

PROCEDURE TITLE:	RELOCATION EXPENSE REIMBURSEMENT
PROCEDURE NO.:	4.64:1
RELATED POLICY:	4.64 REV
PAGE NO.:	1 OF 4
RESPONSIBLE ADMINISTRATORS:	CFO/COO
EFFECTIVE DATE:	06/11/2025
NEXT REVIEW DATE:	06/2030
APPROVED BY:	PRESIDENT

1.0 PROCEDURE PURPOSE

This procedure serves to amplify and implement Policy 4.64Rev, Relocation Expense Reimbursement, approved by the Board of Trustees.

2.0 REIMBURSEMENT OF RELOCATION EXPENSES

- 2.1 For tax years 2018 – 2025, all reimbursable relocation expenses are taxable and subject to withholding, regardless of the nature of the expense, unless the employee was a member of the Armed Forces on active duty and had a permanent change of station due to a military order.
- 2.2 Reimbursable relocation expenses will be reasonable, prudent, and commensurate for the position being filled, and may include charges for:
 - 2.2.1 Packing, crating, and shipping household goods and personal effects, including the cost of packing supplies;
 - 2.2.2 Insurance on such items as furniture and clothing;
 - 2.2.3 Truck rental if self-moving; and
 - 2.2.4 Travel and lodging expenses for a single trip from the former residence to the new residence for the employee and family members which may include:
 - 2.2.4.1 actual cost of gas, tolls, and parking, based on original itemized receipts or the current mileage rate for moving, as set periodically by the IRS;
 - 2.2.4.2 lodging while in transit; and/or
 - 2.2.4.3 air fare (coach only) and related ground transportation.
- 2.3 In certain cases the University will agree to direct pay a commercial moving vendor. The Procurement Services office will communicate guidelines to the

employee regarding the requirements for the direct payment, including a clear statement that there is no guarantee of payment in excess of the approved moving estimate. All expenses will be reviewed by the Procurement Services office and appropriate expenses will be paid. Non-approved expenses will be the responsibility of the employee.

- 2.4 Non-reimbursable expenses include meals and travel costs exceeding the above limits or that are incurred by laborers; expenses incurred by persons not considered dependents for tax purposes; utility, cable television, wireless, and telephone installation charges; loss of security deposits; real estate expenses, including commissions; postage costs for realty and mortgage documents; personal communication or entertainment expenses; extraordinary items requiring special handling; bank fees for cashier's checks; storage charges, including in-transit storage and handling charges; expedited moving charges; transportation of animals and pets; transportation of automobiles, boats or trailers; moving building materials; moving property pertaining to a commercial enterprise; and moving property which is not the property of the individual or his/her immediate family.
- 2.5 The approved amount for reimbursement may be expended over a period of one (1) year from the first day of employment.
- 2.6 Employees who are employed directly by the Board of Trustees may have relocation expense reimbursement provisions incorporated into their employment contract in lieu of the benefits provided by this policy. Unless expressly excluded or modified by terms stipulated in an employment contract, Section 4.0 (REPA) of this procedure shall apply.

3.0 LIMITATIONS AND CONTROLS

- 3.1 The hiring department will determine and recommend up to the maximum amount allowable when reimbursement is appropriate or necessary and must secure the prior approval of the president or appropriate senior executive (vice president, provost, chief financial officer, chief executive officer or other chief-level or similar position).
- 3.2 Reimbursement of relocation expenses will be permitted for only one move, at the time of initial employment.
- 3.3 Eligible expenses will be reimbursed up to, but not exceed, the maximum dollar amount identified on the Controller's office web site that is in effect for the year of hire or the amount approved by the hiring authority prior to the date of hire, whichever is less.
- 3.4 The maximum amount to be reimbursed must be expressed in writing in the offer of employment. This amount may be expended over the period of one (1) full year from the date of hire.

- 3.5 Prior to reimbursement, original receipts must support expenditures.
- 3.6 The current fiscal year maximum relocation expense reimbursement amount can be found at: <http://www.shawnee.edu/offices/controller/perdiem.aspx>
- 3.7 The Chief Financial Officer, or designee, is authorized to adjust the maximum dollar amount for each fiscal year by a Consumer Price Index inflation series.
- 3.8 Any exception to covered expenses and/or the maximum reimbursable amounts of covered expenses must be approved in writing by the President before the employee accepts the offer of employment.
- 3.9 Term or Interim Appointments:
 - 3.9.1 Under special circumstances where a term or interim appointment is used to fill a short-term requirement, the President may authorize reimbursement of relocation expenditures for both the move to the Portsmouth area and a return move to the employee's original location at the end of the term.
 - 3.9.2 Reimbursement of eligible expenditures will be permitted as long as the expenditures for both moves do not exceed the maximum relocation reimbursement allowance approved by the hiring authority prior to the date of hire.

4.0 RELOCATION EXPENSE REPAYMENT

- 4.1 The employee must sign and submit the *Relocation Expense Repayment Agreement* (REPA) in order to receive reimbursement of relocation expenses. The *Relocation Expense Repayment Agreement* is incorporated by reference as part of this procedure.
- 4.2 The REPA will be in effect for up to two (2) years. If the employee chooses to terminate his or her employment at Shawnee State University before the second anniversary of his or her first day of employment, or is terminated for cause less than two years after his or her first day of employment, the employee will be responsible for full repayment of funds that the employee received in connection with the relocation. The President may waive such repayment requirement in extraordinary circumstances. The President also may waive the reimbursement requirement when an employee resigns or is terminated for cause from a term or interim appointment that was not expected to last two (2) years.
- 4.3 If it is determined that the employee obtained employment fraudulently (e.g., under falsified credentials) then repayment will be for 100% of relocation costs previously paid by the University regardless of the number of days employed.

- 4.4 At the University's discretion, the repayment may be paid, in whole or in part, by deduction from amounts otherwise owed by the University to the employee (e.g., final pay). See the *Relocation Expense Repayment Agreement* text for complete details. The REPA shall be completed and returned with the employee's acceptance letter.

History

Effective: 01/17/14

Revised: 06/11/25; 05/02/14