

Policy: 5.63

Relocation Assistance

Reference: Employee Category (5.51)

Purpose

To provide guidelines for allowable relocation expenses consistent with sound business practices and budgetary limitations.

Policy Statement

KCKCC may provide relocation assistance to eligible employees for eligible relocation experiences as described in this policy. Relocation assistance will only be offered to eligible employees.

All relocation requests must be approved by the President's Cabinet member that oversees the division and the President prior to the actual relocation or commitment to the new employee.

Eligible Employees

To attract the best qualified employees, newly hired administrators, typically from the dean/director level and up, who hold a full-time position or appointment and are relocating at least 50 miles from their previous residence. In extenuating circumstances, a member of the President's Cabinet may petition the President to provide relocation assistance to new employees in positions not defined above.

Reimbursement Amounts for Relocation Expenses

KCKCC will reimburse for eligible relocations expensed in accordance with the Relocation Reimbursement Standards.

Eligible Relocation Expenses

KCKCC will provide relocation assistance to an eligible employee for relocation expenses as described within this section.

Eligible relocation expenses include:

- 1) Commercial moving company costs
- 2) Charges for packing, crating, mailing, and/or shipping household goods, and other miscellaneous packing supplies
- 3) Rental truck costs
- 4) Cost of in-transit storage for up to 90 consecutive days
- 5) Shipment cost for vehicle(s), if not used in the move
- 6) Cost of meals for eligible employees and their dependents during travel in the relocation process, in accordance with current federal per diem rates for meals and incidental expenses
- 7) Travel and lodging costs from the old primary residence to the new residence, which may include:

- a. Actual gas cost, based upon receipts or current Internal Revenue Service (IRS) rates for personal or rental vehicles as indicated on the Relocation Request Form
 - b. Lodging in transit, based upon the current federal per diem rates for the cities involved
 - c. Airfare (coach only)
 - d. Rental car (economy only unless President Cabinet member or College President approval of a larger vehicle is documented in advance of the rental)
 - e. Transportation fees (such as tolls, Uber/Lyft, taxi, parking, etc.)
- 8) Household pet shipping charges
- 9) House hunting expenses (one trip only, not to exceed five days) which may include:
- a. Actual gas cost based upon receipts or current IRS rates for personal or rental vehicles
 - b. Lodging and meals based upon current federal per diem rates for the city involved
 - c. Airfare (coach only)
 - d. Rental car
 - e. Transportation fees (such as tolls, Uber/Lyft, taxi, parking, etc.)
 - f. Temporary housing assistance (will begin no earlier than when the employee arrives at KCKCC.)

Ineligible Expenses

Expenses not paid or reimbursed by KCKCC include (this is not an all-inclusive list):

- 1) Business trip expenses
- 2) Commuting expenses while living in temporary housing
- 3) Meals and travel costs incurred by laborers
- 4) Expenses incurred by persons not considered to be the employee's dependents for tax purposes
- 5) Costs related to immigration, such as passports, visas, etc.
- 6) Utility and telephone installation charges
- 7) Loss of security deposits

Taxation

The payment and/or reimbursement of all relocation expenses will be treated as taxable wages in accordance with applicable law, and subject to applicable tax withholdings.

Employee Repayment of Relocation Expenses

If an employee voluntarily leaves KCKCC employment for any reason or is involuntarily terminated within 18 months of the employee's hire date, the employee will be required to reimburse KCKCC for relocation assistance received.

Note: This section will not be included in the policy in the event maximum amounts need to be changed in the future. This document will be housed in the Human Resources Department.

Board Approved: 10/18/2022