

## College Operating Procedures (COP)



**Procedure Title:** Expense Allowance  
**Procedure Number:** 04-0501  
**Originating Department:** Office of Financial Services

**Specific Authority:**

Board Policy  
Florida Statute § 112.061; 1001.65  
Florida Administrative Code 6A-14.0732

**Procedure Actions:** Adopted: 07/93; 1/2010

**Purpose Statement:** A semi-monthly allowance is authorized by the College President for certain positions where the incumbent's incur expenses while performing official duties within the five county district which are necessary on a regular basis.

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### **Guidelines:**

This procedure applies to College positions which are authorized by the President to receive an allowance in addition to the employee's base salary. Allowances include but are not limited to car, housing, professional development, phone, moving and travel.

Allowances are subject to payroll withholding taxes and are reported as wages on the employee's W-2.

### **Procedures:**

#### **I. CAR ALLOWANCE**

Car allowances provide compensation for the business use of personal vehicles. The authorized amount will be an addition to the incumbent's gross salary and reviewed on an annual basis per contract renewal.

- A. Human Resources will initiate the proper paperwork and route for signature/approval.
- B. Payment will be one-half the monthly allowance paid with employee's regular semi-monthly pay. If the effective start or end date of the monthly allowance does not coincide with an entire pay period, the allowance will be prorated on the same basis as the employee's regular pay.

## **II. HOUSING ALLOWANCE**

The authorized amount will be an addition to the incumbent's gross salary and reviewed on an annual basis per contract renewal.

- A. Human Resources will initiate the proper paperwork and route for signature/approval.
- B. Payment will be one-half the monthly allowance paid with employee's regular semi-monthly pay. If the effective start or end date of the monthly allowance does not coincide with an entire pay period, the allowance will be prorated on the same basis as the employee's regular pay.

## **III. PROFESSIONAL DEVELOPMENT**

The authorized amount will be an addition to the incumbent's gross salary and reviewed on an annual basis per contract renewal.

- A. Human Resources will initiate the proper paperwork and route for signature/approval.
- B. Professional Development payment will be processed as a one-time payment on the first pay period of July each fiscal year.

## **IV. PHONE ALLOWANCE**

For Cell Phone Allowance refer to the Compensation for Cellular Communication Devices Policy.

## **V. MOVING ALLOWANCE**

The College may allow a moving allowance to attract highly qualified candidates for Executive and Administrative level positions or difficult-to-fill positions for the purpose of relocation and/or moving expenses. Moving allowance must be a pre-determined, fixed amount, and must be outlined in the candidate's offer letter, providing Executive Vice President approval have been obtained and funding is identified.

- A. The initial basis for a moving allowance comes through salary recommendations that are discussed between the hiring manager and HR. The recommendation is taken to the cognizant Campus President for support and up to the Executive Vice President for approval.
- B. Personnel Action Form should accompany new hire package.
- C. The moving allowance is a one-time payment paid directly to the new hire.
- D. A new hire may be required to repay the full amount of moving allowance to Florida SouthWestern State College if he/she leaves the College within twelve (12) months of the date of his/her employment date.

## **VI. TRAVEL ALLOWANCE**

When an employee is stationed in a city for a period of over 30 continuous workdays, such city shall be deemed to be his/her official headquarters. Traveler will receive a per diem rate based on §112.061. Actual lodging and car rental expenses may be handled as Class A Travel through Accounts Payable and paid directly to vendor.

- A. Payroll will initiate the proper paperwork and route for signature/approval to Executive Vice President or Vice President of Financial Services.
- B. Payroll will process a one-time payment.