

SEWANEE

THE UNIVERSITY OF THE SOUTH

Moving Expense Policy

Purpose

The University provides reimbursement for certain moving expenses for new employees, generally for positions for which candidates are recruited regionally or nationally. Eligibility for reimbursement must be approved prior to the appointment of the employee and stated in the appointment letter. All reimbursements are subject to Internal Revenue Service (IRS) tax guidelines and this policy.

Scope

This policy applies only to reimbursement for certain expenses associated with one continuous move of household and personal goods from a newly hired employee's former residence to the Sewanee area, defined as a 100-mile radius of Sewanee. If a new employee chooses to have his or her goods delivered to storage or temporary housing, this will be considered the final destination. The University will not cover the cost of moving goods out of storage or from a temporary residence to a permanent residence.

The following criteria must normally be met for the University to reimburse moving expenses:

The items moved must be household and personal goods. Household and personal goods include reasonable items of furniture (couches, lamps), furnishings, clothing, appliances, tools, and equipment (lawn mowers, etc.).

The distance between the employee's old residence and the new job site must increase at least 50 miles over the distance between the old residence and old job site. To be eligible for reimbursement the employee must move to the Sewanee area.

Total reimbursement for all moving expenses may not exceed the amount stated in the appointment letter.

The move must take place within 12 months of the start of the new job and there must be an expectation of remaining in the position for at least one year.

Eligibility

A person is eligible for reimbursement if so indicated in the person's appointment letter. Normally, only those who are appointed to a full time, exempt staff position or a tenure or tenure-track faculty position are eligible for reimbursement. Contingent faculty and other one-year appointments may be eligible for a maximum of \$1,000 if so stated in appointment letter.

Reimbursable Expenses

The following moving expenses, up to the stated limit, are reimbursable:

Lodging, meals, and mileage for one pre-move house hunting trip

Reasonable costs of packing, loading, transporting, and unloading household and personal goods

Transportation costs for the employee and immediate family members. (Expenses incurred by the employee and family in moving to the new location by the shortest highway route are reimbursed at IRS approved rate. Reimbursement is made at this rate for one automobile, regardless of the number owned or the actual methods of transportation used.)

Lodging and meals for no more than 2 days at the time of the move

Non-reimbursable Expenses

The University does not reimburse employees for the following:

Trailers and recreational equipment, including boats, airplanes, etc.

Animals

Belongings that are not the employee's property or his or her immediate family's property

Belongings related to a commercial enterprise engaged in by an employee or a member of the employee's family

Utility deposits and fees incurred to break a lease/rental agreement or enter a new lease/rental agreement

Temporary housing

Storage expenses

Costs of cleaning a new or former residence

Payments to non-professional movers (e.g. friends or family members) who assist you with a move

Taxable Moving Expense

New employees should note that moving expenses are taxable. This may be an important factor as to how an employee budgets for moving expenses. Moving expenses are subject to the withholding of federal income tax and FICA/Medicare tax, and will be reported on the employee's Form W-2.

Receipts are always necessary to substantiate moving expenses claims. Employees should save all receipts.

Payment/Reimbursement

New staff members must submit a reimbursement form to the Provost's Office along with proper documentation of receipts. New faculty members must submit a reimbursement form to the appropriate Dean's Office along with proper documentation of receipts. All requests for moving expense reimbursement must be submitted within sixty days of incurring the expense and no later than one year after the effective date of the employee's appointment. Reimbursement forms can be obtained from the Human Resources Office.

Expenses limited to moving household goods and personal items may be paid directly by the University to the moving company provided the payment is within the total amount for which employee is eligible.