

NUMBER: BUSF 1.08
SECTION: Business and Finance
SUBJECT: Relocation Expenses
DATE: November 1, 2006
Policy for: All Campuses
Procedure for: All Campuses
Authorized by: Rick Kelly
Issued by: Controller's Office

I. Policy

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.

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

Reimbursements are made for deductible expenses and are paid directly to the employee. The University will not directly contract with or make payment to moving companies.

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.

Hiring units should exercise discretion in the use of relocation expense reimbursement.

- 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 dependant).

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 (including a maximum one (1) night at departure location and one (1) night upon arrival to new destination)

Non-Deductible Expenses:

1. Meals
2. Lodging for pre-move house hunting trips
3. Cost for general repairs, maintenance, insurance, or depreciation for your car
4. Temporary living expense
5. Multiple trips

Selection of Moving Company: the selection of the moving company or the method of move is the responsibility of the new employee.

II. Procedure

- a. Reimbursements for relocation expenses will be processed on the form "Direct Expenditure Voucher" (DEV) using expenditure object code 52077.
- b. After approved signatures, the DEV is sent directly to the Controller's Office.
- c. Documentary evidence of the expense must be submitted along with the DEV (documentary evidence includes original moving company invoices, receipts for gas, lodging, etc).
- d. Once approved, a University check will be issued for the reimbursement (direct deposit is not an option for this type of payment).

III. Justification

To define the types of expenses and update the procedures.

Send Comments to [Pat Lardner](#)