



FERRIS STATE UNIVERSITY

HUMAN RESOURCES

Human Resources Policy & Procedures

Effective Date: May 1, 2016

FSU-HRPP 2016:13

Moving Expenses

COVERED EMPLOYEES

- Full-Time Administrative
- Full-Time Support
- Faculty
- Full-Time Temporary employees

[Board of Trustees Employee Definitions](#)

BOT POLICY

Sec. 6-202. Moving Expenses. The President (for employees within his/her division or reporting directly to him/her) or divisional vice presidents (for employees within their division) are authorized to reimburse moving expenses for new, or transferred, administrative and administrative support employees and faculty members if budget allocations are available. The President, or his/her designee, shall establish and maintain policy and procedures for the administration of this benefit.

As applicable, see also Academic Affairs Policy Letter 02:4, [Reimbursement of Moving Expenses](#).

HR PROCEDURES/DESCRIPTION/DEFINITIONS

- I. Reimbursement for moving expenses is an option to be agreed upon, in writing, between the hiring unit administrator(s) and the prospective faculty, or administrative or support employee.

A. Eligibility:

Faculty (at the rank of instructor or above) or administrative or support staff who are either new or reassigned and are moving more than seventy-five (75) miles to the new FSU work location are eligible for reimbursement of moving expenses, if the departmental budget allocation is available. The President must approve exceptions to the distance requirement. However, in doing so, the exception may affect the taxability of this benefit.

B. Allowable Amount:

Amounts agreed upon must have an identified funding source at the time of hiring.

Actual expenditures up to \$5,000 may be approved for moving expenses. In unusual circumstances, the divisional vice president may authorize an additional amount, if budget resources are available. If the employee reports to the Executive Division, the President must approve the additional amount.

C. Payment:

1. The authorized moving expense reimbursement amount must be specified in the "Comments" section of the employee's Personnel Action Form (PAF) or the signed agreement attached to the PAF.
2. In order to be eligible for reimbursement of expenses the employee must provide documentation of expenses.
3. Reimbursable moving expenses will be processed through Concur, charging the applicable account. All normally provided receipts must be attached substantiating the moving expenses.
4. If the agreement with the employee includes University payments to third parties (moving companies, etc.), these payments must be completed using a University purchase order and referenced on the Travel Expense Voucher.

D. Non-Taxable and Taxable Reimbursement:

As a general rule, pre-moving expenses such as house hunting trips, meals, and temporary living quarters are considered a taxable benefit under IRS code. However, moving household and personal goods and travel (including lodging but not meals) from the old residence to the new residence are considered non-taxable fringe benefits. Since tax codes do change periodically, departments are advised to contact the University Finance Office to obtain specific information regarding taxability of moving expenses.

E. Moving Expense Advances:

In unusual circumstances the divisional vice president may approve the employee receiving a cash advance for moving costs. The employee is responsible to provide documentation of the expenses and return any unused portion of the authorized advance to the University.

RESPONSIBILITY

Employee: Submit required expense documentation, etc.

Supervisor: Recommend the desired travel reimbursement to the division vice president. Verify with the Finance Office and/or Human Resources the allowable travel expenses and understand and communicate to the employee what is taxable.

Refer Questions To: *Finance Office for tax and reimbursement related questions or Human Resources for employment/benefit related questions.*