

SUL ROSS STATE UNIVERSITY

A Member of the Texas State University System

SRSU Policy: Moving Expenses

SRSU Policy ID: APM 5.23

Policy Reviewed By: Director of HR

Approval Authority: VP for Finance and Operations

Approval Date: January 13, 2024

Next Review Date: January 13, 2030

1. Moving/Relocation Expense Policy Purpose

All reimbursements made to an employee for moving/relocation expenses are taxable to the individual. A department may determine that it is reasonable and necessary to pay these expenses for an employee as detailed below. The appropriate Vice President must approve the total amount of expense reimbursement offered to an individual **identifying funds available with the fund organization, account, and program (FOAP)** designated to be charged, in writing and in advance of the offer, please contact HR for assistance on appropriate language.

2. Allowable Moving/Relocation Expenses

The amount of moving/relocation expenses shall be determined with consideration of the lesser of five percent (5%) of the employee's salary and the distance of the move. Specifically, so long as the figures below are not higher than five percent (5%) of the employee's salary, and

- a) employee moving from a distance of 350 miles or less shall not receive a reimbursement exceeding \$5,000.00;
- b) employee moving from a distance of 350 to 1500 miles shall not receive a reimbursement exceeding \$7,500.00; or
- c) employee moving from a distance that exceeds 1500 miles shall not receive a reimbursement exceeding \$10,000.00.

Miles are measured from the individual's residence at the time of employment application to the employee's assigned work site. Exceptions to the limits noted require division recommendation and president's approval.

3. Funding Moving/Relocation Expenses

The reimbursement of relocation expenses may not be paid with State appropriated funds (reference Texas Government Code § 2113.204). A department may use local institutional (i.e. Designated Tuition) funds.

4. Reimbursement Procedures

The department must establish written documentation stating the agreed amount of reimbursable moving expenses with approval provided by the appropriate Vice President in advance of incurrence of the moving expense. Documentation can be in the form of a memo or an email. For repayment purposes, the department must obtain the employees agreement via signature in advance of any payment of moving expenses.

*Any moving/relocation allowance **must** be paid through the payroll process and may be paid at any date after the employee start date. Faculty moving allowances may be paid prior to the official semester contract dates.*

The department may exercise discretion to request evidence of actual cost (receipts

or attestation) and further limit reimbursement to costs incurred. When no documentation is requested by the department, payment processing proceeds based upon submission of the Moving Expense Reimbursement Approval Request (attached to this policy). At the hiring department's discretion and cost, taxes owed by the employee on third party payments may be reimbursed. Reimbursement of taxes owed is also known as "grossing up." Contact the Payroll department for assistance with the calculation of the gross up amount.

Sul Ross State University assumes no responsibility for the household goods, personal effects, or property of the employee. In the event a dispute arises between a moving company and the employee, responsibility for resolving the matter rests with the employee.

5. Repayment Clause

Relocation allowances may be subject to repayment if a recipient voluntarily separates from employment within twenty-four (24) months of the employee's start date. Amounts subject to repayment are as follows:

Separation from Employment	Amount of Repayment
Six months	100% of Relocation Allowance
Twelve months	75% of Relocation Allowance
Eighteen months	50% of Relocation Allowance
Twenty-four months	25% of Relocation Allowance

The hiring department is responsible for contacting the recipient of the relocation allowance to arrange for repayment. The hiring department will notify Payroll Services of the amount to be re-paid so an attempt can be made to deduct the relocation allowance from final wages and/or eligible leave payouts.



Sul Ross State University

Moving Expense Reimbursement Approval Request

NOTE: Per APM 5.23 this form must be submitted and approved in advance of offer.

NEW EMPLOYEE INFORMATION

Faculty/Staff

Employee Name

Department:

Date Click or tap to enter a date. Job Title

Moving Expense Reimbursement FOAP(s) and Amounts:

Dollar Amount

FUND ORG ACCOUNT PROGRAM

FUND ORG ACCOUNT PROGRAM

FUND ORG ACCOUNT PROGRAM

FUND ORG ACCOUNT PROGRAM

TOTAL

Note: The reimbursement will be limited to the total amount, which may not exceed the lesser of 5% of the employee's salary or the amounts outlined below:

- \$5,000 for a relocation of 350 miles or less
- \$7,500 for a relocation of 350-1,500 miles
- \$10,000 for a relocation distance greater than 1,500 miles

Current Residence Miles to work Proposed Salary

Initials

I have read Sul Ross State University APM 5.23 Moving Expenses and I attest that the requested moving/relocation expense reimbursement will follow all policy guidelines. The moving/relocation expense reimbursement will not be paid with state-appropriated funding and will not exceed the limits detailed in the policy.

APPROVED

Chair/Requestor Date Click or tap to enter a date.

Dean/Director Date Click or tap to enter a date.

Vice President Date Click or tap to enter a date.