

RECRUITMENT EXPENSES

COLLEGE OF HEALTH SCIENCES

The following policies and procedures were based on the University of Kentucky Business Procedure B-3-2-5. In the interest and need to attract the most qualified individual for key faculty and professional administrative positions the University will allow recruitment expenses be paid from University funds in accordance with state limits and conditions.

Reimbursement of Expenses to Prospective Employee

Prospective employee may be reimbursed for the following expenses when support by **original receipts**.

1. Actual cost of transportation to and from the interview site, including local transportation, parking, meals and lodging. (Mileage expenses for personal automobile use is limited to the amount paid under the University travel regulations).
2. Similar expenses for spouses of prospective employees may be paid, limited to one visit without special approval of the Chancellor.
3. Reimbursement of expenses for family members other than the spouse is not authorized.
4. Allowable recruitment expenses may be paid from any funds.
5. Direct reimbursement to prospective employee for alcoholic beverages **are not** allowed from any University funds.

Official Function Expenses Related to Recruitment Visits

1. Official function expenses related to recruitment visits are allowable subject to the following guidelines:
 - a. Faculty Member or Professional Staff. A maximum of **two** events (luncheon or dinner) with a maximum of three University hosts and their spouses.
 - b. Department Chair/Division Director. A maximum of **two** events consisting of a luncheon or dinner with the search committee, typically being four to six persons; and second luncheon or dinner with a maximum of three University hosts and their spouses.

- c. Dean. A maximum of **three** events consisting of luncheon or dinner with the search committee; a second luncheon or dinner with a maximum of five University hosts and spouses and a reception to enable the prospective University employee to meet with the faculty or staff within the college.
2. Allowable official function expenses may be paid from any funds.
3. Presentations/Speeches presented by a potential candidate that includes refreshments is not considered an event. This type of expenditure is considered a recruitment expense and any funds may be used.
4. Reimbursement is not allowed for alcoholic beverages.

Official Entertainment Expenses in the Home Related to Recruitment Visits

1. Expenses for official entertainment in the home by chancellor, vice chancellor, deans, directors, or chairs are allowable on the presentation of a list of official attendees.
2. Reimbursement will be made for actual expenses on the submission of invoices and/or receipts, not to exceed a maximum of \$8.00 per official attendee.
3. The number of official attendees is limited to the guidelines set for above.
4. Official entertainment expenses in the home must be paid from **discretionary** funds only.

Reimbursement Procedure for Recruitment Expenses

1. College order forms must be completed and submit to the Business Office. The following information must be included:
 - A. Prospective employee name
 - B. Title of position for which recruitment expenses have been incurred.
 - C. Department and Division Name
 - D. List of attendees (for official recruitment events)
 - E. Appropriate departmental authorizing signature (Chair)
 - F. Authorized account number
 - G. Itemization of expenditures
 - 1) Receipts (original) and/or invoices to support expenditures
 - 2) Itemized statement of subsistence expenses and other expenses must be submitted by a prospective employee when requesting reimbursement.

NOTE: Expenses requested, but not supported by original paid receipts, or supported by copies only, must be reported to the Internal Revenue Service by the University as a 1099 miscellaneous payment. Therefore, a completed 1099 Information Sheet must be included with the request.

Relocation Expenses for New Faculty and Administrative Staff

In order to effectively recruit quality faculty and staff the University of Kentucky will reimburse certain relocation expenses for newly hired faculty and staff, subject to the policy guidelines set forth below:

1. Policy Guidelines

A. Relocation Expenses Allowable for Reimbursement

- Transportation of household goods and personal effects.
- Packing/unpacking.
- Loading/unloading.
- Incidental moving supplies.
- Insurance.
- Rental truck (including gasoline) or trailer.
- Mileage for a single personal vehicle (prevailing rate for official University travel).

B. Relocation Expenses Not Allowable for Reimbursement

- Relocation expenses for moves of less than (50) fifty miles.
- Lodging and meals en route to the new job location.
- Temporary storage of furniture and personal items.
- Temporary living expenses.
- Any other expenses not specifically allowed in this policy.

C. Maximum Reimbursement Amounts for Relocation Expenses

- Reimbursement of relocation expenses is limited to the actual costs of allowable expenses supported by original invoices or a maximum of \$10,000, whichever is less.

D. Categories of Employees Covered

- Regular full time faculty positions.
- Regular full time staff positions grade level MT0049 or higher.

E. Approval Authority

- The appropriate Dean will approve reimbursement of relocation expenses for faculty.
- Reimbursement of relocation expenses for Deans and all other positions, including staff positions (grade levels of MT0049 or higher) will be approved by the Provost, Sr. Vice President for Administration or Sr. Vice President and Chancellor for the Medical Center, as appropriate.
- The President will approve reimbursement of relocation expenses for all direct reports to the President.

F. House Hunting Expenses

- Expenses incurred for the purpose of locating housing may be reimbursed in addition to the \$10,000 limitation established in Section D-3 of this policy.
- Reimbursement is limited to expenses incurred for one visit, not to exceed three days, for actual costs of transportation, meals and lodging for the employee and spouse. (Expenses for other persons, including children, are not reimbursable.)

G. Source of Funds

- Relocation expenses may be charged to any operating account of the University or affiliated corporations, subject to internal or external restrictions that may apply.

2. Reimbursement Process

- Reimbursement of relocation expenses will be made directly to the employee utilizing the Departmental Authorization Voucher (DAV). The amount paid will be reported to the Payroll Department and will be included on the W-2 for the calendar year in which the payment is made.
- Direct payments to moving companies or other vendors in lieu of reimbursement to the employee are not permitted.
- Reimbursement of house hunting expenses will be reimbursed utilizing the Payroll Authorization Record (PAR). These reimbursements are subject to payroll withholding and must be made through the payroll process. Original receipts with a copy of the approved reimbursement request must be attached to the PAR.

Reimbursement Procedure for Relocation Expenses

1. College order forms must be completed and submit to the Business Office. The following information must be included:
 - A. New employee name
 - B. Date of employment
 - C. Department and Division Name
 - D. Appropriate departmental authorizing signature (Chair)
 - E. Authorized account number
 - F. Itemization of expenditures
 - G. Receipts (original) and/or invoices to support expenditures