.irs.gov/newsroom/employer-update

COMMUNICATION PLAN (Identify how information about how the policy will be communicated to the college as well as training plans if applicable.)

Updated policy will be published on website.

Authorizations

Dean or Supervisor Signature and Date:______________________________

Cabinet Sponsor (VP) Signature and Date: Madelyn Brown Digitally signed by Madelyn Brown Date: 2021.06.11 15:18:08 -04'00'

President Signature and Date: Kirk A. Nooks Digitally signed by Kirk A. Nooks Date: 2021.06.17 08:38:46 -04'00'

***Policy Template must be submitted with this form.**

POLICY TEMPLATE
(Use Arial Font size 10 for everything below)

Policy Name:	**Gordon State College Relocation Policy**				
Section #:		**Section Title:**			
Responsible Cabinet Member:	Madelyn Brown	**Proposed:**		**Adopted:**	
Responsible Office:	Human Resources	**Reviewed:**		**Revised:**	June 2021
Contact:	Amy Anderson	**Approved:**		**Webpage:**	

1. **Policy Statement**

   Gordon State College is dedicated to attracting top quality faculty and staff. In doing so, it may be necessary to provide relocation assistance to the most qualified candidate. The College may pay employee's relocation and related expenses provided funds are available in the operating budget and proper approvals have been obtained. This policy applies to new employees who are required to relocate to Barnesville or surrounding communities from their residence in other geographical areas.

   Funds for relocation expenses should be available in the hiring manager's departmental budget. If sufficient funds are not available, a request for additional funds should be submitted to the Chief Business Officer as a budget amendment request. Funding will be contingent upon the current budget availability of the institution as a whole.

2. **Reason for Policy**

   This policy is designed to set forth a guideline for the payment of relocation and moving expenses of staff, faculty and their families.

3. **Who Should Read this Policy**

   Candidates for employment.

4. **Resources**

   https://www.usg.edu/hr/assets/hr/hrap_manual/HRAP_Relocation_Expenses_Employment.pdf
   https://www.irs.gov/newsroom/employer-update

5. **Definitions**

Administrative level positions: positions at a level of director, dean, department chair, and vice president.

6. **The Policy (or "See Attached")**

Relocation expenses and payment options should be negotiated with the new employee during the hiring process. The letter of offer must define the maximum amount. It is important to inform the new employee that as part of the 2017 Tax Cuts and Jobs Act, relocation expenses are no longer excluded from income. Therefore, reimbursement to or payment on behalf of an employee for relocation expenses is a taxable benefit and subject to applicable tax withholdings. The letter of offer should include this information. The new employee must sign a relocation expenses agreement.

To be eligible to receive moving and relocation expense reimbursement, the position to be filled must either be a full-time faculty line or an administrative level position. Moving and relocation expenses must not exceed one-twelfth of the new employee's annual salary or one-ninth of the new employee's academic year salary rate. Any exceptions to position eligibility or the amount to be provided requires approval from the Vice President of the division and the Chief Business Officer, in consultation with the Director of Human Resources. IRS guidelines should be reviewed at the time of any incurrence of relocation expenses to determine applicable guidelines.

Relocation Expense Request Form & Agreement

Instructions: This form must be submitted with original receipts for allowable expenses within 60 days after expenses incurred and within 12 months following hire date. Relocation expense reimbursement is to be negotiated during the hiring process for positions of Director, Academic Head, Dean, and Vice President and included in the signed offer letter up to $3,000. Amounts over $3,000 require special approval by the President. Reimbursements must be funded from the operating budget of the departmental office responsible for the hiring of the employee.

Employee Name: ____

Position: ____

Total Amount Requested: ____

Attach List of Itemized Expenses

- Do not submit expenses greater than reimbursement amount on offer letter.
- Include three columns with date of expense, amount of expense, and purpose of expense.

Expenses not eligible for reimbursement:

- Storage (excluding thirty (30) days in-transit)
- Meals and travel costs incurred by laborers
- Expenses incurred by persons not considered to be dependents
- Costs related to immigration
- Utility installation charges
- Loss of security deposits
- Real estate expenses
- Postage, tips, movies, or entertainment
- Bank fee for cashier's check
- Extraordinary items requiring special handling (e.g. boat, piano)

By signing below, I acknowledge and agree to the following:

- The distance between my new work location and my former residence is 50 miles greater than the distance between my old work location and my former residence. My commuting distance has increased by at least 50 miles one way.
- I will not voluntarily resign from employment for at least one year from my hire date.
- In accordance with the 2017 Tax Cuts and Job Acts, relocation expenses are no longer excluded from income; therefore, all reimbursement payments I receive are subject to applicable tax withholdings.

- I am responsible for my personal tax withholdings on any reimbursement received and will review IRS tax code and guidelines for the current tax year.
- I will complete the Taxable Income Request form and submit with my receipts and a spreadsheet listing all expenses requested to Human Resources within 60 days after expenses incurred and within 12 months following my hire date.

____

Employee Signature Date

Taxable Income Request

GORDON

To be completed by requestor

Category: (●) Travel ( ) Clothing ( ) Education ( ) Other:______________________

Employee Name: ____

Department: ____

Date of Transaction: ____

Amount: ____

Item(s): Reimbursement of relocation expenses

Submitted by: ____

Employee Acknowledgment

I acknowledge that I have received the items above and fully understand that the value of these items will be added to my taxable income.

Employee Signature: ____

Payroll Use Only

Payroll Run ID: ________________________ **Earnings Code**: ________________________

Payroll Signature: ____