



Corporate Policies and Procedures

Human Resources (HR)

Moving Expenses

Category: Compensation (CM)
Policy #: HR.CM.100
Applies to: MCW Faculty and Staff

Purpose:

It is the policy of the Medical College of Wisconsin (MCW) to provide eligible newly hired employees assistance with moving expenses to the extent that it is financially possible. Moving expenses are funded by the primary department for which the employee works.

Definitions:

Faculty: Faculty consist of health care professionals, researchers, and educators involved in teaching and/or scholarly activities and are appointed based on the role they are expected to play. All faculty members must hold an appointment in an academic unit and contribute to the core missions of MCW. Faculty members above the rank of Instructor are required to hold an academic or professional degree that is usually expected to be terminal in their field.

Faculty Executives: Faculty with top institutional administrative responsibilities, identified as an Officer and are in grade F225.

Staff Executives: Staff with top institutional administrative responsibilities in compensation grade 40. Includes VP, SVP, and EVP titles.

Staff Key Leader: Staff Leadership eligible for Key Leader Incentive plan.

Staff Physician: A physician who has completed residency and whose primary function at MCW is the practice of medicine within MCW's affiliate hospitals and clinics.

Employment Categories:

- **Full-time:** (used for Faculty or Staff) time worked is 40 hours per week. Employees are benefits eligible.

- **Full Professional Effort:** (used for Faculty or Staff Physicians only) devote full professional effort to MCW working less than 40 hours per week but a minimum of 20 hours per week. Employees are benefits eligible.
- **Part-time:** (Staff) Time worked is less than 40 hours per week but a minimum of 20 hours per week. Employees are eligible for certain benefits.
- **Casual Part-time:** (used for Faculty or Staff) time worked is more than 24 hours in a calendar year, but less than 20 hours per week up to 1,000 hours in a calendar year. Per the Faculty Handbook these faculty members may be considered Part-time, but are classified as casual in MCW information systems. Employees are ineligible for benefits.

Staff full and part-time definitions also apply to Staff Executives.

Policy:

To enhance recruitment for faculty and certain staff positions where no other agency or employer is responsible for such moving expenses, MCW may authorize payment of actual moving expenses of an eligible new full-time or full professional effort employee. The move must be from the employee’s former primary residence to the new job location, and the distance should be at least 50 miles. Reimbursement is provided by departmental funds.

Eligible positions may qualify for the following moving expense reimbursements (one relocation per household). Any reimbursement amounts exceeding the specified maximums will require approval through the Faculty Offer Letter Review process or through Staff Compensation.

Employee Group (Part-Time Excluded)	Reimbursement	Up To
Staff and Faculty Executives, Department Chairs, and Institute Directors	1/12 th Base Salary	\$25,000
Clinical Faculty (both Academic Faculty and Staff Physicians)		\$15,000
Staff Key Leaders		\$10,000
Non-Clinical Faculty and Instructors		\$10,000
All other positions	Requires approval through Faculty Offer Letter Review process or through Staff Compensation	

Upon acceptance of a new position with MCW, eligible employees will sign a relocation repayment agreement.

Part-time employees are not eligible for relocation benefits.

Procedure:

All moving expenses reimbursed to, or paid on behalf of, an employee are considered taxable income by the Internal Revenue Service (with some exceptions for active members of the military). Accordingly, all moving expense reimbursements provided by

MCW will be included as additional taxable income and will be subject to Federal, State, and FICA (Social Security and Medicare) tax withholdings and reported as such on the employee's W-2.

An external relocation vendor ("UrbanBound") facilitates partnerships with relocation providers to ensure the highest quality and most cost-effective options are available to relocating employees. Employees must utilize MCW's Urban Bound platform to be eligible for reimbursement.

The relocation vendor, UrbanBound, will either reimburse the new employee's moving expenses or direct pay vendors on behalf of the employee toward eligible relocation-related expenses. The employee will follow the processes established in partnership with UrbanBound and provide UrbanBound with appropriate documentation as support for the expense reimbursement or expense direct payment process. Tax reporting is coordinated between the Compensation Offices and the Payroll Office to ensure accurate records of reimbursed expenses for inclusion as taxable income and W-2 reporting.

All relocation activities must be completed within 12 months of the start date of the new MCW position.

References:

[Internal Revenue Service Publication 15-6, Employer's Tax Guide to Fringe Benefits](#)

[Corporate Policies and Procedures, Human Resources \(HR\), Employment Categories](#)

[MCW Relocation Managed Budget Package](#)

[MCW UrbanBound Relocation Guide](#)

[MCW UrbanBound Content Only Guide](#)

[MCW International Relocation Managed Budget Package](#)

[MCW International Relocation Managed Budget Package \(Only Canada & Mexico\)](#)

Attachments:

Not Applicable

Effective Date: 06/26/2008
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