Effective: August 1, 2009
Supersedes: Business Procedure 8.3 dated November 15, 2002
Applies To: System Office and Colleges
Procedure Responsibility: System Office of Business Services

Temporary Assignment Expense Reimbursement

Sections:

Section 8.3.1 – General Practice
Section 8.3.2 – Temporary Housing Payment Process
Section 8.3.3 – Car Allowance

Section 8.3.1 – General Practice

KCTCS may provide temporary housing for an employee, who accepts a temporary assignment, for a specified time period, at an alternative work location other than the employee's normal workstation. It is the intent of KCTCS not to place an additional personal expense burden on the employee.

Section 8.3.2 – Temporary Housing Payment Process

A. If KCTCS provides funding for employees, on a temporary assignment, to obtain temporary housing, the IRS considers such payments to be taxable fringe benefits. KCTCS may, at the discretion of the KCTCS President, also provide funding for the additional tax based on the employee's KCTCS salary, utilizing applicable federal guidelines. A temporary assignment, for this purpose, consists of at least 30 or more days.

B. Amount of rent or rent allowance is loaded on employee's paycheck data by KCTCS Payroll, as to report as taxable income and to withhold taxes. KCTCS Payroll will calculate the amount of additional funding necessary to eliminate additional employee taxes.

C. Deposits for housing should be paid via check request with prior approval. Once the housing agreement has expired, the deposit should be returned to the college business office. The employee has the responsibility of ensuring the entire amount of original deposit is returned on a timely basis.

Section 8.3.3 – Car Allowance

A. KCTCS may provide mileage reimbursement to an employee, on a temporary assignment at an alternative work location, if the employee cannot utilize a KCTCS vehicle.

B. An employee on a temporary assignment should maintain a log of actual business miles on a daily basis as documentation for reimbursement. Reimbursements that do are not substantiated by a log or other approved document may be taxable per IRS regulations.

C. If the employee does not obtain temporary housing, the employee may be reimbursed mileage in excess of the employee's normal commute.

D. If the employee has obtained temporary housing, the employee may be reimbursed round trip mileage for one weekly trip to the employee's permanent residence.

End of Procedure