



Ohio Administrative Code

Rule 3362-4-35 Relocation expense reimbursement.

Effective: July 18, 2025

(A) Rule purpose

Shawnee state university recruits for talented faculty and administrators nationally and internationally. In order to generate a competitive recruitment pool, the reimbursement of relocation expenditures may be provided to individuals. The purpose of this policy is to provide for the consistent reimbursement of relocation expenses incurred by eligible employees that are in accordance with IRS regulations.

(B) Eligibility

(1) Newly hired full-time faculty and administrators from outside the Portsmouth area may be eligible for reimbursement of relocation expenses if accepting a position at the university requires that person to move his/her household to within the Portsmouth area.

(2) The hiring department will determine and recommend when reimbursement is appropriate or necessary. The prior approval of the president or appropriate senior executive (provost, chief financial officer, chief operating officer, other chief-level position, or equivalent) must be secured before extending relocation expense reimbursement to a prospective employee under this policy. The reimbursement details must be incorporated in the employment offer letter.

(3) Any exception to this policy requires the prior approval of the president.

(4) Board of trustee executed employment contracts are not subject to this policy and underlying procedure(s). However, this policy and underlying procedure will apply to employees who have board executed agreements that do not include a provision for university reimbursement for moving or relocation expenses.

(C) Governing regulations



Benefits provided by this policy have tax implications to the employees receiving the benefits. Employees should refer to the IRS website (irs.gov) and instructions for form 3903 "moving expenses," or equivalent, and consult a tax professional for advice concerning possible income tax implications. The current information is subject to change by the IRS.

(D) Procedures

The president will establish procedures that address the parameters for the reimbursement of qualified relocation expenses. Such parameters will include, but not be limited to, the types of expenses that are eligible to be reimbursed, the method to determine the maximum amount to be reimbursed, possible restrictions on the reimbursement and procedures for the university to recoup the reimbursement in certain circumstances.