University of Pennsylvania

School of Arts and Sciences
(SAS)

Relocation Program for Newly Hired Faculty and Staff

If your offer letter contains a clause regarding relocation expenses, payment for those expenses is governed by this program, and is subject to all constraints imposed by IRS regulations. The program applies to all such offers and/or acceptances of employment made on or after August 1, 2007.

The program is intended to pay or reimburse you as newly hired faculty or staff for expenses incurred in connection with your relocation to Penn when your actual relocation exceeds a distance of fifty miles. However, payments in some circumstances may be subject to some limitations.

What relocation expenses does the SAS program routinely cover?

SAS will pay for, or reimburse, the following non-taxable (qualified) relocation services and expenses, up to a total of $10,000. (Exceptions to this limit will be considered by the dean on an individual basis.) These expenses are:

> Full service removal of your household goods including pets, one automobile (if the distance of the move exceeds 500 miles), containers, packing, unpacking of mattresses, and moving in one continuous, direct trip from your former principal residence to your new principal residence;
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> Storage of your household goods (if necessary) for thirty (30) days at the Philadelphia area location of the van line carrier and removal of them from storage to your new principal residence;
>
> Pickup and removal of your personal effects from your former institutional or business office and delivery of them to your office at Penn or to your new principal residence;
>
> Your airfare and those of legally related household members for your final move from your former principal residence to your new principal residence and, if required, lodging on the eve of your departure and on the night of your arrival in the Philadelphia area;
>
> Mileage for the use of your car (at the federally determined rate) if you use it to transport yourself and your family from your former principal residence to your new principal residence, and lodging en route.

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What relocation expenses does the SAS program not cover?

SAS will not pay for, or reimburse you for, the following:
- the purchase of furniture or household items for your new principal residence;
- the transporting of boats or other pleasure craft.

According to IRS regulations, for any expense to be treated as a non-taxable (qualified) relocation expense:

- **Your relocation must encompass a distance of at least fifty (50) miles from your former principal residence to your new principal place of work, and**

- **You must complete your relocation within one year of your employment for Penn.**

SAS will also pay for, or reimburse you for the following taxable (non-qualified) relocation services:

If specifically approved, one three-day "house hunting" trip for you and your spouse/partner including transportation, lodging, and meals;

Your resident domestic partner's relocation travel expenses;

Meals en route during the actual relocation to the Philadelphia area:
Temporary lodging, if required, before the day of your departure and after the day of arrival, until your household goods arrive at your new principal residence.

According to IRS regulations, these payments or reimbursements must be treated as taxable compensation. Such payments are listed as "reportable income" on your W-2 form for the year in which they were made, and you will be responsible for paying any applicable taxes.

For the University's guidelines regarding qualified and non-qualified relocation expenses, please go to http://www.finance.upenn.edu/comptroller/tax/relocation.shtml/.

All travel arrangements should be made in accordance with the University's Travel Expense Reimbursement Policy available at http://www.finance.upenn.edu/vpfinance/fpm/2350/2361.asp.

Lodging accommodations should be arranged at a moderately priced hotel. If you need temporary lodging in the area in which you currently reside, you may make the reservations yourself. If you need temporary lodging in the Philadelphia area, your departmental administrator will assist you in making reservations.

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How does SAS make payments or reimbursements to you?

Payments and or reimbursements are provided through the University's authorized relocation firm, Whalen's Allied Van Lines and its parent firm, Sirva Relocation.

If you are a newly hired tenured or tenure-track faculty member, you should contact Karen Bergbauer in SAS Finance and Administration, at least sixty days before your anticipated relocation date, to discuss your relocation needs. You may reach her at 215-746-6076 or email relocations@sas.upenn.edu. Karen will complete and transmit to Whalen's, a Request for Relocation Services that will authorize Whalen's to contact you to arrange an estimate and to discuss with you the services Whalen's can provide.

If you are a newly hired lecturer or staff member, you should contact the departmental or center administrator named in your offer letter, at least sixty days before your anticipated relocation date, to discuss your relocation needs. Your administrator will complete and transmit the Request for Relocation Services to Whalen's.

After Whalen's has contacted you, and advised you on services and procedures, you should submit receipts for reimbursements directly to Kristin Jansky at Sirva. You may contact her at Kristin.Jansky@Sirva.com or at 216.606.4258 (phone) or 216.606.7746 (fax). Her address is:

> Kristin Jansky
> SIRVA Relocation, LLC
> Client Finance Analyst
> 6200 Oak Tree Blvd., Suite 300
> Independence, OH 44131

Please be sure to make copies of your receipts for your records before sending them to her.

Please note that this policy does not apply to the relocation of laboratory equipment used in connection with your previous employment. Such relocations to the University of Pennsylvania are treated separately and have no tax implications to you.