



Attestation Form for Temporary Assignment/ Temporary Relocation for One Year or Less

Individuals performing services for Harvard or Harvard faculty on an approved sabbatical who are performing Harvard services away from their tax home¹ in another location may have expenses considered qualified (nontaxable) as long as the below criteria are met. All expenses must meet IRS accountable plan rules (original receipts, business purpose, timely submission (<90 days). Payment of these expenses are at the discretion of the school or unit, if budget and funding allow and must be documented in any contract or Agreement.

Please note that moving, health care, or dependent expenses are always considered taxable and must be processed as additional compensation. Harvard should not pay for moving expenses directly.

These rules also apply if paid through a third-party payroll provider (Yoh/DZConnex/Fieldglass/AllSource, etc.). All payments should be processed appropriately in the Fieldglass system following all Harvard and accountable plan rules.

I _____ confirm that my appointment dates are _____ to _____
Employee Name

and the below are accurate.

- I am performing services² for Harvard and **not** receiving a stipend or fellowship for my own research or professional development, AND
- My appointment is a limited assignment (one year or less), AND
- My tax home¹ is not in Massachusetts which is my main Harvard work location (e.g., live and registered to vote in NY but teaching in Cambridge), AND
- I incur two sets of living expenses simultaneously (e.g., Cambridge and New York).

Note:

- Expenses submitted meet all accountable plan rules (complete business purpose, receipts, timely submission) and must include language that the appointment meets the terms of the above or includes this attestation form
- Any lodging expenses incurred at the sabbatical location would be less any income received by the faculty member for renting out their primary residence.
- Any dependent expenses for an individual on temporary assignment subject to tax reporting and withholding.

Employee Signature

Date

See [Moving, Recruiting, and Related Expenses](#) document.

¹ Generally, tax home is considered the individual's regular place of work, regardless of where they maintain their family home/residence and regardless of whether they work remotely. If an individual's tax home changes (e.g., they are not incurring two sets of living expenses simultaneously) housing and living expenses would be considered taxable.

² Contact your hiring department, faculty affairs, or Human Resources Office if you are unsure of your classification.