

STEPHEN F. AUSTIN
STATE UNIVERSITY

Office of the General Counsel

POLICY SUMMARY FORM

Policy Name: Moving Expenses

Policy Number: 3.23

Is this policy new, being reviewed/revised, or deleted? Review/Revise

Date of last revision, if applicable: 1/26/2016

Unit(s) Responsible for Policy Implementation: Vice President for Finance and Administration

Purpose of Policy (what does it do): Provides guidance on when and how SFA will pay/reimburse for newly hired faculty or staff moving expenses.

Reason for the addition, revision, or deletion (check all that apply):

- ☒ Scheduled Review ☐ Change in law ☐ Response to audit finding
☐ Internal Review ☐ Other, please explain:

Please complete the appropriate section:

Specific rationale for new policy:

Specific rationale for each substantive revision: No substantive revisions. Made minor corrections; added clarification that any mileage reimbursement will be paid at the IRS rate in effect on the date of the move.

Specific rationale for deletion of policy:

Additional Comments:

Reviewers:

Dannette Sales, Controller

Danny Gallant, Vice President for Finance and Administration

Damon Derrick, General Counsel

Moving Expenses

Original Implementation: December, 1988

Last Revision: ~~January 26, 2016~~ January 29, 2019

Purpose

This policy establishes the guidelines whereby Stephen F. Austin State University may pay moving expenses for a newly hired faculty or staff member.

General

The university may pay reasonable moving expenses for a newly hired faculty or staff member. However, payment of moving expenses is not an entitlement. It is an option, with terms to be agreed upon between the university and the prospective employee in advance. Prior approval of the university president is required.

Departments may negotiate with the new employee to pay full or partial moving expenses. Payments must be made from non-appropriated funds, provided the funds are available in the department's budget. Moving expenses can be paid by either of two methods:

- Direct payment to vendor (preferred method);
- Reimbursement to new employee (Receipts documenting moving expenses must be attached to the Moving Expenses Payment/Reimbursement Form and submitted to the payroll office. Only actual documented expenses will be reimbursed).→

The controller's office will coordinate all payments for moving expenses, regardless of which method of payment is used. The Electronic Personnel Action Form (EPAF) and the Moving Expenses Payment/Reimbursement Form must be completed and signed by the employee and each of the appropriate approvers before any moving expense can be processed for payment. The taxability of any reimbursed moving expense will be determined by Internal Revenue Service (IRS) guidelines. Any mileage reimbursements will be paid at the IRS rate *in effect* for moving expenses *on the date of the move* unless a lower rate is negotiated by the department.

Direct payment to vendors, such as to professional moving companies, are not subject to federal income tax and FICA (social security) withholding. Direct payments to vendors require an approved purchase order and invoice.

Cross Reference: Electronic Personnel Action Form (11.8); *Internal Revenue Service website*

Responsible for Implementation: Vice President for Finance and Administration

Contact for Revision: Controller

Forms: Electronic Personnel Action Form (EPAF) (available through Self Service Banner);
Moving Expenses Payment/Reimbursement Form (available online)

Board Committee Assignment: Academic and Student Affairs