

## Provost's Housing Guidelines for Visiting Faculty and Scholars

**No offer of on-campus housing or payment of a housing allowance may be made to a visiting faculty member or scholar without the prior written approval of the Provost or the Provost's designee.**

As a general rule, the University does not provide on-campus housing for or pay a housing allowance to a visiting faculty member or scholar. There may be circumstances, however, when it may be appropriate for the University to provide on-campus housing for or to pay a housing allowance to a visiting faculty member or scholar. These circumstances include:

- when the nature of the assigned duties require the visiting faculty member or scholar to reside on campus in order to fulfill those responsibilities;
- when a visiting faculty member or scholar is appointed for a very short period of time ( i.e. less than a semester); or
- When a visiting faculty member's or scholar's appointment requires duties over irregular periods of time ( i.e. three weeks per semester)

There can be significant financial consequences when the University provides on-campus housing or pays a housing allowance to a visiting faculty member or scholar.

- The value of on-campus housing is not taxable to the visiting faculty member or scholar when it is necessary for the person to live on campus in order to properly perform his or her duties and the person is required to accept such lodging as a condition of employment. Failure to comply with IRS rules can result in significant (and unintended) adverse tax consequences to the visiting faculty member or scholar.
- A housing allowance is generally taxable. However the amount of the allowance is not subject to retirement contributions and housing allowances do not include fringe charges. When the University provides a housing allowance, the visiting faculty member or scholar will be responsible for making his or her own living arrangements. Under NO circumstances will the University rent an off-campus residence, co-sign a lease or pay a security deposit for a visiting faculty member or scholar.

If you need additional information regarding the employment implications of on-campus housing or payment of a housing allowance, please contact Dr. Janet Cox, Assistant Provost for Personnel and Director of Academic Personnel Services at 529-6724.