



Ouachita Baptist University Relocation Expense Reimbursement Policy

BACKGROUND

The 2017 Tax Cuts and Jobs Act (TCJA) suspended the exclusion from income for moving expenses reimbursed or paid by an employer for most employees starting in 2018, making these amounts taxable to the recipient (IRB-2018-190.)

POLICY

It is the policy of Ouachita Baptist University to assist with relocation expenses for new employees according to the schedule below; however, such assistance will be included as taxable wages for the employee. A [reimbursement request form](#) must be submitted.

Relocation expense reimbursement is not guaranteed; rather it is paid at the discretion of the hiring dean or vice president. All reimbursement amounts within the ranges shown below are to be negotiated by the hiring dean or Chief Financial Officer for faculty members and the appropriate vice president for administrative/staff appointments. Any exceptions must be approved in advance by the President. The appropriate vice president must provide funds to supplement the Moving Expense budget for any approved exceptions exceeding the limits below.

Related to the Start of Work: The move must occur within 12 months of the first day the employee reported to work.

Local Moves: No moving allowance will be granted for moves within a 60-mile radius of Arkadelphia.

Full-time faculty and contract administrative/staff positions:

Assistance of \$2,000 plus \$1 per mile will be paid upon completion of the reimbursement request form. Mileage is calculated based on the distance from your previous address to your new address and is limited to a maximum of \$4,000.

One-year faculty appointments:

One-year faculty appointments are limited to a maximum of \$1,500.