I. Policy

A. Only employees indicated in the annual State Appropriations Act may be furnished campus housing at no charge or less than fair market value. These employees must be approved by the President.

B. Housing furnished to employees who are required to reside on campus as a condition of their employment is not generally considered taxable income.

C. Housing furnished to employees as a convenience to the employee or the University will be reportable as taxable income to the employee per IRS guidelines.

II. Procedure

A. Departments funding all or partial costs of an employee’s housing must request written approval of the President via the Vice President for Finance and Chief Financial Officer. The request should include justification of campus housing for the employee. If the department requires the employee to reside on campus as a condition of their employment, documentation must be provided. The determination of taxable income will be made at the time of approval.

Sample Approval Form Below:

On Campus Housing for Visiting Faculty
Department: ___________________  Dept. Contact ___________________
Phone: ____________________

Housing on campus is requested for: ______________________________
SSN*: ______________________

*Social security number must be obtained for University reporting purposes. If a SSN is not available at time of application, visiting faculty will obtain upon arrival and submit to Family and Graduate Housing.

Begin Date: _______________  End Date: _______________

Type of housing requested:  ___ One-Bedroom    ___ Two-Bedroom

Justification of campus housing:

Payment will be (circle one):  Department  RQ    or    Direct from Employee**

Operating Unit/Department/Fund Code: ________________________________

Department Chair: ______________________________
Signature: _______________________________________

** An account number must be provided. Should payment not be made by employee when due, the account will be charged. Rent will be due for the dates listed above (late arrival and/or early vacating not excluded). Any change in dates must be approved in writing by the Coordinator for Family & Graduate Housing. Keys will be issued during regular business hours from the Family & Graduate Housing Office.
Routing:

1. **Housing Office** -- Send form to Family & Graduate Housing Office after completing the top section

2. **Vice President for Finance and Chief Financial Officer**

   ___________________________________________  Date
   
   Signature  
   
   ___ Taxable  ___ Non-Taxable

3. **President**

   ___________________________________________  Date
   
   Signature  
   
   ___ Approved  ___ Not Approved

4. **Housing Office**

   Apartment Assignment __________________________
   
   Monthly Rent
   
   Key Issued __________________________  Returned

5. **Payroll Department**

   ___________________________________________  Date
   
   Signature

III. Reason for Revision:
To update policy in regards to departmental name changes, reorganization and authorizing signatures.