**College of Earth and Mineral Sciences (EMS) Supplemental Policy to HR 104**

**Relocation Expenses Recommendations**

**For Tenure-Line Faculty Employees:**

Typically, if the faculty member is relocating from outside the Centre Region (>50 miles), relocation expenses may be considered during the offer letter negotiations and must be consistent with HR 104, which requires dean approval. Typically, these expenses are paid up to $10,000.

**For Full-Time Staff Employees:**

Typically, full-time staff employees are not offered relocation expenses as part of their hiring package. However, if the individual is relocating from outside the Centre Region (>50 miles), the dean may authorize relocation expenses consistent with HR 104. Typically, these expenses are limited to less than $5,000.

**For Postdoctoral Scholars and Non-Tenure-Line Faculty Employees:**

Typically, postdoctoral scholars and non-tenure-line faculty are not offered relocation expenses as part of their hiring package. However, if the individual is relocating from outside the Centre Region (>50 miles), the dean may authorize relocation expenses consistent with HR 104. Typically, these expenses are limited to less than $5,000.

**Special Rules for charging relocation expenses to a Sponsored Research Award**

When hiring a postdoc or non-tenure-line faculty to work on a sponsored research project, it is sometimes necessary to offer reimbursement of relocation expenses to attract the best (most qualified) candidate in a highly competitive field. Per Uniform Guidance (2 CFR 200), “*Relocation costs are allowable*” as long as “*reimbursement to the employee is in accordance with an established written policy consistently followed by the employer.*” To comply with Federal Regulations and HR104, the dean may authorize charging relocation expenses to a sponsored award if all the following conditions are met:

1. The amount of relocation expenses charged to the sponsored award is directly proportional to the percent of effort the postdoc or non-tenure-line faculty is budgeted to work on that particular project;
2. The postdoc or non-tenure-line faculty stays employed with the University and working on that project for at least 12 consecutive months;
3. The department has deemed the offering of relocation expense reimbursement necessary to secure the employment of the qualified candidate;
4. The dean or budget executive has provided written approval for relocation expense reimbursement to be part of the official offer;
5. The EMS Research Office has reviewed the terms and conditions of the award and determined there are no limitations or restrictions regarding reimbursement of relocation expenses.

**Allowable Relocation Expenses**

* Costs of transportation of the employee, members of his or her immediate family and his or her household, and personal effects to the new location
* Costs of finding a new home, such as advanced trips by employees and spouses to locate living quarters and temporary lodging during the transition period, up to a maximum period of 30 calendar days

**Unallowable Relocation Expenses**

* Fees and other costs associated with acquiring a new home
* A loss on the sale of a former home
* Continuing mortgage principal and interest payments on a home being sold
* Income taxes paid by an employee related to reimbursed relocation costs

**Maintenance of Receipts**

* Each department including relocation expenses within their offer letters must maintain any receipts provided by the relocating employee
* These do not need to be uploaded into Workday, just maintained in the department
* If charging a sponsored award, receipts will be required by the Finance Office prior to approval of the Workday one-time payment
* Receipts should be maintained for at least 3 years

**References:**

Federal Guidelines under Uniform Guidance (2 CFR 200) – Part 200.464 – Relocation costs of employees

Penn State GURU Policy HR104 – Payment for Relocation Expenses

**Last updated:**

August 10, 2023 (changed ‘Fixed Term’ to ‘Non-Tenure-Line’)