

SJSU

Moving and Relocation Guide

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Introduction

This Moving and Relocation Guide covers the reimbursement of moving and relocation expenses for individuals who relocate as the result of accepting a position with CSU.

For specific information on special circumstances not addressed in this document please refer to the CSU Policy [HR 2018-07](#). If you have any questions or comments please feel free to contact the appropriate campus [Travel Specialist](#).

Moving Regulations

Moving and relocation expenses are permissible when:

1. The new employee possesses highly specialized skills needed by the campus; OR
2. The new employee is currently located in a geographic location that makes commuting impractical; OR
3. Doing so provides incentive for the individual to accept the position.

Exceptions to the above criteria must be approved by the campus Chief Financial Officer.

Authority

Hiring managers must obtain the following approval of the proposed dollar amount of moving and relocation expenses to be reimbursed prior to extending the offer to the new employee:

Amount	Level of Approval
Up to \$10,000	Deans and Vice Presidents
Up to \$15,000 (Academic Affairs)	Senior Vice President/Provost
Over \$10,000 (\$15,000 for Academic Affairs)	President

Definitions

- **Employee:** Either a current CSU employee or an individual who has formally accepted an authorized offer of employment within the CSU system.
- **Household Goods:** Personal effects and items used, or to be used, in the employee's residence necessary for the maintenance of a household.

If Employment is Terminated Within Two Years

If an employee's moving and relocation expenses have been reimbursed, and he/she does not continue his/her employment with the university for a period of at least two years, the employee shall repay the university the following percentage of the reimbursement amount:

Percentage of Total Cost	Employment Time Period
100% of total cost	Employed less than six months
75% of total cost	Employed at least six months, but less than 12 months
50% of total cost	Employed at least 12 months, but less than 18 months
25% of total cost	Employed at least 18 months, but less than 24 months

Employees whose discontinuance of university employment was the result of death, disability, or similar unexpected cause beyond the control of the employee as determined by the appointing authority, are exempt from this repayment policy.

Moving and Relocating Reimbursements

The CSU has no contractual arrangement for moving the employee's household goods. The employee must negotiate a personal contract with a mover.

Full or partial reimbursement may be allowed for the actual and necessary expenses incurred for packing, insurance, transportation, storage in transit (not to exceed 60 calendar days), and unpacking and installation of the employee's household goods at the new residence, when properly documented by invoices and receipts. Should the employee move himself/herself, reimbursement for such moves may not exceed the cost that would have been incurred had he/she used a commercial moving firm.

An employee and spouse or domestic partner may be reimbursed for travel expenses incurred in relocating. Travel expenses include lodging, meal allowances, incidental allowances for every complete 24 hour period, and mileage traveled. The following limits apply:

- Moving and relocating before January 1, 2021 is 17 cents per mile.
- Moving and relocating on or after January 1, 2021 is 16 cents per mile.

Meals	\$55.00 per day per person
Incidental Allowance	\$7.00 per person for each 24 hour period
Mileage	\$0.16 per mile for moving/relocation

Procedures for Payment of Moving Reimbursements

Receipts and invoices verifying the actual costs of a move should be submitted via a [Travel Reimbursement](#) in the Financial Transaction Services (FTS). Also include a copy of the offer letter stating the date of hire and total amount to be reimbursed. The university will reimburse the employee upon receipt of this form.

Taxability of Moving and Relocation Expense Reimbursements

The tax reform bill (H.R. 1, P.L. 115-97), which was enacted on December 22, 2017, included a change to the taxability of moving and relocation expenses. In 2017 and prior years, certain “qualified moving expenses” for new employees were excluded from gross income. As of January 1, 2018, all moving expenses reimbursed by the CSU are taxable as wages to the recipient and are subject to withholding.

Appendix A

Definitions

For the purpose of these procedures, the following definitions will apply:

Approving Official: Management level staff consisting of MPP level employees and department chairs who have been delegated authority for the approval of financial expenditures.

Employee: Refers to all officers, administrators, faculty, and staff of SJSU, both full and part-time, including volunteer employees.

Incidental Expenses: The incidental expenses portion of the federal per diem rate includes fees and tips given to porters, baggage carriers, bellhops, stewards or stewardesses and others on ships, and hotel staff in foreign countries; transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and mailing costs associated with filing travel claims and payment of university-sponsored charge card billings.

Lodging: Expenses for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships which are included in the cost of transportation.

Meals and Incidental Expenses Reimbursement Cap: The maximum amount authorized for reimbursement of actual daily meal and incidental expenses for travel within the contiguous United States. Travelers may only seek reimbursement for their actual expenses up to the cap amount. This reimbursement cap *shall not be treated as a per diem*. For purposes of the

reimbursement cap, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc.

President: The President of SJSU or his/her designees.

Receipt: A detailed/itemized written acknowledgment of money received, obtained from the place of purchase. For substantiation of an expense, a receipt indicates what was purchased, the amount due, the form of payment and preferably a zero balance. Credit card slips and credit card statements are not considered receipts.

Appendix C

References

Note: PDF format documents require the free [Adobe Acrobat Reader](https://get.adobe.com/reader/) for viewing.
<https://get.adobe.com/reader/>

CSU Policy Code HR 2018-07

<https://csyou.calstate.edu/Policies/HRPolicies/HR2018-07.pdf>

Financial Transaction Services (FTS)

<https://one.sjsu.edu>

Requisition

<https://www.sjsu.edu/fabs/services/p2p/pay/requisition.php>

Travel Reimbursement

<https://www.sjsu.edu/fabs/services/travel/employee.php>

Appendix D

University Department

Payment Services Travel Specialists

<https://www.sjsu.edu/fabs/services/travel/contact.php>