

Moving and Relocation Allowances

Definitions

For the purpose of these procedures, the following definitions will apply:

- Appointing Authority – Appropriate area or his/her designee.
- Headquarters – The place where the employee spends the largest portion of regular work days or working time or the place to which the employee returns on completion of special assignments.
- President – Shall include his/her designee.
- Residence – A primary dwelling is the actual dwelling place of the employee and shall be determined without regard to any other legal or mailing address.
- Household Goods – Personal effects and items used or to be used in the employee's residence necessary for the maintenance of a household. Household or personal goods include items such as furniture, clothing, household appliances, foods, and other items which are usual or necessary for the maintenance of a household. Items not included are automobiles or other motor vehicles such as boats, equipment, building material, etc.
- Long Term Temporary Assignment – An assignment period of six months or longer.
- Employee – A current CSU employee or an individual who has been offered a position within the CSU by an authorized authority and has accepted such an offer.

Scope

Current CSU employees

- Whenever a current CSU employee is required to change his/her place of residence because of a change in assignment, promotion, or other reason related to the employee's duties considered to be in the best interest of the CSU, the employee shall receive reimbursement for reasonable moving and relocation expenses.
- To qualify for reimbursement, the new job location must be at least 25 miles farther from the employee's former home than the old primary job location. The Vice President for Administration and Finance may authorize exceptions to this requirement in cases where it creates unavoidable hardship for employees.

Initial appointments

- An individual, who has accepted a position within the CSU, may receive reimbursement for his/her reasonable moving and relocation expenses. This provision applies to an employee of a CSU campus who accepts an ongoing assignment at another CSU campus.
- The determination of who is to receive such reimbursements and the amount of such reimbursements shall be made by the appropriate area vice president.

Temporary appointments

- A current CSU employee who accepts a long-term temporary assignment offered by a CSU other than his/her current appointing authority may receive a temporary relocation allowance.
- To receive consideration for this allowance, the employee's temporary job location must be at least 25 miles farther from the employee's permanent residence than the former job location. The appropriate area vice president may authorize exceptions to this requirement in cases where it creates unavoidable hardship for the employee.
- The temporary employee must also maintain a permanent residence in the vicinity of the former job location for the duration of the temporary appointment.
- Temporary relocation allowances will not be authorized for every temporary appointee meeting the requirements identified above. The determination of who is to receive such an allowance, and the amount of that allowance, shall be made by the appointing authority subject to the requirements of these procedures.

Reimbursable Expenses

Full or partial reimbursement, within budgetary constraints, may be allowed for the actual and necessary expenses incurred for the following when properly documented by invoices and receipts:

- Packing
- Insurance
- Transportation
- Storage in transit (not to exceed 60 days)
- Unpacking and installation of goods at the new residence

If an employee elects to move him or herself, reimbursement for such moves may not exceed the costs that would have been incurred had a commercial firm been used.

An employee and spouse or domestic partner may be reimbursed for relocation travel (defined as a one-way trip from the former residence to the general area of the new primary job location). The following limits apply:

- Lodging – Actual expenses supported by an original receipt
- Meals - \$50.00 per day maximum
- Incidentals - \$5.00 for each complete 24-hour period
- Mileage - .24 cents per mile

There is no provision for the relocation of children or pets.

This allowance shall not be paid for more than 60 days unless the appointing authority has determined in advance that the search for a new residence will result in unusual and unavoidable

hardship for an employee and spouse or domestic partner and, therefore, has granted an exception.

This allowance shall terminate immediately upon establishment of a permanent residence.

The following moving expenses are subject to withholding and are therefore reportable and taxable as income. Employees should consult a tax professional regarding the potential impact of moving and relocation benefits.

- Meals connected with the move
- Pre-move house hunting trips
- Temporary living expenses
- Sales or purchase of a residence
- Leases, unexpired or new
- Storage more than 30 days after moving into residence
- Mileage reimbursement in excess of the federal moving expense mileage rate
- Moving expenses that do not meet the time or distance tests (The federal time test is an employee must work full time for 39 weeks during the 12 months immediately following the move and the federal distance test is an employee's new headquarters must be at least 25 miles farther from the employee's former residence compared to the distance between the former residence and the old headquarters.)

Procedure for Payment of Claims

- A completed travel expense claim form with all receipts and/or invoices verifying the actual costs of a move shall be submitted directly by the employee to his/her appointing authority.
- A copy of the appointment letter should be attached to the claim
- Claims/invoices for faculty moving expenses must be approved by the dean and Associate Vice President of Faculty Affairs.
- If the appointing authority approves the reimbursement, the claim form should be sent to the campus Travel Coordinator in Financial Services. The Travel Coordinator will reimburse the employee directly or pay the carrier directly upon receipt of the claim forms or invoices.
- The employee may contract directly with a carrier for moving and relocation services. The carrier may direct bill the campus once the appointment letter has been authorized by the appointing authority.

Reimbursement for Sale of Residence

When an employee is required to change assignment and designated place of work which requires the sale of a residence, the employee may be reimbursed for selling costs as determined by prevailing practices within the area of the sale. Claims for reimbursement must be substantiated by the seller's closing escrow statement and other supporting documents. Actual and necessary selling costs may include:

- Brokerage commission
- Title Insurance

- Escrow fees
- Prepayment penalties
- Taxes, charges, and fees fixed by local authority required to complete the sale of the residence
- Miscellaneous seller's costs customary to the area may be reimbursed if determined appropriate by the appointing authority.

Selling costs will be reimbursed for that portion of the dwelling the employee actually occupies if the employee owns and resides in a multi-family dwelling.

Claims for the sale of a residence must be submitted within one year following the date the employee reports to the new work location. The appointing authority may grant an extension.

Reimbursement for sale of a residence that doesn't meet the procedures stated above may be arranged when the appointing authority has determined the reimbursement is reasonable in light of individual circumstance and that the employee will otherwise be subject to hardship because of a change in residence.

Settlement of a Lease

When an employee is required to change an official place of work and the change requires the settlement of a lease on the employee's former residence, the employee may receive the cost of settlement of the un-expired lease for a maximum of one year.

- Claims for settlement of a lease shall be documented and submitted to the appointing authority within six months from the employees start date except that the appointing authority may grant an extension upon receipt of evidence warranting such extension prior to the expiration of the six month period.
- Reimbursement shall not be allowed if the appointing authority determines that the employee knew or reasonably should have known that relocation was about to happen before entering into a lease agreement.

Temporary Relocation Expenses

A temporary relocation allowance to defer the cost of housing may be authorized for the duration of a temporary appointment (as described under the section on temporary appointments).

- The allowance may be negotiated at any rate up to and including 75% of the current long-term in-state travel subsistence allowance
- A voucher, lease agreement, or other documentation reflecting housing expenses must support the temporary relocation allowance paid to an employee.
- Reimbursement may be claimed by the employee no more than once per month.
- Housing expenses for long-term employees may also be paid directly by the temporary appointing authority, up to the maximum reimbursement level noted above.

Repayment Provisions

If the employee does not wish to continue employment with the CSU for reasons other than involuntary separation, disability, death, or other similar unexpected causes beyond the control of the employee as determined by the appointing authority, the employee will be required to repay the University for all moving and relocation expenses as follows:

- 100% if employed less than 6 months
- 75% if employed at least 6 months but less than 12 months
- 50% if employed at least 12 months but less than 18 months
- 25% if employed at least 18 months but less than 24 months

This provision does not apply to temporary relocation allowances as described in the Temporary Relocation Allowance section.

REFERENCES

Travel Expense Claim Form (STD.262)
Office of the Chancellor Memo (HR 2004-35)
SAM - Moving Expenses (Chapter 8500, 8572.1)
IRS Publication 521 – Moving Expenses