

Roger Williams University and Roger Williams University School of Law

Relocation Benefits Policy

I. Purpose:

To identify the procedure and approval process for offering eligible candidates relocation expense reimbursement. This will enable hiring managers and search committees to follow the University's strategic plan in continuing to pursue full-time faculty and administrative professional staff nationally and internationally.

II. Eligibility:

Newly hired full-time faculty and administrative professional staff (Director level and above) are eligible for relocation benefits for a single move from the old residence to the new residence if the eligible employee lives outside the State of Rhode Island and lives more than 50 miles from the eligible employee's assigned campus (Bristol or Providence). Visiting and temporary employees are not eligible for relocation benefits.

Eligible Expenses (for the single one-way move):

- Shipment of household goods
- Airfare (coach only) for employee and the employee's immediate family
- Gas (The IRS standard mileage rate for using your vehicle to move from an old residence to a new residence) *Please refer to guideline #7*
- Tolls
- In-transit lodging

All reasonably incurred expenses listed above, as determined by the University and supported by satisfactory documentary proof by the new employee, will be reimbursed to the new employee by submitting the Relocation Reimbursement Form (www.rwu.edu/go/relocation-form) along with receipts and mileage verification to Human Resources.

Non-Eligible Expenses:

- Meals
- Storage of household goods
- Car rentals
- Vehicle relocation
- Temporary housing
- Expenses incurred by persons who are not the employee or a household member
- Personal telephone calls
- Entertainment
- Expedited services unless requested by the University
- Moving of extraordinary items requiring special handling (e.g. boats)
- Additional insurance coverage over and above that carried by commercial movers
- Extra stops at any location other than the origin, destination, and office
- Costs related to finding and buying a residence or rental property, or finding or living in temporary quarters, are not reimbursable. This includes but is not limited to house hunting costs, realtor costs, down payments, hotel, and rental costs.
- No reimbursement shall be provided for household goods and personal effects in excess of 12,000 pounds.

NOTE: Costs beyond those covered under this policy are the responsibility of the newly hired employee.

III. Guidelines for newly hired full-time faculty and administrative professional staff:

1. Only newly hired employees (full-time faculty and administrative professional staff) are eligible for relocation expense reimbursement pursuant to this policy.
2. The relocation distance must be more than 50 miles and the employee must move into an area within 50 miles of the University to receive relocation benefits.
3. The relocation must be completed within one (1) year of the date of hire.
4. The maximum reimbursement shall not exceed \$7,500. The Divisional Vice President must approve, in writing, any offer of reimbursement costs exceeding this amount.
5. As a condition of reimbursement pursuant to this policy, a relocated newly hired employee agrees that if the employee voluntarily resigns employment within twelve (12) months of the move, the employee must reimburse Roger Williams University one half (½) of the total amount of its incurred relocation expense.
6. The University considers 12,000 pounds the maximum allowable weight for the movement of household goods and personal effects. Any additional weight over 12,000 pounds will not be eligible for reimbursement.
7. If the employee uses a personal vehicle to transport the employee's family to the new location, mileage may be reimbursed at the moving mileage rate as determined by the Internal Revenue Service (IRS) and for the shortest highway route between the two places of residence. Payment shall be made at such rate for one vehicle regardless of the number owned or driven for a one-way trip. Lodging may be reimbursed if the lodging occurs within the vicinity of the shortest highway route.
8. Relocation costs shall be reimbursed only upon initial appointment. RWU shall not reimburse the relocation costs of an individual moving as a result of termination/separation of employment from RWU.
9. Relocation costs will be reimbursed only after the expense has been incurred and the employee has commenced work at RWU.

Effective January 1, 2018 as part of the new federal tax law changes, all reimbursements for moving expenses must be reported as taxable income on the employee's W-2 form. In order to comply with these new changes, the relocation reimbursement must be paid from the same funding source where the appointment occurs (i.e., the employer). Moving expenses are subject to federal withholding but not local withholding.

The Internal Revenue Service provides guidance related to moving expenses. Please refer to IRS Form 3903, Moving Expenses for specific questions about deductible and nondeductible moving expenses. (<https://www.irs.gov/pub/irs-pdf/i3903.pdf>)

Approved and Adopted July 1, 2018 by President Donald J. Farish, PhD., J.D.

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