

Moving Expenses

Original Implementation: December 1988

Last Revision: November 1, 2021

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 vice president or head of the division (cabinet level) as appropriate 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; requires an approved purchase order and invoice)
- 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, and the required information must be submitted before any moving expense can be processed for payment. The taxability of moving expenses will be determined by Internal Revenue Service (IRS) guidelines. Any taxable amount, whether paid directly to the vendor or reimbursed to the employee, will be included in taxable wages on the employee's Form W-2 and subject to federal income tax and FICA (social security) withholdings. 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.

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