

## **PROCEDURE NO. 410.2**

**Area: Administration and Finance**

Date adopted: March 19, 2008

Certified by \_\_\_\_\_

*Original signature on file in  
Office of General Counsel*

Curtis Pettis  
Vice President for  
Administration and Finance

Revisions Approved: April 28, 2023

---

### **SUBJECT: MOVING AND RELOCATION EXPENSES**

---

#### **INTRODUCTION**

This procedure applies to the cost of packing, crating, and transporting your household goods and personal effects and those members of your household from your former home to your new home.

The following procedures shall be followed by all newly hired University faculty and administrative or professional staff members that are offered the Moving and Relocation benefit; compliance with the procedure is mandatory. Deviations from this policy may constitute violations of the Ohio Revised Code and will be reported to the Vice President for Administration and Finance.

The limits in the policy are the maximum that are allowed. Management may choose to offer none or a reduced amount based on the circumstances and budgetary restraints. Reimbursement will not be made for moving and relocation situations that do not follow the following procedure.

#### **Section 1: Pre-employment**

1. Moving and Relocation Expenses should be negotiated; the offer of employment should specify the payment amount. The appropriate vice president, dean or department head must approve the Moving and Relocation Expense Payment prior to the relocation.
2. The new employee will attach a copy of the official offer letter to the packet. The employee should complete the "Moving and Relocation Expense Form" and submit the form.
3. The new employee and their supervisor signs the offer packet which is their acknowledgment that the reimbursement amount offered was used for

relocation expenses and pertains to the new employee's household relocation due to the employment at Central State University. The employing unit should review the documentation for appropriate signature and compliance with University policy. Submit the acceptance of the offer of employment to the Payroll Department.

4. The Payroll Department will issue the reimbursement in the employees' next payroll check and after receipt of the acceptance of the offer of employment. All qualified expenses will be paid net of federal, state and local taxes as these are taxable (see IRS guideline in Payroll Office).

## **Section 2: The Offer Letter**

1. The supervising Vice President must authorize the moving and relocation offer of a fixed amount not to exceed the limits in section 1 above in writing to the Director of Human Resources'. In the case of the President, the amount must be authorized by the Board of Trustees or the appropriate Board Committee if such authority is delegated by the Board of Trustees. The information is then provided to the Director of Human Resources.
2. The Director of Human Resources prepares and signs the official offer letter which will include the relocation expense reimbursement amount and sends it to the candidate.
3. Once the candidate accepts the offer, the Human Resources Department provides the candidate with a copy of the Moving and Relocation Procedures.

## **Section 3: Reimbursement Limits**

1. President – incoming and outgoing Presidents may be reimbursed for relocation and or moving expenses up to \$20,000 pending Board of Trustees approval. Certain expenses may be directly paid to the vendors on the behalf of the President and will be included in the \$20,000 limit.
2. Vice Presidents – incoming Vice Presidents may be reimbursed for relocation and/or moving expenses up to \$10,000. Outgoing Vice Presidents are ineligible for relocation and/or moving expenses.
3. Assistant Vice Presidents, Deans, Managers and Directors – incoming Assistant Vice Presidents, Deans, Managers and Directors may be reimbursed for relocation and/or moving expenses up to \$5,000. Outgoing Assistant Vice Presidents, Deans, Managers and Directors are ineligible for relocation and/or moving expenses.
4. All other faculty and staff are ineligible for moving and/or relocation expenses. Exceptions may be made upon approval of the HR Director and the

appropriate Vice President. Moving and/or relocation expenses may not exceed \$2,500. Exception may be made upon approval of the applicable Vice President and approved by Vice President of Administration and Finance. Outgoing of all other faculty and staff

#### **Section 4: Obtaining reimbursement**

1. The signed offer of employment indicating acceptance is forwarded to the Controller's Office. The Controller or their designee will review the packet for compliance with IRS regulations and CSU policy. The Controller or their designee will classify each expense as taxable (not an allowable deduction under IRS regulations) or non-taxable (allowable deductions under IRS regulations) and will document the classification.
2. The Controller will notify the new employee of the determination.
3. The reviewed acceptance packet will be forwarded to the Payroll Department who will reimburse the new employee on the next appropriate paycheck.

#### **Section 5: Eligibility**

1. Distance Requirement: Reimbursement requires that the distance between the old home and the new place of work be at least 50 miles greater than the distance between the old home and the old place of work.
2. Time Requirement: The employee must remain employed on a regular full-time basis at the University for at least 1 year, commencing on the date that the employee starts work at the new location. If the employee discontinues employment before the obligated one year of service, the employee will refund to the University the gross amount of the Moving and Relocation Payment. The amount to be repaid will be prorated such that for each full month during which the employee remains in the employ of the University, the amount to be repaid will be reduced by one-twelfth (1/12) of the gross reimbursement.