

HOUSING FRINGE BENEFITS

Section: Human Resources

Policy: Housing follows the USG policy, [Taxable Fringe Benefits](#) and [UGA's Relocation Expenses Policy](#). The following procedures outline Housing-specific items related to the USG/UGA policies.

Purpose: The purpose of this policy is to provide guidelines for the department to report fringe benefits, where applicable.

Scope: This policy applies to staff that may receive fringe benefits.

Procedure:

I. **Temporary on-campus housing**

- A. Occasionally, staff may temporarily live on campus (e.g., a newly hired staff member). Prior to making this offer, supervisors must route all live-on requests through the supervisory chain to the executive director level for approval.
- B. If approved, the executive director will email the duration and accommodation type to the supervisor and copy the associate director for business and human resources and human resources senior manager.
- C. Each November, the associate director for business and human resources will send license fees listed for the room type multiplied by the nights stayed to UGA Payroll. UGA Payroll will include the taxable benefit for living on campus in the staff member's November and/or December paycheck(s).
 - a. If there is not a license fee rate associated with a room type (i.e. staff apartment) the following will be used:
 - i. For a 2 bed/1 bath unit, a University Village Building G rate will be used
 - ii. For a 2 bed/2 bath unit, a Brandon Oaks rate will be used
 - iii. For a 1 bed/1 bath unit, a University Village Building A rate will be used

II. **Permanent on-campus housing**

Residence hall directors and the residential leadership coordinator are required to live on campus as part of their position duties. This benefit is not taxable.

III. **Relocation**

Relocation is not included in this policy. [See UGA Relocation Expenses policy](#) for information.

IV. **Clothing**

A. **Uniforms**

Uniforms are generally considered a working-condition fringe benefit, and are not includable in employee wages. Please reference the University Housing uniform policy for more information on what is considered a uniform and which staff are provided uniforms.

B. **Other clothing**

For USG's purposes, clothing items of nominal value (\$75 or less cumulative annually/calendar year) and provided infrequently (no more than two times per

calendar year) may be excluded from taxation as a *de minimis* fringe benefit. Any clothing in this category must be approved at the director level prior to purchase.

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