

FAYETTEVILLE STATE UNIVERSITY

REIMBURSEMENT OF MOVING EXPENSES

- Authority:** Issued by the Chancellor. Changes or exceptions to administrative policies issued by the Chancellor may only be made by the Chancellor.
- Category:** Employment
Employees Exempt from the State Personnel Act (Non-Faculty)
- Applies to:** ●Staff
- History:** Approved, October 20, 2006
First issued, October 25, 2006
Revised, January 2, 2007
- Related Policies:** Internal Revenue Service (IRS) Publication 521 - *Moving Expenses*
UNC Policy 300.2.14 - *Non-Salary and Deferred Compensation*
- Contact for Info:** General Counsel (910) 672-1141
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I. Introduction

When funds to do so are available, the university may reimburse newly hired full-time senior academic or administrative employees (deans level and above) up to a total of two thousand dollars (\$2,000) for expenses incurred in moving to the Fayetteville area. Reimbursement for moving expenses shall be made from **unrestricted or foundation funds**.

The conditions under which a new administrator is eligible for moving-expense reimbursements and the types of expenses subject to reimbursement are the same as those specified in IRS regulations governing deductions for moving expenses for federal income tax purposes. In part, the applicable IRS regulations read, "Moving expenses are defined as the reasonable cost of moving household goods and personal effects from the former residence to the new residence, and of traveling from the former residence (including lodging, but not meals) to the new residence. No deduction is allowed for moving expenses unless the employee's new principal place of work is at least 50 miles farther from his [her] former residence than was his [her] former place of work, or if he [she] had no former principal place of work, is at least 50 miles from his [her] former residence." New administrators who are otherwise eligible will be regarded as satisfying the 39-week IRS requirement for duration of employment. For travel by private vehicle, eligible administrators may claim either their actual out-of-pocket expenses for fuel or the current federal allowable mileage rate for moving expenses.

II. Approval and Payment of Moving Expenses

A. Requesting Approval for Payment Moving Expenses

Prior to the actual move, the new administrator shall submit a request for the payment of moving expenses to the administrator's respective vice chancellor. The request shall include bids from three moving companies and an estimate of other allowable expenses.

Bids included in the request shall include the following:

- Shipment weight.
- Number of cartons.
- Charges for loading and unloading.
- Cost of transit insurance coverage.

If the vice chancellor **approves** the payment of moving expenses, the vice chancellor shall notify the new administrator in writing of the acceptable bid. If the vice chancellor **does not approve** the payment of moving expenses, the vice chancellor shall notify the new administrator in writing of the decision.

B. Payment of Moving Expenses

Upon the completion of the move, the new administrator shall pay the carrier and request reimbursed by the university for an amount not to exceed two thousand dollars (\$2,000.00). The written request for payment must be accompanied by receipts or similar written evidence of all expenses for which reimbursement is sought, including the pertinent dates, the amounts paid for services related to relocation, and the names and addresses of company furnishing such services. Requests must be received by the appropriate vice chancellor no later than thirty-(30) calendar days following the beginning of the administrator's first day of employment. If the proper documentation has been presented, the vice chancellor shall submit a request to reimburse the administrator. Reimbursement for moving expenses **must** be made from unrestricted or foundation funds.

III. Exceptions

In exceptional cases, the Chancellor may approve reimbursements at higher levels. The Chancellor must approve such exceptions in advance and in writing.