UWG PROCEDURE NUMBER: 6.1.4 Relocation Expense

Authority: UWG POLICY: 6.1 (Employment Practices)

The Chief Human Resources Officer, pursuant to the authority of UWG Policy 6.1, establishes the following procedures for Relocation Expenses within the University of West Georgia (UWG).

In order to attract the best faculty and staff, the University of West Georgia employment offers must be competitive. UWG may choose to provide relocation assistance to new employees, provided adequate funding is available and proper approval has been obtained.

A. Eligibility:

The employees being reimbursed must be a tenure track faculty member or hold the title of at least Assistant Director at UWG in a regular, full-time position. The appropriate vice president must approve the Employment Relocation Agreement.

To be eligible for reimbursement, the employee's relocation must meet all of the following conditions:

1. **Availability of Qualified Applicants** The University must ascertain that the new employee is the best qualified applicant available to fill the position.

2. **At Employer's Request** The relocation must be at the request of the University and for the good of the University as determined by the Vice President.

3. **Distance** The distance between the employee's new work location and the former residence must be 50 miles greater than the distance between the employee's old work location and the former residence. The employee's commuting distance must have increased by at least 50 miles one way.

4. **Permanent** The employee must be reasonably expected to work on a regular full-time basis for at least 1 year, commencing on the date that the employee starts work on a regular basis at the new location.

Note: If the employee's spouse is a State employee and otherwise eligible for moving and relocation expenses, reimbursements of any such expenses will be paid to one employee only and to move the primary household only to the new location.

B. **Employment Relocation Agreement**

Any employee to be reimbursed for moving and relocation expenses must execute an Employment Relocation Agreement with the University before any such expenses are incurred. The agreement specifies that:
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1. The employee must remain employed on a regular full-time basis for a period not less than one
   calendar/academic year following the effective date of the move.

2. If the employee discontinues employment before one year of service, the employee will refund to
   the University the actual payments received by employee and any payments to third parties on
   the employee's behalf.

3. Repayment may be waived if employment is terminated for reasons beyond the employee's
   control.

C. Reimbursement Rules and Guidelines

Payment for reimbursable moving and relocation expenses and related taxes, if any, must be funded from the
budget of the hiring department or college.

Reimbursable Expenses As of January, 2018, the IRS determined that all moving expenses are subject to
applicable income and employment taxes. Please refer to IRS Publication 521 for further information.

Reimbursable expenses include:

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 30 consecutive days
6. Shipment of car(s), if not used in the move
7. Travel and lodging costs for one trip (employee and family) from the old residence to
   the new residence, which may include:
   i. Actual gas cost, based upon receipts or IRS current rate for personal or rental
      vehicles as indicated on the Relocation Request Form
   ii. Lodging in transit
   iii. Airfare (coach only)
   iv. Rental car (economy only)
   v. Tolls, taxi, limousine, or parking
   vi. Pet shipping charges
8. Travel and lodging costs incurred during additional trips from the old residence to the
   new residence
9. Cost of meals at any point in the relocation process. Maximum allowance is $35 per
   day per adult, and $17.50 for children under the age of 12. Meal receipts are not
   required.
10. House hunting expenses (one trip, not to exceed five days) may include:
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i. Actual gas cost, based upon receipts or IRS current rate for personal or rental vehicles
ii. Lodging
iii. Airfare (coach only)
iv. Rental car (compact only)
v. Tolls, taxi, limousine, or parking

11. Temporary housing

Non-Reimbursable Expenses include

1. Storage (excluding 30 days in transit)
2. Meals and travel costs incurred by laborers
3. Expenses incurred by persons not considered to be dependents for tax purposes
4. Costs related to immigration
5. Utility and telephone installation charges
6. Loss of security deposits
7. Real estate expenses
8. Postage costs for realty and mortgage documents
9. Personal telephone calls, tips, movies, or other entertainment
10. Extraordinary items requiring special handling (e.g., boats)
11. Bank fee for cashier’s checks

Payment of Moving Expenses

Payment for shipping of household goods, as provided in these guidelines, may be processed as individual reimbursements, or direct payment to the carrier(s) via purchase orders.

Payment of Expenses

Relocation expenses and payment options should be negotiated with the new faculty or staff member during the hiring process. The letter of offer must specify the payment option (direct payment or reimbursement) selected and define the maximum amount. A copy of this policy should also be provided with the letter of offer.

Reimbursement Option

1. Employee responsibilities

   i. Complete the Relocation Expense Form.
ii. Submit itemized receipts (receipts not required for mileage and/or meal reimbursement) to the employing unit. The Office of Human Resources will return all receipts to the employee for tax filing purposes; however, it is strongly recommended that the employee retain copies for tax filing purposes.

2. Employing unit responsibilities:


ii. Review relocation documentation for appropriate signature and compliance with University policy and IRS requirements.

iii. Submit the Letter of Offer, the completed Relocation Agreement and Relocation Expense Reimbursement Form along with original itemized receipts to the Office of Human Resources, as soon as possible. If reimbursement is submitted after the initial 12 months of employment, then written explanation of the delay must accompany the request.

3. Payroll responsibilities:

i. Withhold applicable income and employment taxes from the payment.

ii. Issue reimbursement with next appropriate payroll cycle.

iii. Return receipts directly to employee.


v. Retain documentation for audit purposes.

Direct Payment

Employing unit issues a purchase order for direct payment of commercial carriers for moving expenses.

Issued by the President, the 10th day of June, 2020.

Signature, President

Previous version dated: Relocation Expense Policy, revised 8.31.2018