

MOVING AND RELOCATION GUIDELINES

Moving and Relocation Guidelines

When an appointing authority and the appropriate approver deem it to be in the University's best interest, a prospective appointee may be offered a moving and relocation authorization as an employment inducement so long as the prospective appointee's new primary job location is at least 50 miles farther from the prospective appointee's current home and their most recent primary job location. The decision by an appointing authority to offer a moving and relocation authorization is discretionary and contingent upon the availability of funds. All moving and relocation expenses paid or reimbursed will be treated as taxable income.

Before communicating any moving and relocation offer to a prospective appointee, departments must consult with their Center for Human Resources representative and receive necessary authorization from the appropriate approver based on the value of the relocation authorization.

Moving and Relocation Expenses Reimbursement

SDSU will not provide moving and relocation expenses reimbursements until after employment commences. Any newly hired employee who received relocation authorization is eligible for reimbursement of documented actual, reasonable, and necessary expenses in accordance with the California State University Internal Procedures Governing Moving and Relocation Expenses.

Direct Payment of Moving Vendors

Prospective employees with relocation authorizations of \$3,000 or more may make arrangements for the University to directly pay a moving vendor under California State University Master Enabling Agreement. After employment commences, the new employee may use any remaining authorization following final payment to the moving vendor for the reimbursement of actual, reasonable, and necessary moving and relocation expenses in accordance with the California State University Internal Procedures Governing Moving and Relocation Expenses. Directly paid moving vendor costs are subject to repayment in the same manner as moving and relocation expenses reimbursements when the employee does not continue their employment with the California State University for at least two years.

Offer Letter Templates Regarding Moving and Relocation Authorization

a. Authorizations up to \$3,000 (Reimbursement Only)

To assist you in your relocation to the San Diego area, the University is offering a moving and relocation authorization with a maximum value of [Moving and Relocation Authorization Amount]. You may use this authorization to receive reimbursement of actual, reasonable, and necessary moving and relocation expenses. Moving and relocation expenses will not be reimbursed until after your employment commences. Itemized receipts and completed claim forms are necessary to receive reimbursement. The University will only reimburse qualifying expenses pursuant to the enclosed California State University Internal Procedures Governing Moving and Relocation Expenses. In accordance with IRS regulations, all moving and relocation expenses reimbursements will be treated as taxable income and will result in additional payroll tax withholding from a regular payroll warrant. Additionally, should you voluntarily end your employment with the University before completing two years of service, you are obligated to repay any moving and relocation reimbursements you received in accordance with the established repayment schedule contained within the California State University Internal Procedures

Governing Moving and Relocation Expenses. Please contact [Accounts Payable Designee and Contact Information] for support with moving and relocation expenses reimbursement.

b. Authorization of \$3,000 or More (Direct Payment and Reimbursement)

To assist you in your relocation to the San Diego area, the University is offering a moving and relocation authorization with a maximum value of [Moving and Relocation Authorization Amount]. You may elect to have the University use this authorization to contract with an approved moving vendor to move your household goods. You will be responsible for directly paying the moving vendor for any costs that exceed [Moving and Relocation Authorization Amount]. Should you forgo this option or should there be any remaining authorization after moving vendor expenses are finally paid, you may receive reimbursement of actual, reasonable, and necessary moving and relocation expenses within the maximum value of your moving and relocation authorization. Moving and relocation expenses will not be reimbursed until after your employment commences. Itemized receipts and completed claim forms are necessary to receive reimbursement. The University will only reimburse qualifying expenses pursuant to the enclosed California State University Internal Procedures Governing Moving and Relocation Expenses. In accordance with IRS regulations, moving vendor payments and all moving and relocation expenses reimbursements will be treated as taxable income and will result in additional payroll tax withholding from a regular payroll warrant. Additionally, should you voluntarily end your employment with the University before completing two years of service, you are obligated to repay any moving vendor payments made on your behalf or moving and relocation reimbursements you received in accordance with the established repayment schedule contained within the California State University Internal Procedures Governing Moving and Relocation Expenses. Please contact [Accounts Payable Designee and Contact Information] for support with moving vendor contracting and/or moving and relocation expenses reimbursement.