

POLICY MANUAL

GENERAL

Number 3010

Subject: Relocation Assistance

Covered Employees: Faculty and Exempt Employees

Date of Origin: January 24, 1997

Date of Revision(s): May 23, 2008, March 4, 2016, June 22, 2018

Effective Date: June 22, 2018

Previous USU Policy #: 335: Relocation Assistance

3010.1 POLICY

The payment or reimbursement of moving expenses may be offered to prospective employees when the hiring department believes such an offer is a critical factor in securing a highly qualified applicant for a faculty or administrative position. In determining the appropriate payment amount, the department should consider factors such as unusual qualifications and/or needs of the applicant, competitiveness of the applicable job market, budget available, and estimated relocation costs.

The hiring department head will negotiate with the new employee and determine an agreeable relocation plan in writing prior to the time the move takes place. The hiring department is responsible for covering the agreed-upon cost of relocation assistance.

3010.2 PAYMENT OR REIMBURSEMENT TO THE NEW EMPLOYEE OR DIRECT PAYMENT TO COMPANIES

Under the new tax law, effective January 1, 2018, all payments for moving expenses are taxable to the employee, whether paid directly to companies or as a reimbursement to the employee. These payments will be taxed through the payroll system and included as taxable income on the employee's W-2 tax form.