



## Recruitment Travel Expenses - Tax Treatment

### Document Purpose

This document is intended to provide an overview of travel scenarios encountered when recruiting job candidates to the University. This document should be read in tandem with the University's Reimbursement of Recruitment Expenses Policy and Procedures located at (<https://policy.uconn.edu/2011/05/31/reimbursement-of-recruitment-and-moving-expenses/>). This document is not intended to be exhaustive, and may not address every scenario a department encounters when recruiting a job candidate. Departments are welcome to confirm the tax treatment of travel scenarios not included herein by contacting the Tax & Compliance Office at [taxcompliance@uconn.edu](mailto:taxcompliance@uconn.edu).

<u>Travel Scenario</u>	<u>Travel Expenses for the Candidate</u>	<u>Travel Expenses for the Candidate's Spouse / Family Member</u> (A)
1 The candidate travels to Storrs to conduct an interview.	Not taxable	Per Policy, UConn is not permitted to pay travel expenses for the Candidate's Spouse/Family Member. (B)
2 The candidate travels to Storrs to conduct an interview. The candidate's family member travels with the candidate. The candidate's family member also interviews for a position with the University.	Not taxable	Not taxable
3 The candidate travels to Storrs to conduct an interview. On the same day of the interview, the candidate tours the area, looks at schools, and house-hunts.	Not taxable	Per Policy, UConn is not permitted to pay travel expenses for the Candidate's Spouse/Family Member. (B)
4 The University has issued an offer letter to the candidate, but the candidate has not yet accepted the offer. The candidate travels to Storrs to tour the area, look at schools, or house hunt.	Taxable	Taxable. Policy authorizes attendance of "one immediate family member."
5 The University has issued an offer letter to the candidate, but the candidate has not yet accepted the offer. The candidate travels to Storrs to conduct business meetings with University personnel. On the same day as the business meetings, the candidate tours the area, looks at schools, or house-hunts.	Not taxable	Taxable

(A) Travel expenses typically include transportation, meals, and/or lodging. All travel expenses must comply with the University's Travel and Entertainment Policy located at (<https://travel.uconn.edu/travel-policy/>).

(B) Unless the family member is also interviewing for a position at the University.