

## **COE Guideline: Payment of Expenses Related to Prospective and New Faculty/Staff Visits to the College of Education**

**Purpose:** This guideline is to clarify the responsibilities of the Dean, departments and candidates in paying expenses related to prospective and new faculty/staff visits to the College of Education. It is to be treated as a guideline, and any modifications may be made at the discretion of the Dean.

**Search Expenses:** This category is defined as prospective faculty visits for the purpose of attending interviews for a faculty or staff position. Any expenses paid for the spouse/partner of a candidate should be considered a taxable benefit.

- Dean's Office (Budget 212-01 UP10010, cost center: OTHERSEARC):
  - Transportation costs to University Park (air, ground) – candidate only
  - Lodging – to cover candidate only for period necessary to conduct interviews and should be comparable in cost to the Nittany Lion Inn.
  - H-1B Visa Fraud Prevention and Detection Fee, if applicable.
- Department:
  - Meals for candidate only
- Candidate:
  - Phone calls, local rental car, entertainment

**Other Visits:** This category requires approval from the Dean, and is for candidates that have accepted an employment offer (verbally or in writing). In order for these trips to be tax-exempt to the candidate, there must be a University business purpose connected to the trip (ex/ attending a meeting). The duration of the visit must not unreasonably exceed completion of the University business. If the candidate travels to University Park on a Friday or Saturday for a Monday business meeting (to save airfare costs), then they may use the weekend to take care of personal business, such as searching for housing and child/elder care. Any expenses incurred during that time would be the sole responsibility of the candidate. Also, any expenses paid for the spouse/partner of a candidate, or expenses for trips not having a University business purpose, should be considered a taxable benefit to the candidate.

- Dean's Office (Budget 212-01 UP10010, cost center: OTHERSEARC):
  - Transportation costs to University Park (air, ground) – candidate and spouse/partner
  - Lodging – candidate and spouse/partner and should be comparable in cost to the Nittany Lion Inn
- Department:
  - Meals for candidate and spouse/partner (local rental car expense should be considered personal expense to the candidate)
- Candidate:
  - Phone calls, local rental car, entertainment, and other expenses related to searching for housing or child care opportunities

Please secure approval from the Dean for any expenses not falling within the guidelines listed above. All taxable benefits to the candidate should be reported using the Moving Expenses Support Form (available in GURU).