

Sam Houston State University
A Member of the Texas State University System

Finance and Operations Policy FO-29
Moving Expenses

1. Moving/Relocation Expense Policy Purpose

A department may determine that it is reasonable and necessary to pay the relocation expenses of an employee. The appropriate Vice President must approve the reimbursement and funds must be available in the fund organization, account, and program (FOAP) designated to be charged.

2. Funding Moving/Relocation Expenses

The reimbursement of relocation expenses may not be paid with State appropriated funds (reference Texas Government Code § 2113.204), however, a department may use local (non-state appropriated) institutional funds. Reimbursement will not be allowed for amounts in excess of actual expenses incurred. The move must be business related, expenses must be substantiated within a reasonable time, and in the event of an excess reimbursement, the overage must be returned to the university.

Pursuant with H.R.1-115th Congress (Tax Cuts and Jobs Act/2017-2018), moving expenses will be paid to employees as taxable income.

3. Criteria and Limits

Relocation expenses may be reimbursed to faculty or administrative and professional staff positions as determined by each department and approved in advance by the appropriate Vice President. The total reimbursement amount shall not exceed the employee's actual expenses.

4. Reimbursement Procedures

- 4.1 Prior to the move occurring, the department must establish written documentation stating the agreed maximum amount of reimbursable moving expenses with approval provided by the appropriate Vice President. Documentation can be in the form of a memo or an email.
- 4.2 After the move, the department shall complete a [Moving Expense Reimbursement Form](#) and submit to the Payroll Office. The Moving Expense Reimbursement Form must include a copy of the pre-move VP approved memo or email authorizing the maximum amount to be paid for moving expenses, original receipts, and be signed by both the employee and the authorized signature for the FOAP to be charged.
- 4.3 The [Moving Expense Reimbursement Form](#) and supporting documentation will be reviewed for reimbursement of those expenses and paid on the next available payroll.

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5. Vendor Direct Payment Option

A department may choose to pay an employee's moving expenses by direct vendor payment (purchase order), where relocation services are provided by a moving company. In this case, the department should contact the Procurement Office for a list of preferred vendors. Only those vendors, as listed, may be contracted with for relocation services.

The department must issue a BearKatBuy (BKB) requisition for the contracted moving company. The [Moving Expense Reimbursement Form](#) and original receipts must be attached to the BKB requisition. The moving company will then invoice the university directly for the maximum authorized dollar amount or the total dollar amount if less than the maximum authorized.

Sam Houston State University assumes no responsibility for the household goods, personal effects, or property of the employee. In the event a dispute arises between the moving company and the employee, responsibility for resolving the matter rests with the employee.

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