



# Moving and Relocation Policy

## I. Policies

The Office of the Chancellor sets the CSU relocation mileage rate annually and requires campuses to review and update their campus procedures to adhere to guidelines issued by the CSU. [CSU HR 2018-07](#).

## II. Taxation

Per [IRS Notice 2018-75](#), [IRS Publication 521](#), [State Controller Office Memo Payroll Letter #18-015](#), and [CSU HR2018-07](#), reimbursed moving and relocation expenses incurred on or after 1/1/2018 are subject to Federal Income Tax and will be reported to the State Controller's Office for inclusion on the employee's W-2 for the calendar year in which the reimbursement was paid.

## III. Moving and Relocation Allowance

- A relocation allowance may be authorized as part of an employment offer to reimburse actual, necessary, and reasonable moving and relocation expenses for an individual who changes their residence to accept employment at CSU Bakersfield. Not every appointee will be authorized a moving allowance. The determination of an allowance recipient and the amount is discretionary and shall be the responsibility of the hiring department to recommend an allowance to the appropriate approving authority, based on the following criteria:
  - The individual possesses specialized skills needed by the campus.
  - They're currently located in a geographic location that makes commuting prohibitive.
  - Provides incentive for individual to accept the offered position.
- Moving and relocation expenses are not provided to individuals who will be employed by the University for a period of less than two years.
- Specific information regarding reimbursement for the sale of a residence or settlement of a lease can be found at [CSU HR2018-07](#).
- Any exceptions to these procedures must be approved by the President.
- Additionally:
  - To qualify for reimbursement, the new primary job location must be at least 50 miles away from the employee's former home.
  - Reimbursing for any tax liabilities ("grossing up") incurred by the employee as the result of receiving reimbursement for relocation expenses is prohibited.
  - The University's appointment letter indicates the maximum dollar amount which the University will pay towards an employee's substantiated relocation expenses. All offers of moving and relocation expense reimbursements must be in writing and be approved by the applicable approver prior to the individual's move.

Relocation award amounts	Must be authorized by
up to \$4,999.99	appropriate Dean or Director
\$5,000.00-\$9,999.99	appropriate Vice President/Provost
\$10,000+	President

*Awards of \$75,000+ require approval of the Chancellor of the CSU*

## IV. Moving of Household Goods

- Household goods that are usual and necessary for the maintenance of a household are reimbursable.
  - Household effects include items such as furniture, clothing, musical instruments, household appliances, foods, and other usual household items.
- Moving of household effects includes the necessary expenses incurred for packing, insurance, transportation, storage in transit (not including warehouse handling charges except when required by interstate tariffs), unpacking, and installation of the employee's household effects at the new location.
- Items not eligible for relocation reimbursement are: more than one automobile, other motor vehicles, equipment, trailers, boats, animals, belongings that are not the property of the immediate family of the employee, firewood, fuel, and building materials.

## V. Travel Expenses

Travel expenses related to moving and relocation must follow the [CSUB Travel Policy](#).

- One house/apartment hunting trip may be included in your relocation allocation. The University will reimburse for the employee and their spouse or domestic partner for transportation plus lodging and meals up to the limits found in section VII. The trip amount will be deducted from the total allowance.
- Relocation travel expenses is defined as a one-way trip for one (1) vehicle from the former residence to the general area of the new campus or primary job location in accordance with the current reimbursement rate set by the CSU.
- Mileage is paid for the shortest, most direct route from the former residence to the new residence using [Google Maps](#). If during the trip the employee makes stopovers or take side trips, the additional expenses will not be reimbursed.
- Actual lodging, meals and incidentals will be reimbursed for the employee and their spouse or domestic partner for every 24-hour period up to these limits:

Lodging	\$275.00 limit per night, excluding taxes
Meals	\$55.00 limit per person, per day
Incidentals	\$7.00 limit per person, per day

- Expenses related to children and pets are unallowable and will not be reimbursed.
- This reimbursement ends upon arrival in Bakersfield.
- Members of your household do not have to travel together/at the same time. However, only one trip per person will be reimbursed.

## VI. Temporary Lodging/Meals

- In rare circumstances, an employee and their spouse or domestic partner may be reimbursed for temporary lodging expenses of up to 60 days from arrival, supported by itemized receipts.
  - Temporary lodging is usually in a hotel.
  - Apartments will be reimbursed only if rented temporarily while waiting for a permanent residence to be ready. A copy of a temporary month-to-month lease and details of the permanent residence are required.
- The appropriate Dean/Director and appropriate Vice President must approve all expenses.

- Meals are not provided once the individual arrives in Bakersfield unless approved by both the appropriate Vice President and the President.
- Any expenses after 60 days from the arrival date in Bakersfield must be approved by the President.

## VII. Limits on Relocation Expenses

- The reimbursement of expenses shall terminate immediately upon establishment of a permanent residence.
- Temporary lodging, storage, or other expenses incurred between the time of relocation and the establishment of a permanent residence shall not be reimbursed beyond 60 calendar days of the arrival date in Bakersfield.
  - The President may grant an exception to this limitation if it is determined that the search for a new residence will result in unusual and unavoidable hardship for an employee and their spouse or domestic partner.

## VIII. Reimbursement

- A hiring department contact should review these procedures with the appointee prior to the move and ensure that they understand the requirements.
- Allowable expenses will be reimbursed up to the maximum amount authorized.
- All expenses must be ordinary, reasonable, not extravagant, and necessary.
- The University will not reimburse the cost of a house hunting agency or service.
- An employee and their spouse or domestic partner may be reimbursed for relocation travel expenses (defined as a one-way trip from the former residence to the general area of the new campus or other primary job location). Expenses related to children and/or pets are not reimbursable.
- Moving and relocation expenses incurred and paid directly by the employee should be submitted to Payment Services on a [Moving and Relocation Claim Form](#), supported with original receipts and proof of payment for each expense being claimed.
- Attach a copy of the offer letter to the claim; white out or otherwise obscure salary information.
- Enter “moving” or “relocation” in the “Purpose of Trip” section, along with any details that may be pertinent to the claim. Additional pages may be attached if necessary.
- The account to charge relocation expenses to is **603094** (effective 2/1/19).
- Keep a complete copy and submit the original, approved claim to Payment Services, 35ADM.
- The reimbursement of relocation expenses ends upon arrival in Bakersfield.
  - Any exceptions must be approved by the appropriate Vice President.
  - Any expenses beyond 60 days of arrival in Bakersfield must be approved by the President.
- The total amount of all expenses pertaining to relocation should be reported on one [Moving and Relocation Claim Form](#). If other expenses are later requested, the second travel claim must be clearly marked as “supplemental” and identify the date the previous claim was submitted.
- The deadline for submittal of a [Moving and Relocation Claim Form](#) is **one year from the hire date**.

## IX. Required Backup

- Original, detailed receipts for all expenses \$25.00 and over.
- Bills of lading from moving companies are **not** acceptable documentation. Invoices with a zero-balance due or receipts for payment in full are required.
- The vendor name, contact information, and date of expense are required on all backup.

## X. Repayment of Reimbursement

- If an employee whose moving and relocation expenses have been reimbursed does not continue employment with CSUB for a period of at least two years (unless discontinuance of employment was the result of death, disability or other similar unexpected cause beyond the control of the employee as determined by the appointing authority), the employee shall repay CSUB the following percentage of the amount received for reimbursement for such moving and relocation expenses:

Duration of CSUB Employment	Repayment Percentage Due
Less than 6 months	100%
At least 6 months but less than 12 months	75%
At least 12 months but less than 18 months	50%
At least 18 months but less than 24 months	25%

- Per the [CSU Moving and Relocation Policy](#), if an employee does not continue his/her employment with a CSU campus and then is hired by a different CSU campus, depending on the timeframe stated in these procedures, the employee shall repay the initial campus that had originally reimbursed him/her.
- The department should promptly notify Payment Services if employment ends before two years if moving and relocation expenses were paid to the employee.
- Payment Services will work with Accounts Receivable to generate an invoice based on the percentages above and ensure that it is sent to the separating employee.
- Standard collection procedures will apply for non-payment.

### QUESTIONS? Contact:

- Your hiring department administrative contact or
- Payment Services:

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