I. Policy

The University of South Carolina will follow procedures consistent with the requirements for Federal, State law and University policy as it pertains to the reimbursement of relocation expenses. The S.C. Appropriations Act authorizes state institutions of higher learning to reimburse relocation expenses for new employees when such reimbursements are considered essential to successful recruitment of professionally competent faculty and staff. Partial or full reimbursement is allowed for relocation expenses at the discretion of the hiring unit. The hiring unit is responsible for identifying the source of funds for payment and establishing the maximum reimbursement amount allowed for relocation expenses.

A. Relocation expense reimbursements shall comply with deductible moving expenses as defined by the Internal Revenue Service.

B. Reimbursements are paid directly to the employee and the employee is responsible for paying the moving company.

C. Contractual arrangements, including the selection of the moving company and/or the method of the move, are made between the employee and the moving company.

D. The University is only obligated to reimburse relocation expenses of new employees when agreed as terms of initial employment as stated in the offer of employment.
E. Hiring units should exercise discretion in the use of relocation expense reimbursement.

II. Definitions
   A. Member of your Household: You can deduct moving expenses you pay for yourself and members of your household. A member of your household is anyone who has both your former and new home address (individual must be your dependent).

   B. Deductible Expenses:
      1. Moving of household goods and personal effects.
      2. Cost of shipping your car and your household pets.
      3. Storage after moving out of your old residence and before moving into new residence (30-day limit).
      4. Transportation costs (includes airfare).
      5. If traveling by car, you can claim reimbursement for your actual expenses such as gas and oil or the standard mileage rate (for moving expenses) as approved by the IRS regulations.
      6. Cost of lodging en route, meeting the IRS definition of reasonable expenses, (including a maximum one (1) night at departure location and one (1) night at arrival location).

   C. Non-Deductible Expenses:
      1. Meals.
      2. Lodging for pre-move house hunting trips, and other non-qualified lodging.
      3. Cost for general repairs, maintenance, insurance, or depreciation for your car.
      4. Temporary living expense.
      5. Multiple trips.

III. Reason for Revision
    To clarify the types of expenses and update policy with regards to the reimbursement payments and contractual arrangements.