FLORIDA STATE UNIVERSITY
OFFICE OF HUMAN RESOURCES
282 Champions Way
PO Box 3062410
Tallahassee, FL 32306-2410
Phone: (850) 644-6034
Fax: (850) 645-4670

4-OP-C-7-B12 - RECRUITING INCENTIVES – NEW POLICY *(Click to view)*

Background on Moving Expenses: The Tax Cuts and Jobs Act passed by Congress in December 2017 repealed the deduction for moving expenses making employer paid moves or reimbursements a taxable benefit to the employee. Employer paid moving expenses in 2018 are no longer a deductible expense, meaning they are subject to Social Security (or FICA Alternative), Medicare, and Federal withholding taxes. As a result, all University payments made after 2017 for employee moving expenses (whether paid directly to the vendor or reimbursed to the employee) are taxable on the employee's paycheck and included on the employee's Form W-2 for the year. All employer-provided moving expenses are taxable income to the employee, including: house hunting, moving of household goods, and travel from the employee's former location.

Purpose of Policy: This policy has university-wide application for compensation procedures for new hires as it relates to recruiting incentives. This policy also provides guidance for determining eligibility and procedures for recruiting incentives, including sign-on bonuses, direct payment of moving expenses, temporary housing, and related incidentals to attract highly qualified individuals into positions deemed as critical to the mission and operation of the University.

Summary of Policy:

- Signing Bonus procedures, formerly part of 4-OP-C-7-D1 **Original Appointment/Compensation for USPS and A&P Employees (Including Executive Service),** will be added to new policy and will enforce a repayment period if an employee terminates within the first year of employment. The language would be included in policy and in the offer letter.

- Moving Expenses, formerly 4-OP-C-&-D12, will be added to the new policy and will include the following changes to previous policy:

  - Reimbursement to employees for personal relocation expenses (i.e., house hunting, lodging, travel from former resident to new location, etc.) will no longer be allowed.

  - Direct payment to contracted vendors for moving the employee's household goods will continue to be allowed, but will become taxable. With prior approval from the Chief Human Resources Officer, departments may generate a purchase order to direct pay one of the contract vendors. The department must advise the employee that this is considered taxable income and the taxes will be deducted from a bi-weekly pay period (s).

  - Departments may provide both the lump sum "Sign-on Bonus" and direct payment to a contract vendor for moving the employee's household goods.

- Temporary Housing may be paid by the University if the payment is clearly in the best interest of the University. It may be provided as a monthly Temporary Housing Allowance or the department may pay housing costs directly to vendors.

4-OP-C-7-G EVALUATION OF AEX, A&P AND USPS EMPLOYEE PERFORMANCE ***(Click to view)***

Purpose of Policy: To specify the methods and responsibilities for conducting and reporting employee performance evaluations.

Summary of Changes:

- Adding an additional overall performance rating level with rating description.
  - **Marginal Satisfactory** which is defined as "Employee performance minimally meets the expectations and requirements for the position."
- Adding a rating description to all performance rating levels.
  - **Exemplary** which is defined as "Employee performance level exceeds expectations, surpasses requirements, and is at the highest level of performance. Work serves as an example for others."
  - **Above Satisfactory** which is defined as "Employee performance level is higher than adequate expectations and requirements for the position, and approaching the highest levels of performance. Working towards an exemplary rating."
  - **Satisfactory** which is defined as "Employee performance level meets adequate expectations and requirements for the position but not approaching higher levels of performance. Working towards an above satisfactory rating.
  - **Below Satisfactory** "Employee performance level fails to meet adequate expectations and requirements for the position. Sustained improvement needed."

4-OP-E-10 - CONTINUITY OF OPERATIONS PLANNING (COOP) – NEW POLICY ***(Click to view)***

Purpose of Policy: Continuity of operations planning is necessary to achieve the University's rapid recovery from the effects of man-made, technological, or natural disasters.

Summary of Policy:

The changing threat environment and recent emergencies impacting higher education institutions, including acts of nature, accidents, technological emergencies, and human perpetrated acts of violence, have increased the need for continuity of operations capabilities that enable campus units to continue their essential functions.

COOP planning ensures that regardless of the event, essential functions will continue to be delivered to the extent possible to faculty, staff, and students. This approach anticipates the full range of potential hazards, from those that cause the temporary interruption of a single function to the shutdown of the entire campus for an extended period of time.

COOP is based on the principle that during an emergency the mission of the university is the preservation of health and life safety, the protection of property, the protection of research, and the return to normal or acceptable operations as quickly as possible.