RELOCATION POLICY
Postdoctoral Fellows and Research Investigators

1.0 PURPOSE

To define a consistent policy for providing relocation assistance to newly hired Postdoctoral Fellows and Research Investigators.

2.0 SCOPE

This policy will define eligibility criteria and type of expenses covered.

3.0 RESPONSIBILITY

The interpretation and administration of this policy shall be the responsibility of the Vice President, Human Resources. Any exceptions to this policy will be approved by the Vice President, Human Resources.

4.0 POLICY AND PROCEDURES

4.1 Eligibility – Postdoctoral Fellows and Research Investigators are eligible for relocation assistance if, at the time of their initial hire, they live more than 50 miles from the Laboratory. If the distance between the employee’s new position at CSHL and their old home is not 50 miles more than their old position and their old home, the reimbursement received will be treated as taxable income and paid through Payroll. Relocation must occur within 12 months of the hire date to be eligible for relocation benefits.

4.2 Covered Expenses – All reasonable relocation expenses, including airfare for yourself, your spouse* and your children are reimbursed up to a maximum of $2500 for single employees; $3500 for employee plus spouse; $4500 for employee, spouse and children. The most economical means of travel and shipping of personal belongings should be used and original receipts are required for all expenses.

*Note: In the instance when a couple is hired by the Laboratory, their relocation benefit will be based upon their family status and not as two individual hires.

4.3 Expense Reporting - The Postdoctoral Fellow or Research Investigator will submit the documented relocation expense to Human Resources within a reasonable period of time for review in accordance with policy limits. The relocation expense request will then be approved and forwarded to Accounting for payment. Any excess reimbursements must be returned to the Laboratory within a reasonable period of time.

Examples of Reimbursable Relocation Costs:
(including but not limited to the following)

- Lodging (if driving)
- Airfare for self and family - coach class only (Airline rebooking fees are not eligible for reimbursement.)
- Shipping costs for moving of personal belongings/household goods
  (Note: CSHL recommends obtaining a least two or three estimates for shipping/moving personal goods. Costs can vary a great deal, and it will be your...
Transportation from the NY area airport to the Laboratory can be arranged and charged to relocation expenses. If you would like CSHL to make arrangements for a car please contact the Human Resources office.

4.4 **Termination Penalty** – Postdoctoral Fellows or Research Investigators who voluntarily leave the Laboratory within 12 months of their start date, will be required to reimburse the Laboratory for 100% of the relocation expenses paid to them.

4.5 **Taxability** – Qualified relocation expense reimbursement will not be included as taxable income, but will be reported on the W-2 in Box 12. IRS guidelines contain certain minimum requirements be met, for example the distance and time test, for moving expenses to be qualified. Any non-qualified reimbursements received will be included in Box 1, on the W-2 and have all appropriate taxes withheld.

This policy is not to be considered an employment contract or a guarantee of any kind. The Laboratory reserves the right to administer, interpret, revise, supplement, or rescind policies as it deems appropriate.