



University of Connecticut
*Office of the Executive Vice President
for Administration and Chief Financial Officer*

August 7, 2013

TO: Members of the Board of Trustees

FROM: Richard D. Gray 
Executive Vice President for Administration and Chief Financial Officer

RE: Reimbursement of Recruitment Expenses Policy and Procedures

RECOMMENDATION:

That the Board of Trustees approve the Reimbursement of Recruitment Expenses Policy and Procedures.

BACKGROUND

The University adopted a Reimbursement of Recruitment and Moving Expenses policy in 2003. Over time, the policy has been reviewed and revised to meet applicable circumstances and procedures. Now, due to the increase in faculty hiring, it has been determined that the original policy should be divided into separate policies addressing recruitment and moving expenses, respectively. Therefore, two new policies are proposed, addressing the reimbursement of (1) recruitment expenses and (2) moving expenses.

The new policies address key issues, including recruitment expenses, tax liability, and items that may not be reimbursed under current University policy. The new policies also include specific guidance for departments, helping to facilitate smoother processing of payment as well as provide clarity in the recruitment and hiring processes.

Both policies grant departments the necessary flexibility to pay for or reimburse recruitment and moving expenses for faculty or management-exempt administrator positions.

The hiring process consists of three phases: the interview phase, the offer and acceptance phase, and the move phase. The interview and offer and acceptance phases constitute the recruitment process. Depending on the phase, payments vary and are subject to different tax rules.

The full text of the Reimbursement of Recruitment Expenses Policy and Procedures is attached.

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Reimbursement of Recruitment Expenses Policy and Procedures

Reason for Policy

The University recognizes the competitive nature of the recruitment and hiring process, and, therefore, grants departments the flexibility to pay for or reimburse recruitment expenses for faculty or management-exempt administrator positions.

The hiring process consists of three phases: the interview phase, the offer and acceptance phase, and the move phase. The interview and offer and acceptance phases constitute the recruitment process. For expenses incurred in connection with the move phase, please see the Reimbursement of Moving Expenses Policy. Depending on the phase, payments vary and are subject to different tax rules.

This policy allows for reimbursement and/or direct pay of one trip per recruitment phase. Reimbursements for additional visits must be authorized by the President and/or Provost.

The Interview Phase Policy Statement

The interview phase commences upon the first interview and ends upon extension of a written offer to the candidate. The date the request to hire is submitted is considered the extension of a written offer.

Any department seeking to recruit for a position of sufficient importance may, with the approval of the Dean, Director or Department Head, pay full or partial travel expenses of candidates who must travel to interview for the position. All costs of the interview are the responsibility of the department.

Following approval by the Dean, Director or Department Head, the department may proceed with arrangements for interviews. All candidates should be advised of allowable expenses prior to the interview. Payments or reimbursements for companions during the interview phase are not permitted.

The University's Travel and Entertainment Policies and Procedures apply to candidate searches. Costs for airline tickets may be charged to the University contracted travel agency. Please refer to the University's Travel and Entertainment Policies and Procedures for additional information regarding approved class of travel.

Procedure

Prior to the candidate's visit to the University, or as soon as feasible, the sponsoring department should set up the candidate as a vendor using the Vendor Create process in the Quali Financial System (KFS). After the vendor has been created and the trip has been completed, a Disbursement Voucher needs to be initiated by the department. Payment will be disbursed by the Accounts Payable Department after appropriate routing and approval through KFS. Claims for reimbursement must be itemized and original receipts supporting all claims must be included. The following information should also be included in the Disbursement Voucher:

1. Vendor Number
2. Date of interview
3. Title of position
4. Search number

5. Itemization of expenses
6. KFS Account Number and Object Code to be charged
7. All supporting receipts must be scanned and attached to the Disbursement Voucher in KFS

The Offer and Acceptance Phase Policy Statement

The offer and acceptance phase occurs between the date of the extension of a written offer and the move phase, which is defined as the final one-way trip of the selected candidate and their family to the primary duty station prior to the start of employment.

Once the job offer has been extended, and with the approval of the Dean, Director or Department Head, the following offer and acceptance related expenses may be requested for reimbursement for the employee and one immediate family member defined as a spouse or child:

1. Transportation (please refer to Part 2 and Part 3 of the Travel and Entertainment Policies and Procedure.
2. Lodging (please refer to Part 4 the Travel and Entertainment Policies and Procedures for guidelines regarding accommodations)
3. Meals (please refer to Part 5 of the Travel and Entertainment Policy and Procedure)

Such expenses incurred in connection with the offer and acceptance phase are considered Nonqualified (Taxable) Expenses subject to withholding of applicable income taxes, social security and Medicare taxes. Reimbursements are included in taxable income and reported on the annual Form W-2. Any expenses incurred through any direct pay vendor, including Nathan Hale Inn or any contracted University booking agencies for air travel, need to be properly classified and reported to the Payroll Department as taxable income by the University department incurring the cost for the expenses or sponsoring the search.

Procedure

Requests for reimbursement of expenses incurred during the offer and acceptance phase should be submitted to the Payroll Department on the Recruitment Expense Reimbursement- RE form. The Payroll Department will review the request to ensure compliance with this policy. Reimbursement requests that do not have the required two signatures will not be processed.

All claims for expense reimbursement must be supported by original receipts. Payment will be included in the employee's paycheck.

Please Note: Reimbursements using UConn Foundation funds, or other private sources, will be remitted to the University and paid to the employee as if they were University funds. Departments are permitted to supplement the cost of recruitment expenses from their own departmental funds.

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