

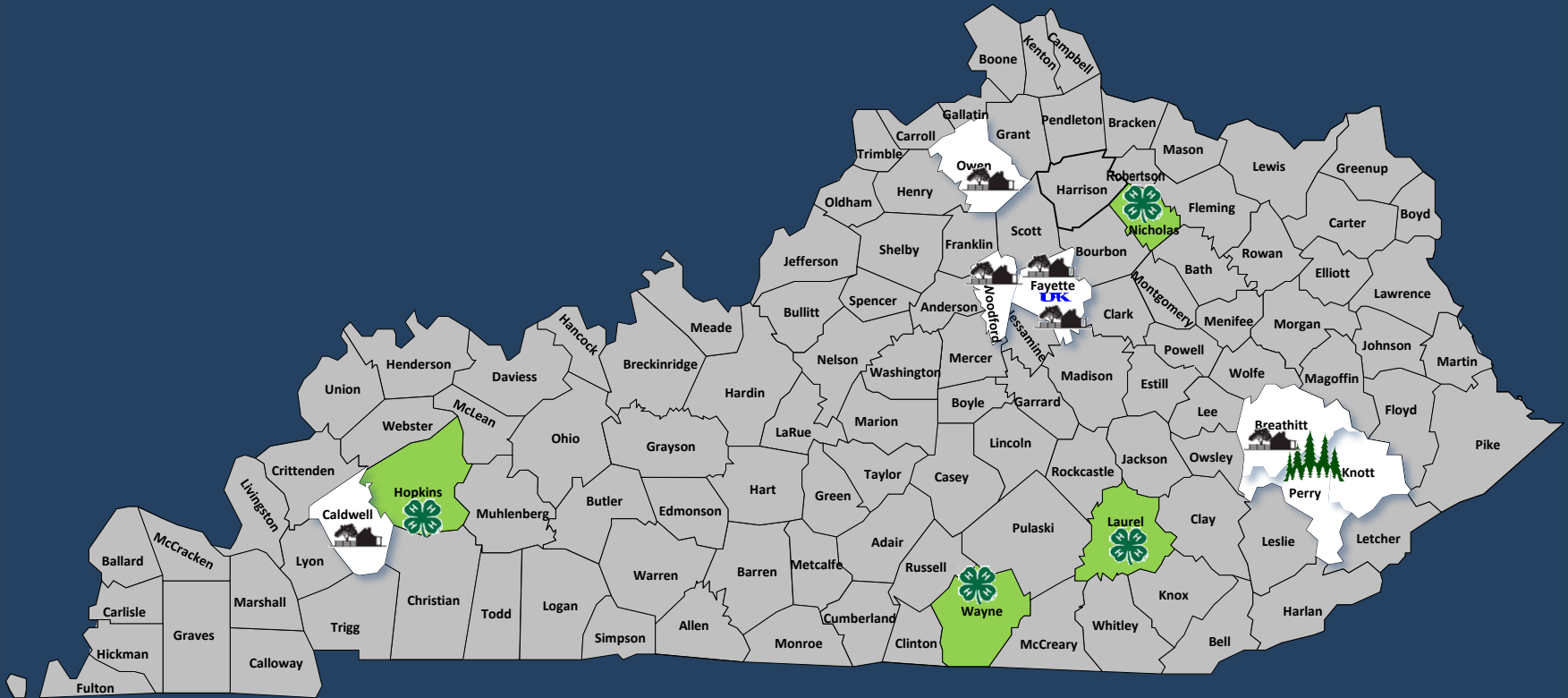
Research Center Housing

Lessons Learned at Kentucky



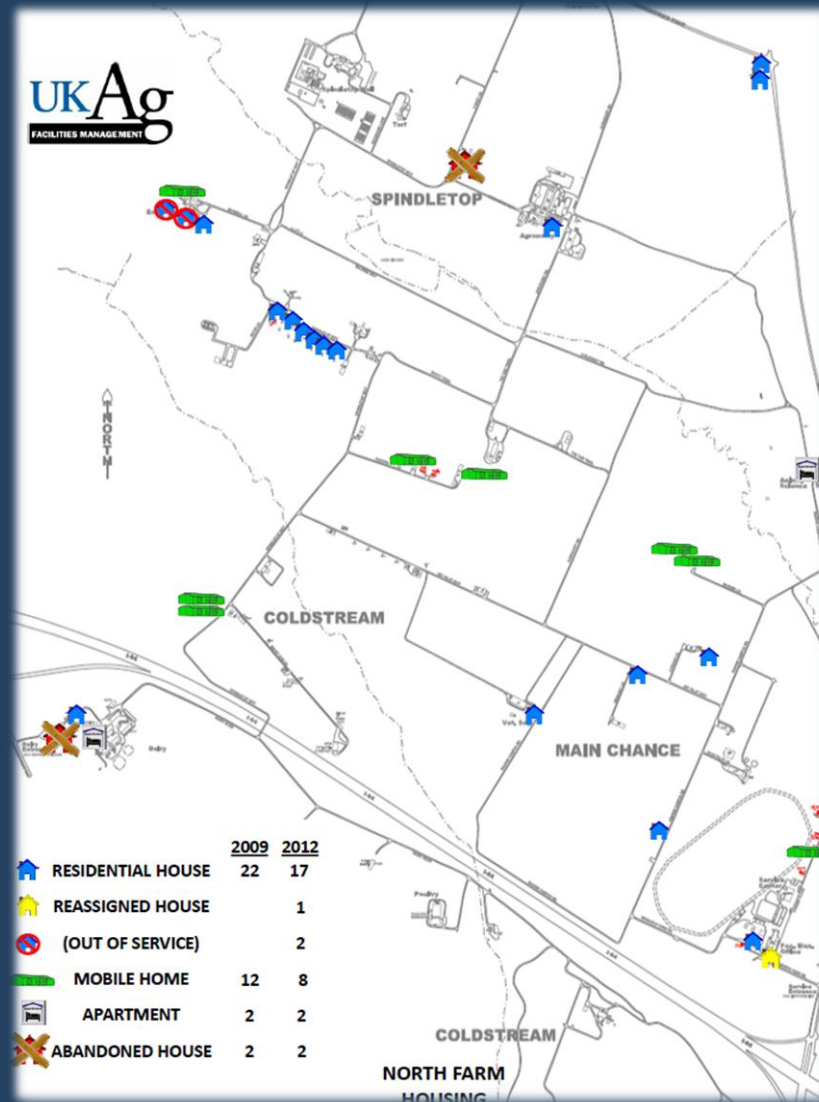
Facilities Management

Research Centers and 4-H Camps



Mobile Homes (FEMA)	23
Apartments	11
Houses	47
	81

Facilities Management



REASONS TO PROVIDE HOUSING

HUSBANDRY

Animal Care Personnel

The principal scientist or animal management supervisor should make all animal care personnel aware of their responsibilities during both normal work hours and emergencies. A program of special husbandry procedures in case of an emergency should be developed.

It is the research facility management's responsibility to ensure that personnel caring for agricultural animals used for research or teaching are appropriately qualified or trained. This responsibility may be delegated to an IACUC. Qualification by experience and (or) training must be documented. The animal facility manager must ensure that all animal care personnel are aware of their responsibilities during and outside normal work hours. Protocols for emergency care must be developed and made available to all personnel.

- IACUC, ANIMAL CARE ?
 - IACUC does not mandate that animal care personnel live on the farm.
- SECURITY ?
 - Does farm have a perimeter fence, gates, cameras?
- EMERGENCIES ?
 - Weather related, power failure, snow removal?
- SUPPLEMENT SALARY ?
 - \$600 lease = \$3.70/hour pay
- STUDENT EDUCATIONAL EXPERIENCE ENRICHMENT ?
 - Some students may not attend college were it not for housing.



Department of the Treasury
Internal Revenue Service

Publication 15-B

Cat. No. 29744N

Employer's Tax Guide to Fringe Benefits

For use in 2012



Contents

What's New	1
Reminders	2
Introduction	2
1. Fringe Benefit Overview	2
Are Fringe Benefits Taxable?	2
Cafeteria Plans	3
2. Fringe Benefit Exclusion Rules	5
Accident and Health Benefits	7
Achievement Awards	8
Adoption Assistance	8
Athletic Facilities	9
De Minimis (Minimal) Benefits	9
Dependent Care Assistance	9
Educational Assistance	10
Employee Discounts	11
Employee Stock Options	12
Employer-Provided Cell Phones	12
Group-Term Life Insurance Coverage	12
Health Savings Accounts	15
Lodging on Your Business Premises	16
Meals	16
Moving Expense Reimbursements	18
No-Additional-Cost Services	19
Retirement Planning Services	20
Transportation (Commuting) Benefits	20
Tuition Reduction	21
Working Condition Benefits	22
3. Fringe Benefit Valuation Rules	24
General Valuation Rule	24
Cents-Per-Mile Rule	24
Commuting Rule	25
Lease Value Rule	26
Unsafe Conditions Commuting Rule	28

In contrast, business-provided lodging is far more restricted. Publication 15B, [Employer's Tax Guide to Fringe Benefits](#), discusses what types of employer benefits are excluded from taxation. It's important to note that these benefits are generally *not* available to the self-employed, general partners, and more than 2% shareholder-employees of S-corporations. Those left include C-corporation employees and employees of the self-employed, partnerships, and S-corporations.

In order for employer-provided lodging to be excluded as a qualified fringe benefit, it must meet three tests:

1. It is furnished on the employer's business premises (also must be the employee's place of work);
2. It is furnished for the employer's convenience (must be for a substantial business reason, other than to provide the employee with additional compensation)
3. It is a condition of employment (employees are required to live on the business premises in order to conduct their duties)

The clear intent of this fringe benefit is for special cases like farmhands and housekeepers. Even if a C-corporation arranged this for an employee (presumably the CEO), they would have a difficult time justifying either the "substantial business purpose" part of the employer's convenience test, or the "conduct of their duties" part of the condition of employment test.

Facilities Management

Lessee Name _____

UK BLDG # _____

UNIVERSITY OF KENTUCKY
COLLEGE OF AGRICULTURE
FACILITIES MANAGEMENT
2275 TURNER PLACE
LEXINGTON, KY 40511
859-254-1434

EMPLOYEE HOUSING POLICY

Purpose

The University has a responsibility to maximize the use of its limited housing resources for the benefit of the College of Agriculture, while protecting its rights under Kentucky law.

Policy

This Policy sets forth the housing policy for the employee residential properties managed by the College of Agriculture's Facilities Management within the College's farms, research centers, and 4-H Camps.

Exceptions for outlying properties (4-H Camps, RCARS & REC) are covered under Addendum A.

ELIGIBILITY

To be eligible for employee residential housing, the Tenant must be a regular or temporary, full-time employee.

Tenants do not automatically retain their eligibility if there is a change in their status (i.e., the employee is no longer a full-time employee).

EMPLOYEE LEASE AGREEMENT INFORMATION

Only persons listed on the Lease Agreement (the "Lease") may occupy the property and each person must sign the Lease. If there is a change in Tenants, Facilities Management **MUST** be notified immediately and the Lease updated to show current Tenants.

All Tenants, 18 years of age or older, who live in a College of Agriculture residence must sign the Lease Agreement. Tenants are "jointly and severally" liable for the residence and its contents as well as all charges. Each individual in the residence can be held legally responsible for the full balance of charges.

Updated 1/22/2013

Lessee Initial _____ Supervisor Initial _____ Page 1
Additional Lessees Over 18 Year of Age: _____; _____; _____

Lessee Name _____

UK BLDG # _____

UNIVERSITY OF KENTUCKY
COLLEGE OF AGRICULTURE
FACILITIES MANAGEMENT
2275 TURNER PLACE
LEXINGTON, KY 40511
859-254-1434

STUDENT HOUSING POLICY

Purpose

The University has a responsibility to maximize the use of its limited housing resources for the benefit of the College of Agriculture, while protecting its rights under Kentucky law.

Policy

This Policy sets forth the housing policy for the employee residential properties managed by the College of Agriculture's Facilities Management within the College's farms, research centers, and 4-H Camps.

Exceptions for outlying properties (4-H Camps, RCARS & REC) are covered under Addendum A.

ELIGIBILITY

To be eligible for employee residential housing, the Tenant must be a regular, full-time undergraduate or graduate student.

Tenants do not automatically retain their eligibility if there is a change in their status (i.e., the student is no longer enrolled at the University).

STUDENT LEASE AGREEMENT INFORMATION

Only persons listed on the Lease Agreement (the "Lease") may occupy the property and each person must sign the Lease. If there is a change in Tenants, Facilities Management **MUST** be notified immediately and the Lease updated to show current Tenants.

All Tenants, 18 years of age or older, who live in a College of Agriculture residence must sign the Lease Agreement. Tenants are "jointly and severally" liable for the residence and its contents as well as all charges. Each individual in the residence can be held legally responsible for the full balance of charges.

Leases automatically renew each month and tenants must give a thirty (30) day written notice to vacate. The University also has the right to terminate the Lease and require the Tenant to vacate the premises upon a thirty (30) day written notice for any reason.

Updated 12/3/2012

Lessee Initial _____ Supervisor Initial _____ Page 1

Facilities Management

LEASE OF COLLEGE OF AGRICULTURE RESIDENTIAL PROPERTY REAL ESTATE SERVICES UNIVERSITY OF KENTUCKY

Effective Date of Lease _____

THIS LEASE, made this _____ day of _____, _____ by and between the UNIVERSITY OF KENTUCKY, hereinafter referred to as the LESSOR, and

Student / Staff ID # _____

Student / Staff ID # _____

Student / Staff ID # _____

Hereinafter referred to as the LESSEE, the LESSEE being a registered full-time University of Kentucky student, full-time staff, STEPS or faculty shall be wholly or singularly responsible for the property and the taxable rent liability. If an employee is required to live in a University Property as a condition of their employment, the employee is EXEMPT from this taxable rent liability, but is required to sign a lease.

WITNESSETH:

1. The LESSOR hereby leases to the LESSEE the following premises, to wit:
University Building Number: _____
Address: _____
County: _____
2. The lease is for a period of one month, and shall continue from month to month unless terminated by one of the parties as hereinafter provided. If the residence will be occupied on a temporary basis, the LESSEE will be required to vacate the premises on or before Month _____, Day _____ Year _____.
3. The LESSEE agrees that living in a University of Kentucky property carries with it a taxable fringe benefit, which requires that Federal, State, and local income taxes plus FICA (Social Security and Medicare) taxes be deducted from the LESSEE'S University pay check, each pay period. The LESSEE agrees that the taxable benefit is based on the market value of the rent plus utilities, if the utilities are paid by the University. If the utilities are paid by the LESSEE, the taxable benefit is based on market rent only.
The LESSEE agrees that the market rent and University provided utilities for the subject property is \$ _____ per month, and the appropriate taxes will be deducted from each bi-weekly paycheck. These payroll deductions will continue until LESSEE has removed all personal belongings from the premises and surrounding property, and there has been an inspection by Facilities Management.
4. The LESSEE agrees the he/she has inspected the premises and accepts the same in their present condition, it being understood that the LESSOR is not liable for injuries to the LESSEE, his licensees, invitees, or guests resulting from any defect excepting only those not discernible by reasonable inspection. A Check-In/Check-Out Inventory List will be made and signed by LESSOR and LESSEE. Final inspection will be made on the last day of occupancy unless Move-Out occurs on a weekend, then inspection will be made prior to that time.

UNIVERSITY OF KENTUCKY COLLEGE OF AGRICULTURE FACILITIES MANAGEMENT

HOUSING PROCEDURES

Process – Tenant Supervisor

- Tenant's supervisor shall inform the COA Facilities Management business staff a minimum of ten (10) business days prior to preferred move-in date of tenant.
- Tenant's supervisor signs the COA Lease before the tenant is eligible to occupy any residence.
- Tenant's supervisor initials the COA Housing Policy before the tenant is eligible to occupy any residence.
- Tenant's supervisor signs the COA Move-In/Move-Out form after the tenant has completed the Move-In inspection for the tenant to remain eligible to occupy any residence.
- Tenant's supervisor signs the COA Move-In/Move-Out form after the tenant has completed the Move-Out inspection in order for tenant to receive a refund of security deposit.

Process - Tenant

- Tenant signs the COA Lease before they are eligible to occupy any residence.
- Tenant shall pay a \$150 refundable security deposit at the time of signing the lease in order to occupy any residence.
- Tenant initials the COA Housing Policy before they are eligible to occupy any residence.
- Tenant completes the Move-In inspection and signs the COA Move-In/Move-Out form within one (1) week of occupancy to remain eligible to occupy any residence.
- Tenant shall place any applicable utilities in their name within one (1) week of occupation.
- Tenant shall give a thirty (30) day notification of intention of Move-Out to the COA Facilities Management Business Staff in order to receive a refund of security deposit.
- Tenant completes Move-Out inspection and signs the COA Move-In/Move-Out form in order to receive a refund of security deposit.
- Tenant returns residence key, mailbox keys, and gate card to the COA Facilities Management Business staff in order to receive a refund of security deposit.

Process – Facilities Management Business Staff

- Business staff must receive notification of intention of move-in a minimum of ten (10) business days prior to preferred move-in date of tenant to prepare documents and verify eligibility of tenant.
- Business staff verifies favorable background check and employment status with tenant's department prior to tenant occupation of residence and signing of COA Lease, COA Housing Policy, and COA Move-In/Move-Out form.

Facilities Management

College of Agriculture Residential Move-In/Move-Out Form			
Tenant Information			
Name:			
Student ID/Position #:		Phone #:	
Email:			
Permanent address:			
City:	State:	Zip:	
Department Information			
Department Name:		Unit:	
Address:			
City:	State:	Zip:	Phone:
Contact Name:		Contact Email:	
Intended Use of Housing Assignment			
Move In Date:		Intended Move Out Date:	
Intended Need for Housing:			
Housing Assignment			
Address:			
City:	County:	Zip:	
Building Number:		Building Type:	
Items of Note			
<input type="checkbox"/> Tenant and all occupants above the age of 18 shall sign a lease in order to occupy a residence. <input type="checkbox"/> Tenant and all occupants above the age of 18 shall initial the appropriate COA Housing Policy in order to occupy a residence. <input type="checkbox"/> Tenant shall be aware of usage and abuse of utilities paid by the University. <input type="checkbox"/> Tenant shall winterize building upon leaving during winter months. <input type="checkbox"/> Tenant shall sign this form in order to occupy a residence and again upon vacating residence and allow inspection of residence for maintenance and security issues. <input type="checkbox"/> Tenant shall be responsible for their own Renter's Insurance. <input type="checkbox"/> Tenant shall return all residential keys, mailbox keys, and gate cards to the COA Facilities Management Business staff upon move out. <input type="checkbox"/> Tenant shall only receive an exemption of tax payment because of requirements based on their JAQ.			
Move In			
Signature of Tenant:		Date:	
Signature of Unit Manager/Supervisor:		Date:	
Move Out			
Signature of Tenant:		Date:	
Signature of Unit Manager/Supervisor:		Date:	
Forwarding Address of Tenant			
Address:			
City:	State:	Zip:	Phone:

Last Revised: 10/24/2012

Facilities Management



Facilities Management

