

	9/27/17		Lisa Roux	
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Contents

1. Purpose..... 1

2. Scope..... 1

3. Responsibility..... 1

4. Allowable Expenses..... 1

5. Spouse and Family

taxable. Costs associated with spouse or family travel, either pre or post employment

8. Exceptions

The *Senior Vice President for Finance and Administration and Treasurer or Controller* must approve any exceptions to this policy by written notice.

Policy Distribution List:

& R Q W U R O O H U ¶ V 2 I I L F H 6 W D I I
Human Resources
Dean for Academic Affairs Office
Senior Officers

Bowdoin College Travel Expense Reimbursement for Recruits Federal Tax Treatment

<u>Travel Expense Description</u>	<u>Expenses Pertaining to Recruit</u>	<u>Expenses Pertaining to Spouse/Family</u>
Prior to accepting employment, the recruit travels to Brunswick (with or without spouse/family) to interview with College personnel, meet with faculty, tour campus, etc.	Non-Taxable	Taxable
Prior to accepting employment, the recruit visits Brunswick (with or without spouse/family) for job-related meetings and to investigate housing, schools, etc.	Non-Taxable	Taxable
Before or after accepting employment, the recruit visits Brunswick (with or without spouse/family) to investigate housing, schools, etc.	Taxable	Taxable
7 KH UHFUXLW ¶ V VSRXVH IDPLO \ W N/A with College personnel regarding J WKH VSRXVH ¶ \ employment at the College	N/A	Spouse Non-Taxable Family Taxable
7 KH UHFUXLW ¶ V VSRXVH WUDYHO \ N/A other area employers	N/A	Taxable
After accepting College employment and before moving to Brunswick area or beginning work, the recruit travels to Brunswick (with or without spouse/family) for a job-related visit to meet with colleagues, set up his/her office, etc.	Non-Taxable	Taxable
The recruit and family move to the Brunswick area around time the recruit begins works as a College employee	Non-Taxable if qualified expenses, Taxable if non-qualified expenses	Non-Taxable if qualified expenses, Taxable if non-qualified expenses
After moving to the Brunswick area to begin work as a College employee, the recruit and/or family incurs temporary lodging expenses	Taxable	N/A
After beginning work as a College employee, the recruit incurs expenses travelling between his/her former home and the Brunswick area	Taxable	N/A
The recruit begins work at the College but does not move to the Brunswick area, and incurs expenses travelling to and from his/her home and/or staying in the Brunswick area	Taxable	N/A

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Notes:

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