EMPLOYER PROVIDED SUMMER HOUSING

Some departments are fortunate to be able to pay the on campus housing cost for their student workers over the summer. Before any offer is made to a student, be sure your departmental budget has the available funds to cover these costs.

1. Summer Housing costs for Summer 2007 are $300 per month.
2. Hiring department must submit authorization for payment of student housing to Debbie Deikman, Billing Specialist, with copies to Office of Resident Life and Payroll. This authorization should include Student name and ID #, amount to be paid by department and funding source (GL Account Number).
3. The expense is charged to the new budget year unless otherwise requested.
4. If you want to have the cost split, or charged in this current year, you will need to contact Susan Hooks.
5. Internal Revenue Service Code Section 119(d) allows an employer to exclude the value of lodging you furnish to a student employee from the employee’s wages if it meets all of the following tests:

   A. It is furnished on your business premises.
      For this exclusion, your business premises are generally your employee’s place of work. St. Mary’s Residence Halls meet this requirement.

   B. It is furnished for your convenience.
      Whether you furnish lodging for your convenience as an employer depends on all the facts and circumstances. You furnish the lodging to your employee for your convenience if you do this for a substantial business reason other than to provide the employee additional pay /convenience.

   C. The employee must accept it as a condition of employment
      Lodging meets this test if you require your employees to accept it because they need to live on your business premises to be able to properly perform their duties. Examples include employees who must be available at all times and employees who could not perform their required duties without being furnished the lodging.