

Policy Number	BUS-006
Effective Date	November 7, 2023
Responsible Office/Person	Human Resources
Related Policies	None
Additional History	Supersedes BUS006: Faculty/Administrator Apartment Rental Policy

Policy on Faculty and Administrator Use of On-Campus Housing

- I. *Policy Statement:* Subject to availability and subject to the terms and conditions stated below, this policy was created primarily to assist new faculty and administrators as they transition to employment at the University. It is the policy of the University to provide, when possible, short-term transitional or other on-campus housing to faculty and administrators, as determined by the Vice Chancellor for Human Resources. Campus housing assignments are, with rare exceptions, allocated to authorized new faculty and administrators for a period of up to six months.
- II. *Purpose*: The purpose of this policy is to establish the terms and conditions by which a faculty or administrator may use on-campus housing, and to describe the procedures for assigning and recordkeeping associated with such housing.

Definitions:

<u>Required to Live on Campus as a Condition of Employment</u>. Housing that is provided pursuant to this Policy for a faculty or staff member who is required to live on campus as a condition of their employment. Housing is provided at no cost to the employee, typically co-terminus with employment and is not considered as taxable imputed income. Faculty and staff with positions that fall into this category will be explicitly notified in their appointment letter. Positions that fall into this category are as follows:

<u>Faculty- or Artist-in-Residence</u>. Housing that is provided pursuant to this Policy to a faculty member or artist-in-residence as a condition of their employment (a Faculty- or Artist-in-Residence is required to live on campus). Housing is provided at no cost to the employee, typically co-terminus with employment and is not considered as taxable imputed income.

<u>Resident Director/Area Coordinator</u>. Housing that is provided pursuant to this policy to a Resident Director/Area Coordinator as a condition of their employment (a Resident Director is required to live on campus). Housing is provided at no cost to the employee, typically co-terminus with employment and is not considered as taxable imputed income.

<u>Other Positions Not Listed Above.</u> Housing that is provided pursuant to this policy for positions not identified above (e.g. Associate Vice Chancellor for Student Affairs/Dean of Student Belonging) that the University deems necessary to live on campus to best serve students or meet the University's needs. Housing

is provided at no cost to the employee, typically co-terminus with employment and is not considered as taxable imputed income.

Long-term Housing for Hybrid Remote Employees. Housing that is provided pursuant to this Policy for administrative or professional staff (e.g. IT) who need housing on campus just part of the time (person retains their primary home). This type of housing is paid by the employee and the rental payment is prorated as indicated in the lease agreement along with other details of the arrangement such as personal belongings

<u>Short-term Housing</u>: Housing that is provided pursuant to this Policy for short-term appointments or consultants who need housing on campus on a short-term basis where it may not be practical to get a long- term rental agreement in the nearby community. This type of housing is generally paid by the employee. The duration may vary but generally is not to exceed (12) months and is non-renewable, as determined by the VC for Human Resources.

<u>Short-Term Emergency Need Housing</u>. In rare circumstances housing that is provided pursuant to this Policy to a current faculty or staff member for purposes of providing a short term living accommodation due to an emergency or unique situation and is limited in duration (e.g. house fire, etc.). Short-Term Emergency Need Housing is paid by the faculty or staff member and is not to exceed six (6) months and is nonrenewable, as determined by the VC for HR.

<u>Transitional Housing</u>. Housing that is provided pursuant to this Policy to a new faculty member or administrator to provide some transition time to find appropriate housing as they relocate to the area. Transitional Housing is generally paid by the employee. However, as a means to retain desirable candidates, the University may choose to pay for Transitional Housing on behalf of the employee in some circumstances when appropriate. In this case, the value of the rent is considered imputed income and the employee will be appropriately taxed. Transitional Housing is typically for a period not to exceed ninety (90) days, but may be renewable, as determined by the VC for HR.

<u>Occasional Overnight Housing</u>. Housing that is provided pursuant to this policy to a faculty member or administrator in connection with their employment and for the benefit of the University (*e.g.*, following a late or prior to an early on-campus event). Occasional Overnight Housing is subject to availability and is provided at no cost to the employee for up to three consecutive nights, non-renewable. Occasional overnight housing must be arranged and approved with the supervising VC and the VC of Human Resources at least ten days ahead of the expected date, other than for unforeseen, emergency purposes.

<u>Housing</u> is allotted by individual unit that may not necessarily include a private kitchen and/or bath.

<u>Imputed Income</u>. The non-cash value of the benefit of faculty and administrator use of on-campus housing which is added to the employee's gross (taxable) wages.

<u>Rental Agreement</u>. The contract by which the University permits a faculty member or administrator or consultant use of an on-campus housing unit for a specified time. See attached sample. <u>Rent/Rental Payment</u>. The monthly or other value or payment amount for faculty and administrator on-campus housing. The actual monthly or other value or payment amount is contained in the *Faculty and Administrator Use of On-Campus Housing Standard Operating Procedure (SOP)* and may be adjusted from time to time by the University.

III. Procedures:

A. General Requirements

Any agreement for the use of on-campus housing must be in the form of a fully executed Rental Agreement, including the dates of use and the Rent/Rental Payment; except in rare circumstances, approved by the Vice Chancellor for Human Resources, on-campus housing cannot be reserved for later use.

Monthy rental payments are made via bi-weekly payroll deductions divided into two (2) equal payments for two (2) pay checks each month. Renters will not incur a deduction in months that include three (3) pay checks.

The Rental Agreement must include a list of any anticipated overnight guests (spouse, partner, child, or other guest/roommate); overnight guests other than those listed on the Rental are not permitted; and inviting unauthorized overnight guests may be grounds for early termination of a Rental or disciplinary action.

All spouses, partners, children, or other guests/roommates who are over the age of 18 must be authorized by the Vice Chancellor for Human Resources and must submit to a background check as determined by the University prior to staying; the University reserves the right to deny use of on-campus housing to any spouse, partner, child, or other guest/roommate based on the result of, or for refusing to authorize or submit to, such background check. Requests for such guest must be made 21 days ahead of the expected visit to accommodate time for a background check. The cost of the background check will be covered by the renter, not the University.

Any faculty member or administrator who is permitted use of on-campus housing and any authorized or unauthorized guests must adhere to the current <u>Housing</u> <u>Handbook, Community Standards and the general rules and regulations pertaining</u> to on-campus residence. Failure to adhere those policies and standards may be grounds for early termination of a Rental Agreement or disciplinary action.

Unless otherwise agreed and approved by the Vice Chancellor for Human Resources or ancillary to a Rental Agreement pursuant to this Policy, no employee who is not a member of the faculty or an administrator (or any other non-student) may use on-campus housing under any circumstances; faculty or administrators who leave the employ of the University for any reason while still within a period covered by a Rental Agreement may be permitted reasonable time (not to exceed two weeks) following the end of their employment to vacate (and cause any spouse, partner, child, or other guest/roommate to vacate) their assigned on-campus housing. However, in certain circumstances, the University may require the employee and others living in the apartment to vacate immediately. If the on-campus housing is provided to the faculty or administrator at no cost, in addition to a fully executed Rental Agreement (EVEN IF \$0 RENT), the agreement must also be referred to, including any Rent/Rental Payment provisions, in an offer/appointment letter or other correspondence to be included in the personnel file.

Note—On campus housing provided to a faculty or administrator who is required, as a condition of employment, to live on campus is generally provided at no cost to the employee, without any Rent/Rental Payment imputed to the faculty or administrator as income. In all other circumstances, the Rent/Rental Payment associated with any faculty or administrator use on campus housing that is provided at no cost (whether or not such Rent/Rental Payment is paid by a campus department) will be deemed and processed as Imputed Income. The tax status of the housing benefit will be documented in the Rental Agreement.

IV. Responsibilities:

Human Resources is responsible to:

- prepare, execute, distribute, and maintain Rental Agreements and associated offer/appointment letters or related correspondence.
- assign faculty members and administrators who meet the criteria outlined in this policy on-campus housing from available stock identified by Housing and Residential Education and in coordination with Housing.
- notify Housing and Residential Education, Budget and Finance and University Police Department of the assignment of faculty members and administrators to use on-campus housing or termination of such use (whether during or at the end of a Rental); and
- obtain a paycheck deduction authorization form from employees and send to Employee Services Team (Payroll). Perform follow-up to ensure rental payments are deducted from employee's paycheck in a timely manner.
- notify Employee Services Team to turn off deductions in the third paycheck that occurs in a month.
- assist Employee Services Team and Controller's office by providing information to impute any required rental payments.

Employee Services Team is responsible to:

- enter bi-weekly payroll deductions for employees
- properly tax individuals who require imputed income charges based on the definitions above.
- turn off deductions in the third paycheck that occurs in a month.

University Treasurer is responsible to:

• collect the payments that have been deducted from employee's paychecks and remit accordingly based on instructions provided by the campus.

• provide a bi-weekly deduction report to certain individuals as requested by the campus.

Housing and Residential Education is responsible to:

- identify available faculty or administrator on-campus housing to be assigned in accordance with this Policy. Available housing could change on occasion and no specific dormitories or rooms are guaranteed to be faculty/administrator rooms. Kitchens and private bathrooms are not guaranteed.
- deliver keys to faculty or administrator who are assigned on-campus housing in accordance with this Policy (and maintain associated records) or deactivate key fob electronic access where relevant
- generally, maintain on-campus housing in collaboration with the Facilities Department (as other housing).
- collect keys from faculty or administrator who are assigned on-campus housing in accordance with this Policy (and maintain associated records).

Finance is responsible to:

- in coordination with Human Resources, track and tally rental payments that have been collected from payroll deductions or other means.
- transfer any Rent/Rental Payments from a home department to Housing and Residential Education as appropriate; and
- communicate any imputed income situations to Payroll to ensure appropriate taxation and inclusion on the employee's W-2 statement.
- In coordination with Human Resources, assist in the collection of any delinquent Rent/Rental Payments.
- V. Attachments:

Faculty and Administrator Use of On-Campus Housing SOP

VI. Approval and Effective Date:

Mark/A. Fuller, PhD Chancellor

__11/07/2023_____ Date: