



Ohio Administrative Code Rule 3337-41-111 Relocation expenses.

Effective: July 1, 2022

(A) Overview

This policy provides for consistent compensation to employees, with the exception of those covered under a collective bargaining agreement for certain relocation expenses related to their relocation to Ohio for employment at Ohio university.

(1) Eligibility

Benefits eligible faculty and staff with appointment types as noted:

- (a) Regular appointments with FTE level of 0.75 or greater (as defined in policy 40.106).
- (b) Term appointments with a duration of one year or greater and with FTE level of 0.75 or greater (as defined in policy 40.106).
- (c) "Group I," "Group II," "Group IV," and "Clinical" faculty (as defined by the "Faculty Handbook").

(2) Summary

Ohio university provides relocation assistance to facilitate the movement of eligible faculty and staff. This program helps Ohio university to remain competitive in the recruitment process in attracting a pool of talent to meet its needs.

This policy is designed to guide employees through the process of requesting relocation funds allowing them to complete their move to Ohio university with minimum difficulty.

Ohio university may provide funds to assist new employees with relocation expenses. Hiring



departments are responsible for determining the need for, applicability of, and the amount of relocation compensation, up to the maximum amounts provided in this policy. In the event that both the relocating employee and partner are employed by Ohio university, only one benefit up to the maximum provided under this policy will be provided to relocate the household. Any exception that exceeds the amounts specified in this policy must be approved by the president or provost. The relocation benefits shall be specifically stated in the offer of employment. University human resources ("UHR") is charged with the responsibility to act as a liaison between the hiring department and the employee. The hiring department will notify UHR immediately following the offer to authorize UHR to issue relocation funds via provision of a hiring proposal for staff or offer letter for faculty.

(B) Policy guidelines

Relocation assistance provided by this policy will be taxable to the recipient.

Detailed descriptions of the processes used to implement this policy will be maintained online, linked through <https://www.ohio.edu/hr/benefits/relocation>.

(C) Method for payment of relocation expenses

(1) General procedure

A one-time payment in the amount of the relocation benefits will be made to the employee and included with their first regular paycheck. All applicable taxes will be withheld from the payment. The entire payment will be reported as taxable wages on the annual "Form W-2." It is the employees responsibility to retain documentation of expenses for tax purposes, if applicable. The employee is encouraged to consult a tax professional for further advice.

(2) Payments prior to start date

In certain circumstances and at the departments request, an employee may receive their relocation benefit as a one-time lump sum payment up to ninety days prior to the employees official start date. This payment will be made directly to the employee and will come from accounts payable for the full



amount. All applicable taxes will be withheld from one of the employee's first paychecks. If the amount of tax due exceeds the employees take-home pay, the additional tax due will be divided evenly and spread over two or more pays as needed, however, the taxation of the payment cannot cross over calendar years. The entire payment will be reported as taxable wages on the annual "Form W-2." No payment will be issued more than ninety days prior to the scheduled first day of employment as specified in the new employees offer letter.

(D) General instructions

The amount of relocation provided cannot exceed eighteen thousand dollars. The amount of relocation being provided should be discussed and disclosed to the new employee during the hiring process and the amount should be specified in the offer letter.

Temporary housing

(1) For information about university-owned housing, the employee should be directed to policy 03.007. All inquiries may be made by calling the residential housing office. Use of university accommodations is not without cost. An employee in transition is expected to pay for their accommodations, for all services rendered.

(2) For information about non-university-owned housing, the employee should be directed to the "where to stay" choices on the "Athens County Convention and Visitors Bureau" web site.

(E) Exceptions

Policy 01.003 applies to this policy, except that:

(1) Only the president or provost may approve exceptions to this policy that involve payments for services or benefits not covered above; that involve payments in amounts exceeding the maximum amounts specified in this policy; or that involve reducing the amount of repayment called for by part (C) of this policy.

(2) All exceptions involving maximum amounts must be made before the employee accepts the offer



of employment. There are to be no ex post facto exceptions to this policy.

(F) Relocation expense repayment

The employee must sign and submit the "Relocation Expense Repayment Agreement" in order to receive reimbursement of relocation expenses. The "Relocation Expense Repayment Agreement" is incorporated by reference as part of this policy.

The agreement shall be in effect for two years or until the end of the appointment, whichever comes first. If, during the agreement, the employee is terminated for cause or chooses to terminate their employment with Ohio university, then repayment of funds to Ohio university by the employee shall be based on the number of calendar days employed (i.e., number of continuous days on employed status, not number of days physically present for work. For example, a faculty member with an academic year appointment whose work typically begins on August 15, 2016 and ends on May 15, 2017 is treated as being employed throughout the summer break period provided they resume their academic appointment), according to the following chart:

Days employed	Repayment
0-365	100%
366-485	75%
486-605	50%
606-730	25%

If it is found that the employee obtained employment fraudulently (e.g., under falsified credentials), then repayment will be for one hundred percent of relocation costs previously paid by the university, regardless of the number of days employed.

At the university's discretion, the repayment may be paid, in whole or in part, by deduction from amounts otherwise owed by the university to the employee (e.g., final pay). If UHR is unable to withhold from an expected future payout or regularly scheduled pay UHR, will submit a billing request to the bursars office for collection, enforceable by the attorney generals office. See the "Relocation Expense Repayment Agreement" text for complete details. The agreement should be completed and returned with the employee's acceptance letter.