



## Moving/Relocation Policy and Procedure

### 1. PURPOSE

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 HR Technical Letter.

### 2. PROCEDURE

#### Taxation

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 the reimbursement was paid. See [IRS Notice 2018-75](#).

#### 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 to have a moving allowance. The determination of an allowance recipient and the amount is discretionary. It 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.
- The allowance incentivizes the individual to accept the offered position.

Moving and relocation expenses are not provided to university employees for less than two years. Specific information regarding reimbursement for the sale of a residence or settlement of a lease can be found in the CSU HR Technical Letter. Any exceptions to these procedures must be approved by the Campus 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 due to reimbursement for relocation expenses is prohibited.
- The University's appointment letter indicates the maximum amount the University will pay toward 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 before the individual's move.

<b>Relocation Award Amounts</b>	<b>Must Be Authorized By</b>
Up to \$5,000	Appropriate Dean or Director
\$5,001 - \$10,000	Appropriate Vice President/Provost
Greater than \$10,000	President

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

### **Moving of Household Goods**

Household goods that are usual and necessary for household maintenance are reimbursable. Household effects include furniture, clothing, musical instruments, household appliances, foods, and other usual household items. Moving of household effects consists of 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.

More than two automobiles, other motor vehicles, equipment, trailers, boats, animals, belongings that are not the property of the employee's immediate family, firewood, fuel, and building materials are not eligible for relocation reimbursement.

### **Travel Expenses**

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

One house/apartment hunting trip may be included in the relocation allocation. The University will reimburse 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 are defined as a one-way trip for up to two (2) vehicles 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 the employee makes stopovers or takes side trips during the trip, the additional expenses will not be reimbursed.

Actual lodging will be reimbursed for the employee and their spouse or domestic partner, and the per diem meals & incidentals for every 24-hour period up to these limits:

<b>Lodging</b>	<b>Meals &amp; Incidentals (M&amp;IE)</b>
\$333.00 limit per night, excluding taxes	\$68.00 limit per person, per day (2 person maximum)

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

Reimbursement ends upon arrival in Bakersfield.

### **Temporary Lodging/Meals**

In rare circumstances, an employee and their spouse or domestic partner may be reimbursed for temporary lodging expenses 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.

The President must approve any expenses 60 days after the arrival date in Bakersfield.

### **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 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.

Expenses such as purchasing new appliances or furnishings will not be reimbursed.

### **Reimbursement**

A hiring department contact should review these procedures with the appointee before the move and ensure they understand the requirements.

#### Allowable Expenses:

- 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 (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.
- The reimbursement of relocation expenses ends upon arrival in Bakersfield. The appropriate Vice President must approve any exceptions.
- The President must approve expenses beyond 60 days of arrival in Bakersfield.
- If the employee requests reimbursement for anything unusual and/or not included in this policy, they should include a letter with all the details and their reasons for believing they should be reimbursed, including quotes from vendors if possible.

#### Moving and Relocation Claim:

- 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 claimed expense.
- Attach a copy of the offer letter to the claim. Whiteout 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); the amount paid will be reported to Payroll to be included on the employee's W-2 form for the year it was paid.
- Keep a complete copy and submit the original, approved claim to Payment Services, 35ADM.
- 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 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.

### **Required Backup**

- Original, detailed receipts for all expenses \$75.00 and over.
- Bills of lading from moving companies are not acceptable documentation.  
Invoices with a zero-balance
- due or total payment receipts are required.
- The vendor's name, contact information, and expense date are required on all backups.

### **Repayment of Reimbursement**

If an employee who has been reimbursed for moving and relocation expenses does not continue employment with CSUB for 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 initially been 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.

**Relocation Checklist**

The Relocation Checklist is helpful for the department's administrative support and the newly hired CSUB staff. We want the move and the reimbursement process to be as seamless as possible. We recommend that as soon as the new staff members receive their HR Technical Letter, the Administrative Support Coordinator sends them a copy of the Moving and Relocation Checklist and this policy. Please explain they must save copies of all their receipts related to their moving expenses.