1.0 Policy Purpose

Brown University will cover the cost of Reasonable Moving Expenses associated with moving household and personal effects for eligible Newly Hired faculty and staff.

2.0 To Whom the Policy Applies

This policy applies to eligible Newly Hired University staff and faculty carrying the titles Assistant Professor, Associate Professor, Professor, Lecturer, Senior Lecturer, and Distinguished Senior Lecturer.

3.0 Policy Statement

Brown University will cover the cost of Reasonable Moving Expenses associated with moving household and personal goods for the following employees:

- Staff hired into a regular full-time position that are a minimum 10 months in duration.
- Faculty carrying the titles of Assistant Professor, Associate Professor, Professor, Lecturer, Senior Lecturer, and Distinguished Senior Lecturer.

Faculty carrying titles with prefixes and suffixes such as Research, Visiting or Adjunct are not eligible, nor are those in inherently short-term appointments such as postdoctoral research associates or fellows. Certain scholarly items for faculty may be an eligible moving expense under this policy if applicable. The eligibility of employees whose primary position is as staff, but who also hold faculty titles, will be determined by their staff position.

Brown’s preferred moving services provider, Conlon Moving Systems, coordinates eligible new hire moves, and bills the University directly for all Reasonable Moving Expenses associated with moving household goods and personal items covered by this policy. Consequently, there is no cash outlay to or by employees required. The costs of the approved expenses are considered taxable wages and will be reported in the employee’s next paycheck following the billing by Brown’s preferred moving services provider and are subject to all income and payroll taxes. If another moving services provider is chosen, all allowable reimbursement costs will be based on rates quoted by Brown’s preferred moving provider.

Employees moved by Brown’s preferred moving services provider are automatically insured for the full value of household items up to a maximum of $100,000. There is no weight maximum attached to moving household items.

Expenses may be incurred under this policy up to a maximum of 90 days prior to the effective date of hire.
Appropriate documentation for reimbursement must be submitted within 60 days of the date of the actual move. Please see section 8.3 for contact information.

3.1 Expenses

Expenses covered under this policy are:
- Transportation charges for one continuous move of household items and personal effects from the primary residence to the Rhode Island area;
- Packing costs; and
- Container costs.

The following expenses are among those not covered:
- Costs of personal travel;
- Costs to move a boat, automobiles, animals or other non-household items;
- Costs of pre-move house hunting trips and temporary housing;
- Storage expenses for furniture and other household items;
- Costs of cleaning a new or former residence; and/or
- Payments to non-professional movers (e.g. friends or family members) who assist you with a move.

Those employees who require coverage for expenses that are not covered by this policy are responsible for those expenses. Examples include moving a boat or automobile, or additional insurance coverage, etc. Brown’s preferred moving provider offers special rates for additional expenses.

Employees who are not eligible for coverage under this policy can choose a moving services provider of their choice. Please note that this option is fully employee paid and is subject to the terms of agreement between the employee and the vendor of the employee’s choice. These expenses will not be included in an employee’s wages since they are not covered under this policy. In addition, due to the tax law change these expenses are no longer deductible.

This summary is not intended to constitute an agreement on the part of the University or an offer to enter into an agreement. Certain Departments may be excluded from this policy as determined by the Office of the Executive Vice President for Finance and Administration.

4.0 Definitions

For the purpose of this policy, the terms below have the following definitions:

**Reasonable Moving Expenses**: Those expenses directly related to the moving of household items and personal effects from the employee’s former residence to the new residence. Brown’s policy does not cover expenses for transport of such possessions as boats, animals, or other items which are not generally considered household items.

**Newly Hired**: Employees are considered Newly Hired up to 12 months after their position start date.
5.0 Responsibilities

All individuals to whom this policy applies are responsible for becoming familiar with and following this policy. University supervisors are responsible for promoting the understanding of this policy and for taking appropriate steps to help ensure compliance with it.

Employee: Contact Brown’s preferred moving services provider directly for assistance with relocation to the Rhode Island area.

Preferred moving services provider: Coordinate the move of the new employee, as well as contact the University Human Resources (UHR) Administrative and Financial Analyst to ensure eligibility criteria are met.

UHR Administrative and Financial Analyst: Approve or deny the move request, as well as process payment of the movement of household items and personal effects consistent with the Brown University Moving Expenses Policy.

UHR Recruiting Manager: Provide the new employee’s employment information to the UHR Administrative and Financial Analyst.

Office of the Controller: Ensure that any moving expenses provided are treated as taxable income to the employees.

6.0 Consequences for Violating this Policy

Failure to comply with this and related policies is subject to disciplinary action, up to and including suspension without pay, or termination of employment or association with the University, in accordance with applicable (e.g., staff, faculty, student) disciplinary procedures.

New employees will not be reimbursed by University Human Resources for expenses which do not comply with this policy.

7.0 Related Information

This policy is not a legal document. This policy does not confer a term of employment, nor is the language intended to establish a contract of employment, express or implied, between any employee and Brown University. The University reserves the right to change, amend or terminate any of its human resources policies at any time for any reason.

Brown University is a community in which employees are encouraged to share workplace concerns with University leadership. Additionally, Brown’s Anonymous Reporting Hotline allows anonymous and confidential reporting on matters of concern online or by phone (877-318-9184).
The following information complements and supplements this document. The information is intended to help explain this policy and is not an all-inclusive list of policies, procedures, laws and requirements.

7.1 Related Policies:
- Expense Reimbursement

7.2 Related Procedures: N/A

7.3 Related Forms:
- Moving Expense Reimbursement Form

7.4 Frequently Asked Questions (FAQs):
- How will this impact my pay?
  You may see a reduction in your pay as a result of the moving expenses being taxable income to you. The reduction will be based upon your tax withholding, the total cost of the move, and your salary level. Please see the examples below:

An employee has accepted a position at Brown University with an annual salary of $65,000. The employee elected their withholding to be single zero. The employee is relocating to Providence.

**Scenario 1:** The employee uses Conlon Moving systems to perform the move. Brown pays Conlon Moving Systems directly. Brown University directly pays Conlon Moving Systems, the preferred moving services provider, $5,000 for the moving expenses. The amount paid by Brown will be added to the employee's paycheck in the pay cycle in which the final invoice is received by the University. The impact on the employee's paycheck will be as follows: (see example on following page)
**Scenario 2:** Employee uses a different moving service provider. Employee pays moving expenses directly. The employee pays the $5,000 for the moving expenses and is reimbursed by Brown University.

<table>
<thead>
<tr>
<th></th>
<th>Salary</th>
<th>Moving expense (EE paid)</th>
<th>Taxable Income</th>
<th>Taxes Withheld</th>
<th>Reimbursement</th>
<th>Net Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee pay (prior to reimbursement)</td>
<td>$5,400</td>
<td>$5,400</td>
<td>$1,000</td>
<td></td>
<td></td>
<td>$4,400</td>
</tr>
<tr>
<td>Moving expense only</td>
<td>$5,000</td>
<td>$5,000</td>
<td>$1,100</td>
<td>$3,900</td>
<td></td>
<td>$3,900</td>
</tr>
<tr>
<td>Employee pay + Moving expense (after reimbursement)</td>
<td>$5,400</td>
<td>$5,000</td>
<td>$10,400</td>
<td>$2,100</td>
<td>$3,900</td>
<td>$8,300</td>
</tr>
</tbody>
</table>

Please note the scenarios above are for illustration purposes only and may not be exact amounts. These illustrations do not include any pre/post tax deduction items that may also have an effect on net pay.

- **What is considered one continuous move?**
  This is the move of household and personal goods from a Newly Hired employee’s former residence to the Rhode Island area. If a new employee chooses to have their goods delivered to storage, this will be considered their final destination. The University will not cover the cost of moving goods out of storage to a permanent residence.

- **I need to move my automobile, but the cost is not covered by the University. What should I do?**
  The moving services provider can still assist with any items not covered under the policy. New employees are responsible for these expenses and will receive discounted rates.

- **Can I use Conlon Moving Systems, even if I’m not eligible for Brown’s moving expense benefit?**
  You can use any moving service provider of your choice. As a Brown employee you receive a 15% discount, when using Conlon Moving Systems. Note: This option is fully
employee paid and is subject to the terms of the agreement between the employee and
the vendor of their choice.

- I have a question on an eligible expense, who do I contact?
  Please contact the Relocation Coordinator at Conlon Moving Systems, the preferred
  moving services provider, at 401-351-2220, ext. 14.

7.5 Other Related Information:

IRS Guidelines - All employees must meet the following IRS required criteria:
- The distance the new employee would have to commute to Brown from their previous
  residence, were they not to move, must be at least 50 miles greater than the distance of their
  prior employment required commute. Please see the Related Forms section for a link to the
  Moving Expenses Reimbursement Form and Worksheet.
- The move itself must take place within 12 months of the start of the new job and there must
  be an expectation of remaining in the position for longer than one year.
- Per IRS regulations, all moving expense reimbursements are considered taxable wages and
  are subject to withholding taxes.

Special Needs and Circumstances:
- Regular faculty and staff whose needs include moving special collections are advised to
  contact their department for information about coverage of such expenses.
- Expenses for moving lab equipment to Brown from another University are non-taxable
  expenses and covered under this policy.
- Under certain circumstances, a department may choose to reimburse moving expenses not
  covered by the policy. Expenses not covered by the Brown University moving policy are
  considered taxable fringe benefits and any reimbursement by Brown will be treated as a
  supplemental wage payment, subject to applicable withholding deductions.

Reimbursements (Effective 01/01/2018): All reimbursements for moving and relocation costs
made to employees or paid directly to third parties on or after January 1, 2018 are includable in
taxable wages, and subject to federal, state, OASDI and Medicare taxes as required by the IRS.
Know that these taxable wages will be added to an employee’s paycheck following the move and
reported on the employee’s W-2.

Voluntary Termination: If a relocated employee voluntarily terminates employment at Brown
University within twelve months from their start date, the employee must refund to Brown the full
amount of the relocation payment.

8.0 Policy Owner and Contact

8.1 Policy Owner: Vice President for Human Resources
8.2 Policy Approved by: Executive Vice President for Finance and Administration
8.3 Subject Matter Contacts:

Preferred Moving Services Provider Contact:
• Relocation Coordinator
• Conlon Moving Systems
• Telephone: 401-351-2220 ext. 14

Staff Contact (and questions about eligibility criteria):
• Recruiting Manager
• University Human Resources
• Email: Employment@brown.edu

Faculty Contact (and questions about eligibility criteria):
• Faculty Appointment Manager
• Dean of the Faculty Office
• Email: Grace_Young@brown.edu

School of Public Health Faculty Contact:
• Manager, Faculty Affairs
• School of Public Health
• Email: Elizabeth_Boynton@brown.edu

Division of Biology and Medicine Faculty Contact:
• Business Manager
• Bio Med Administration/Finance and Planning
• Email: Heather_Carreiro@brown.edu

School of Engineering Contact:
• Manager Human Resources and Faculty Administration
• School of Engineering
• Email: Peter_Murphy@brown.edu

School of Professional Studies Contact:
• Director of Program Operations
• School of Professional Studies
• Email: Katherine_Schott@brown.edu

9.0 Policy History

9.1 Policy Effective Date: June 4, 2020
9.2 Policy Last Reviewed: June 4, 2020
9.3 Policy Update/Review Summary: On November 16, 2020 section 7.5 was clarified to state that expenses for moving lab equipment to Brown from another University are non-taxable expenses and covered under this policy. Previous policy version superseded by this policy:
• Moving Expenses (30.016), Revision Date: August 26, 2019