

## FACULTY/STAFF HOUSING POLICY

<b>Policy/Procedure</b>
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### HOUSING STOCK

Permanent spaces are designated for employees required to live on campus. Housing assignments are determined based upon several factors, including availability, the number of dependents, and length of stay. Consideration is also given to those who are returning. Assignments are coordinated with Facilities Management, Human Resource Services, and the divisional Vice President (or designee).

The College also maintains a stock of temporary housing that is designated for visiting faculty and staff. Visitors for whom housing is provided as part of their contract, including postgraduate assistants, scholarships, fellowships, or residencies, are given priority. Determinations will be made by the Associate Provost/Executive Director in the Center for Global Study and Engagement.

In addition, space permitting, short-term housing may also be available for full-time faculty and/or senior staff and their direct reports relocating to the area to lease from the College. Requests for leased housing should be directed to the Associate Vice President for Human Resource Services who will work with the divisional Vice President. Rental fees are based on fair market value, considering both the size of the living space and the furnishings provided.

### TERMS

Length of stay in housing is determined by individual contracts negotiated with sponsoring departments and categorized as on-going or temporary. Requests for early arrival or extended stays should be directed to Facilities Management and will be considered on a case by case basis but are not guaranteed. Except for on-going employment or as otherwise agreed to in writing by the College, no individual may remain in temporary college housing for a period exceeding one-year in duration.

Employees are required to sign an occupancy agreement and to make a security deposit, if applicable, before moving into campus housing. The length of the occupancy agreement will be determined based on employment, the availability of the unit, and the desired length of stay by the resident. The College reserves the right to terminate an occupancy agreement and to ask a resident to vacate the housing unit with 30 days' notice if, in the judgment of the College, the resident is in violation of the occupancy agreement or any property rules or regulations adopted by the College or is creating a disturbance or nuisance. Additionally, the College reserves the right to terminate an occupancy agreement and to ask a resident to vacate the housing unit with 30 days' notice if the space becomes necessary for use by the above noted individuals or for use to house students.

From time to time, the College may promulgate such further regulations and policies regarding assignment of and residence in housing as deemed reasonable and in the best interests of the institution.

## **AMENITIES**

College provided housing is furnished and includes basic amenities such as phone and internet. For temporary housing, linens and kitchen wares are provided (a full listing of provisions is available from Facilities Management). Residents are responsible for their own food items and consumables such as cleaning and paper products.

## **CARE AND MAINTENANCE**

All units will be in a clean condition prior to occupancy. It is the personal responsibility of the resident to keep the unit in a clean condition and in a good state of repair at all times (normal wear and tear excluded). Should excessive cleaning or repairs be required upon departure, the fees for such shall be directed to the sponsoring department or resident.

Pets or other animals are not permitted within College residential properties. Rare exceptions may be made on a case-by-case basis. Smoking, which includes but is not limited to the usage of tobacco, e-cigarettes, vaping, and other forms of smoking, is not permitted within College residential properties.

Residents may not make alterations and improvements to the unit. All requests for repairs should be directed to Facilities Management either via the work order system or by phone at 717-245- 1272. Repairs will be scheduled in a timely manner and residents will be notified of the status. After hours emergency requests should be directed to Public Safety at 717-245-1349. Facilities Management is responsible for lawn service and snow/ice removal where applicable.

The College reserves the right of entry, with appropriate notice, to perform periodic maintenance and safety inspections. Whenever possible, residents will be notified via email at least 72 hours in advance of the date and type of maintenance to be performed. Residents will be given the opportunity to inform Facilities Management of available times on the date of service if they wish to be present and Facilities Management will make all reasonable efforts to accommodate the request. Failure to respond to the notification will be taken as tacit permission to enter the space at any time between 9:30am and 3:30pm on the stated date. Additionally, it may be necessary for representatives of the College to enter unannounced in the case of an emergency.

## **RETURNING VISITORS**

While all efforts will be made to keep returning visitors to temporary housing in the space they previously occupied, the College reserves the right to relocate residents based on the housing needs of a given semester. Returning visitors are permitted to leave personal items when leaving campus for extended breaks (fall pause, Thanksgiving vacation, winter break, and spring break).

## CHANGE IN STATUS

If at any point during a resident's stay, the employment status changes from visiting to full-time faculty or staff, the employee may request to enter into an occupancy agreement based on the considerations included above.

## TERMINATION OF EMPLOYMENT

Residents lose all housing privileges upon termination of employment with the College and are expected to vacate the living space as soon as practical and to coordinate an end date with Facilities Management. Residents are not permitted to remain more than 10 days after termination, unless the College grants permission for an extension in writing and including all terms, conditions, and length of stay. Residents are encouraged to schedule a walk-through with a representative from Facilities Management prior to moving out, to identify any areas requiring attention or cleaning.

## TAX IMPLICATIONS

Housing provided to individuals at a rate below the fair market value, as determined by the College, must be identified and analyzed for potential tax consequences before the housing award has been made. Departments requesting a housing setup through Facilities Management will be asked to complete the *Rent-Free Housing Provided by the College* form, which will be reviewed by Financial Operations to determine if the housing results in taxable income to the individual. Other departments providing housing directly must contact Financial Operations to obtain the form.

The College can exclude the value of housing furnished to individuals from wages if the housing meets the following tests:

- It is furnished on campus;
- It is furnished for the convenience of the College – this means there is a substantial business reason for the housing other than to provide the individual with additional compensation (or in place of additional compensation); and
- The individual must accept it as a condition of employment – the individual is required to live on campus in order to properly perform his/her duties.

The IRS maintains strict standards for excluding housing from wages and regularly challenges the *convenience of the College* standard. Therefore, it is essential to document our justification for not reporting housing as wages. Even if the housing is not considered taxable as income, the fair market value of the housing is considered part of an individual's compensation package for internal purposes.

If the housing does not meet these exclusion criteria, then it is considered taxable income. The College's reporting requirements depend on the nature of the housing award as follows:

- *Scholarships and fellowships* – As defined by the IRS, scholarships are amounts paid for the benefit of a student at an educational institution to aid in the pursuit of studies,

and fellowships are amounts paid for the benefit of an individual (not necessarily a student) in the pursuit of study or research. Although these types of benefits represent taxable income to the recipient, the College does not have any specific reporting or withholding requirements unless the benefit is provided to a nonresident alien (reportable on Form 1042). However, recipients should be made aware of the existence of a taxable benefit and should be encouraged to seek appropriate counsel when preparing their tax returns.

- *Not related to scholarships or fellowships* – Taxable benefits that cannot be considered part of scholarships or fellowships must be reported by the College on the appropriate tax form (Form W-2, 1099, 1042) and taxes must be withheld from employees and nonresident aliens (unless a treaty exemption exists) during the term of the housing assignment.

<b>Related Information</b>
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Payments to Students  
Procurement Policy Manual  
Standard Occupancy Agreement  
Standard Occupancy Agreement – Pet Addendum

<b>History/Revision Information</b>
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<b>Responsible Division/Office:</b>	Human Resource Services/Finance and Administration/Academic Affairs
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<b>Also Found In:</b>	