

## EMPLOYEE LODGING POLICY

**POLICY:** The University may provide lodging for faculty or staff as part of the normal course of business. This policy outlines the requirements for advance approval, required documentation, lodging fees, recording lodging revenue, waivers, and applicable taxation for lodging provided by the University to faculty and staff. This policy does not apply to lodging as part of official University travel.

The University may provide on-campus lodging to employees under the following circumstances:

1. As a Condition of Employment. The University may require certain employees, based on their job functions to live on campus living in order to perform the primary functions of the position. To meet this requirement the job description for the position must specify that living on campus is a condition of employment. Additionally, the job description including the requirement to live on campus must be approved by the direct supervisor, divisional executive and the Human Resources Director as an essential function of the position. Examples of positions that are required to live on campus include Residence Directors and Ministers/Religious in Residence.
2. At the Convenience and Request of an Employee or Department. Either a University Department (supervisor) or Employee may request university lodging. In the event of such a request, either the department or the employee would normally be responsible for the charges associated with the rental of such lodging.
3. Lodging Authorization/Assignment – The Vice President for Student Affairs is authorized to approve housing for employees (subject to applicable guidelines in section 1, above, and to make the assignment of a specific housing location.) All employees granted on-campus housing shall sign a University Lodging Agreement. All Room assignment shall be required to be recorded as University housing revenue and charged to the budget of the requesting department or, on the written approval of the Vice President for Student Affairs may be waived and recorded as a housing waiver.
4. Taxation of Housing Benefit - Lodging that is provided by the department as a convenience to the employee must be considered additional compensation in accordance with Internal Revenue Code (IRC) Section 119 and shall be treated as such. IRC Section 119 applies when lodging is provided free of charge to an employee whose job functions do **not** require living on campus as a condition of employment. Under IRC guidelines the fair market value of the lodging is considered taxable and must be included in the employee's gross income and reported on their W-2 form as additional income. Additionally, the IRC guidelines require that if the employee pays rent but the rent does not equal at least five (5) percent of the appraised lodging value or comparable rent, then the difference is taxable and included in the employee's gross income on Form W-2.
5. Exemption from Lodging Taxation - Under IRC Section 119, an employee who is living on campus free of charge would be excluded from imputed income provided the following tests are met. Lodging must be:
  - 1) Provided for the convenience of the employer and be a condition of employment
  - 2) Provided on the employer's business premises

## **PROCEDURE FOR REQUESTING EMPLOYEE HOUSING AUTHORIZATION/ASSIGNMENT:**

1. Lodging Request Process: Department Sponsored.
  - a. New Lodging Request.
    - 1) A request for University housing may be made by the Budget Officer by completing the Department Lodging Request Form and forwarding it to the Vice President for Student Affairs who will review the request and assign appropriate housing location if available/approved.
      - I. If approved by the Vice President for Student Affairs, a lodging agreement is executed and the Lodging Request Form is then sent to the Human Resources Director to designate whether the lodging request must have imputed income charges applied to the employee. Once a determination is made, the Human Resources Director will forward copies of the Lodging Request Form to the Vice President for Student Affairs, the University Budget Director, Department Budget Officer, and the Bursar.
  - b. Annual Renewal of Lodging Request.
    - 1) The Budget Officer completes the Department Lodging Request Form and forwards to the Vice President for Student Affairs for continued approval for on-campus lodging and if approved a lodging agreement is executed.
    - 2) Once the approval process is complete, a scan of the documents will be sent to the University Budget Director, Department Budget Officer, Bursar and Human Resources Director.
2. Employee Requested Lodging. On occasion, the University may, upon request, make lodging available to an employee on a rental/lease basis.
  - a. Should an employee wish to apply for lodging, they must complete an Employee Lodging Request Form and obtain the proper approvals (listed below) prior to housing assignment and/or moving into campus housing.
  - b. In such instances as when lodging is at the request of the employee and not a requirement of the position, or paid for by the department, the employee will be charged the market value of the room(s) assigned to them as reflected in the currently effective room rates (available from the university Bursar's office). All lodging charges will be collected through payroll deduction.
  - c. On-campus lodging is only granted for the employee. No spouses, partners or other persons will be granted campus lodging.
  - d. Should the employee leave employment, the employee's lodging agreement will end and he/she shall be expected to move out. The employee will remain responsible for room charges until Payroll is notified that the room is not occupied.
  - e. At the discretion of the Vice President for Student Affairs, the University has the right to end a lodging agreement immediately for cause, violation of the University's housing policy or by providing the employee with a 30-day written notice.
  - f. All lodging assignments are at the discretion of the Vice President for Student Affairs and will normally be in residence halls /floor where university students do not reside.
  - g. Once the approval process is complete, a scan of the documents will be forwarded to the University Budget Director, Department Budget Officer, Bursar and the Human Resources Director.

Detailed information regarding IRC Section 119 can be found at: <http://www.irs.gov/publications/p15b/ar02.html>



# ON-CAMPUS LODGING AGREEMENT

**Fiscal Year:** Enter Fiscal Year.

*This form must be completed prior to any employee moving into University lodging and annually upon renewal of assignment of campus lodging. Note: charges for campus lodging are subject to change in accordance with University Policy.*

**Employee:** [Click here.](#)

**Date:** [Click here](#)

**Department:** [Click here.](#)

**Budget (GL Account) #:** [Click here to enter budget #.](#)

**Lodging Fee:** [Choose](#)

**Lodging Assignment:** [Choose an item.](#)

## LODGING AUTHORIZATION:

The above mentioned employee has received approval to reside at St. Bonaventure University.

\_\_\_\_\_  
RICHARD TRIETLEY                      DATE  
VICE PRESIDENT FOR STUDENT AFFAIRS

\_\_\_\_\_  
SHARON BURKE                              DATE  
HUMAN RESOURCES DIRECTOR

## LODGING AGREEMENT WITH THE EMPLOYEE:

I, **Insert your name.**, understand that my room assignment shall not be final until the on-campus lodging request forms have been approved by Vice President for Student Affairs and the Human Resources Director.

I understand that if I am not paying for the value of the lodging and if the lodging is not a requirement of my job, as required under IRC 119, I will be subject to a tax liability for the value of the room during my stay on campus. I am aware and understand if I would like detailed information regarding IRC Section 119 it can be found at: <http://www.irs.gov/publications/p15b/ar02.html>.

It is also understood that until the Payroll Office receives official written notification from the Vice President for Student Affairs Office that your room has been vacated and all items that do not belong to the University removed; you will continue to be charged for the value of the lodging or imputed income on the benefit of this lodging.

Lodging Charge: \$ \_\_\_\_\_ per year

Move in date: \_\_\_\_\_

\_\_\_\_\_  
Employee Signature                      Date

\_\_\_\_\_  
University Representative                      Date

**COMPLETED COPIES TO BE SCANNED TO:**     STUDENT AFFAIRS     PAYROLL     BURSAR     BUDGET OFFICE     EMPLOYEE  
**THE ORIGINAL TO BE PLACED IN THE EMPLOYEE'S PERSONNEL FILE**