It is the policy of California State University San Marcos, within the guidelines set forth in the CSU Internal Procedures Governing Reimbursement for Moving and Relocation Expenses, to provide reimbursement for moving and relocation expenses incurred by a current employee who relocates at the request of his/her current appointing authority. It is also the policy of the University, within those same guidelines, to permit reimbursement for moving and relocation expenses incurred by an individual who accepts an offer of employment extended by a CSU appointed authority. The Office of Human Resources is responsible for communicating policy and procedural changes to the campus community as they are received from the Chancellor's Office.

Reimbursement made at the discretion of the appointing authority may be authorized for expenses related to permanent or temporary relocations and may be offered on a full or partial reimbursement. Moving and relocation expense reimbursement shall be limited to the actual, necessary and reasonable expenditures incurred by the employee. Once authorized, all moving and relocation expenses shall be reported, documented, and reimbursed in accord with established accounting practices and state and federal regulations. Only the President may authorize exceptions to specific aspects of these procedures. Exceptions shall be documented, for audit purposes, and maintained with relevant accounting records.

HR 2018-07, CSU Internal Procedures Governing Reimbursement for Moving and Relocation Expenses.

This policy applies to all employees of the California State University San Marcos.
I. AUTHORITY AND RESPONSIBILITY

A. Authority for reimbursements of $10,000 or less are delegated by the campus President to each vice president. Reimbursement requests above $10,000 require Presidential approval.

1. Reimbursements shall not exceed $75,000

2. Reimbursement for any tax liabilities incurred by the employee as a result of receiving reimbursement for relocation expenses is prohibited.

B. Responsibility:

1. Determine eligibility to receive relocation expense reimbursement considering, not limited to:
   a. The individual is currently located in a geographic location that makes commuting prohibitive
   b. The individual possesses specialized skills needed by the campus
   c. Provides incentive for individual to accept position

2. Provide funding.

3. Assign appropriate responsibilities for processing move and relocation requests to management/staff.

4. Individual reimbursement requests of $10,000 or less are to be approved in writing by the appropriate division vice president. Reimbursement requests above $10,000 require Presidential approval.

5. Written authorization to approve the amount of moving and relocation expenses provided to the individual prior to the move is required.

6. Exceptions for all moving and relocation reimbursements shall be approved by the campus President.

II. COLLEGE/DEPARTMENT RESPONSIBILITIES

A. Coordinate the offer of moving and relocation with the appropriate hiring office to ensure compliance with CSU Internal Procedures:

   Requesting authority shall seek approval from the appropriate vice president’s office.

B. Coordinate the move and relocation process with the employee.

1. Knowledge of HR 2018-07 guidelines and requirements (see HR Policies/HR2018-07)
2. Notify employee of eligibility and CSU regulations prior to move. Employee is to be provided with:
   a) Written authorization indicating the approved amount of moving and relocation expenses
   b) A copy HR 2018-07
   b) Moving Expense Regulation Acknowledgement
   c) Repayment Acknowledgement

3 Collect employee signed Moving Expense Regulation Acknowledgement and Repayment Acknowledgement

   a) IRS Publication 521.
   b) IRS Form 3903.

C) Prepare timely and appropriate paperwork for submittal to Accounts Payable and Travel with the following documents:
   1. Completed and approved Relocation Expense Claim Form (262)
   2. Receipts for all allowable expenses
   3. Copy of employment offer letter
   4. Moving Expense Regulation Acknowledgement
   5. Repayment Acknowledgement

* If the University is contracting on behalf of the employee, please contact Procurement.

D. Coordinate problem resolution.

E. Retain documents and supplementary data for audit purposes.
III. EMPLOYEE/CANDIDATE RESPONSIBILITIES

A. The employee/candidate is responsible for:
   1. Familiarizing themselves with HR 2018-07.
   2. Signing the Moving Expense Regulation Acknowledgement and Repayment Acknowledgement and returning to the department.
   3. Providing trip receipts for allowable expenses.
   4. Providing mileage and other transportation costs
   5. Clarifying regulations with college/department representatives.
   6. Consulting with a qualified tax advisor regarding the reporting of moving and relocation expenses, and understanding tax liabilities associated with either the paying for, or the receiving of reimbursement for moving and relocation expenses.

B. The employee must provide their responsible college/department with a summary of relocation expenses paid by the employee in accordance with established accounting practices and state and federal regulations.

IV. SUPPORT TASKS

A. Procurement Operations will coordinate vendor contracts.

B. Accounts Payable will:
   1. Pay approved Relocation and Travel Expense Claims (form 262) and mail reimbursement to employee’s home address
   2. Return incomplete documentation to college/department.
   3. Forward a copy of the entire reimbursement packet to Human Resources Management.
   4. Communicate invoice alterations to the college/departmental representatives.

C. Office of Human Resources or Faculty Affairs will:
   1. Report appropriate payroll information using appropriate forms and documentation.
   2. Notify early termination employees of pay back responsibilities. Unless otherwise determined by the appointing authority, employees who have received reimbursement for moving and relocation expenses, and have not continued employment for two years shall repay a prorated amount.
3. Coordinate policy and procedural updates in response to technical letters addressing move and relocation issues.

Web Resources

IRS Publication 521 and Form 3903; Moving Expenses

CSU Internal Procedures Governing Reimbursement for Moving and Relocation Expenses
https://csyou.calstate.edu/Policies/HRPolicies/HR2018-07.pdf

Relocation and Travel Expense Claim, form 262
http://www.csusm.edu/procurement/ap/travel/forms.html