



Georgia Southern University

Controller's Division

Accounting Policy and Procedure Manual

SUBJECT: Employee Relocation Expense Policy

DATE: April 30, 2008

POLICY NO: 4102.1

INTRODUCTION

In order to minimize the inconvenience and hardship for new faculty, staff, and their families, the University may pay employee's relocation and related expenses provided funds are available in the departmental office or college operating budgets. The policy applies only to individuals who are being employed for the first time and are required to relocate to Statesboro from their residence in other geographical areas.

The Employee Relocation Expense Policy will set forth policy and procedure guidelines for relocation expense regulations and requirements for approval. The University may reimburse relocation expenses in accordance with Georgia Southern University policy and Internal Revenue Service (IRS) regulations. Receipts are required for all reimbursable items, and mileage is reimbursed at the current State of Georgia reimbursement rate.

POLICY

Eligibility

To meet the eligibility requirements for relocation reimbursement, the employee must be a salaried faculty or staff employee of the University in a regular, full-time position. Relocation expenses of a specific amount must be included in a written offer of employment and accepted by the new employee. Relocation expense payments may not be issued without a written offer of employment; otherwise the payments would constitute a gratuity under Georgia Law. The appropriate Vice President or Dean/Director must approve the Employment Relocation Expense Reimbursement Request.

The following conditions must be met by University employees to become eligible for relocation reimbursement:

1. The University has determined the employee to be qualified for employment under usual and customary employment process of the University.
2. The distance between the employee's new work location and former residence must be at least fifty (50) miles greater than the distance between the employee's former work location and former residence.
3. The employee must meet reasonable expectations to work on a regular, full-time basis for the University for at least one (1) year from the date of employment.

Note: Relocation expenses are paid to move only one (1) primary household.



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Employment Relocation Expense Reimbursement Request

An employee to be reimbursed for relocation expenses must execute an Employment Relocation Expense Reimbursement Request to receive reimbursement of the relocation expenses agreed upon in the written offer of employment.

The following conditions must be met by University employees in order to receive relocation expense reimbursement:

1. Employee must remain employed on a regular, full-time basis for the University for at least one (1) year.
2. If the employee chooses to cease University employment before the obligatory one (1) year of service, the employee must repay the gross amount of the actual relocation expense reimbursement paid to them. The refund amount may be made by personal payment or may be deducted from employee's final salary payment.

Reimbursement Guidelines

Reimbursement payment for relocation expenses may be issued to a University employee up to the amount provided for in the written offer of employment, considered by the IRS as excludable from gross income.

IRS qualified reimbursable expenses to include the following:

1. Commercial moving company
2. Charges for packing, crating, mailing and/or shipping household goods, and other miscellaneous packing supplies
3. Optional insurance on items such as furniture, clothing, and utensils
4. Rental truck
5. In-transit storage for up to thirty (30) consecutive days
6. Shipment of car(s), if not used in the move
7. Travel and lodging costs for one (1) trip (employee and family) from the former residence to the new residence.



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Travel and lodging costs for one (1) trip for employee and family may include the following:

- Fuel cost at State of Georgia current reimbursable rate
- Lodging in-transit, not to exceed seventy-five dollars (\$75) per night plus tax
- Airfare (Coach only)
- Rental car (Economy only)
- Tolls, taxi, or parking
- Pet shipping charges

Relocation expenses not reimbursed by the University to include the following:

1. Travel and lodging costs incurred during additional trips from former residence to new residence
2. Cost of meals during the relocation process
3. House hunting expenses
4. Temporary housing
5. Storage (excluding thirty (30) days in-transit)
6. Meals and travel costs incurred by laborers
7. Expenses incurred by persons not considered to be dependents for tax purposes
8. Costs related to immigration
9. Utility and telephone installation charges
10. Loss of security deposits
11. Real estate expenses
12. Postage costs for realty and mortgage documents
13. Personal telephone calls, tips, movies, or entertainment
14. Bank fee for cashier's check
15. Extraordinary items requiring special handling (e.g. boats)

Reimbursement of Relocation Expenses

Payment of relocation expenses described above as excludable from gross income by the IRS will be paid as reimbursements to the individual employee.



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Reimbursement for Business Trips and/or House Hunting Trips

Reimbursement of expenses incurred during business trips, which may also include house hunting, is not taxable income. These expenses are processed in accordance with the University Employee Travel Policy.

University Funding

Payments for reimbursable relocation expenses must be funded from the operating budgets of the University's departmental office or college responsible for hiring the employee. If amount to be reimbursed is over \$5,000 the employee must obtain three (3) quotes from available moving companies. Georgia Southern University will reimburse the lowest quote. If three vendors are not available, a letter stating that fact must be submitted by the employee with reimbursement request.

Subject to funding availability, the appropriate Vice President or Dean/Director may approve reimbursable expenses up to the amount stated in the written offer of employment as follows:

Dean/Director (reporting directly to a Vice President).....	\$ 5,000
Vice President.....	\$10,000

Note: Reimbursable expenses in excess of ten thousand dollars (\$10,000) will require approval from the President of the University.

PROCEDURE

Relocation expenses and payment options must be negotiated with the new faculty or staff member during the hiring process. The Employment Letter of Offer must specify the maximum amount of relocation expenses the University may pay the employee. A copy of the Employee Relocation Expense Policy and Employment Letter of Offer should be provided to the new faculty or staff member for their records.

Should you have any questions, please contact the following University Department for further clarification or assistance:

Office of Financial Accounting
Contact Person: Carl Bird or Alison Solomon
Phone Number: (912) 478-0417



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Reimbursement Process

- I. Responsibilities of Employee:
 - a. Complete the [Employment Relocation Expense Reimbursement Request Form](#).
 - b. Submit original itemized receipts (receipts not required for mileage and/or meal reimbursement) to the employing departmental office or college. All original receipts will be returned to the employee for tax filing purposes; however, it is strongly recommended that the employee retain copies of the receipts for their personal records.
- II. Responsibilities of Employing Departmental Office or College:
 - a. Process employee appointment in the Human Resources system and/or Provost Office.
 - b. Review relocation documentation for appropriate signature and compliance with University policy.
 - c. Submit the Employment Letter of Offer, the completed Employment Relocation Expense Reimbursement Request, and original itemized receipts to the Office of Financial Accounting in a timely manner. If a reimbursement request is submitted after the initial twelve (12) months of employment, a written explanation stating the reason for the delay must accompany the reimbursement request.
- III. Responsibilities of the Office of Financial Accounting:
 - a. Review relocation documentation for appropriate signature and compliance with University policy.
 - b. Issue reimbursement payment with next applicable payroll cycle.
 - c. Return original itemized receipts directly to employee.
 - d. Retain documentation for audit purposes.