



# I. Moving and Relocation Expenses Guidelines (for a New CSUF Employee)

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Complete and obtain required signatures on the Certification for Reimbursement of Moving/Relocation Expenses form (Form E).

After an individual who has been offered a position by an appointing authority and has accepted such appointment, the new CSUF employee may receive reimbursement for his/her actual, necessary and reasonable moving and relocation expenses. Moving and relocation expense reimbursements, including monetary thresholds, are authorized by the appointing authority.

Not all new appointees will be eligible for reimbursement of moving and relocation expenses. The decision by an appointing authority to offer moving and relocation expenses is discretionary and contingent upon the availability of funds.

This form includes repayment information to be applied should the employee fail to start work or complete the terms of their employment, as explained in the section entitled, "Certification of Employee."

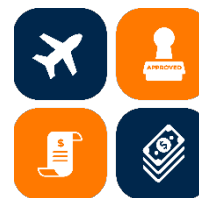
Submit the approved Certification for Reimbursement of Moving/Relocation Expenses form to Travel Operations (CP-300).

Moving and relocation expenses may be eligible for payment or reimbursement by California State University, Fullerton. The link is [Taxability of Moving/Relocation Expenditures](#) (Appendix M). The tax reform bill (H.R. 1, P.L. 115-97), 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 paid or reimbursed by the CSU or its auxiliaries are taxable as wages to the recipient. The exclusion from gross income in Internal Revenue Code (IRC) § 217, as well as the fringe benefit rule in IRC § 132(g), are suspended from 2018-2025 (1/1/2018 to 12/31/2025). In addition, reimbursement is not allowed for any move less than 50 miles from your former residence, the new job location must be at least 50 miles farther from your former residence, move to your new residence if your former residence was closer to the CSU Fullerton campus, and transporting a private vehicle. Email Tax Office at [tax@AD.FULLERTON.EDU](mailto:tax@AD.FULLERTON.EDU) if you have additional tax related questions for moving and relocation expenses.

Expenses associated with the relocation for a direct route from old residence (i.e. moving of household goods, land transportation while enroute to new location for new employee and spouse or domestic partner, air transportation for new employee and spouse or domestic partner, lodging while enroute to new location for new employee and spouse or domestic partner, and meals while enroute to new location for new employee and spouse or domestic partner) may be reimbursed up to the approved amount on the Certification Form and in accordance with the procedures outlined below in Steps 2, and 3 (no reimbursement for transporting a private vehicle).

"Household goods" means personal effects and items used or to be used in the employee's residence necessary for the maintenance of a household.

Justification memo signed by the CSUF President is required for all exceptions and must be attached to the Travel Expense Claim. Exceptions may result in taxable income to the employee.



## Arrange to have household goods relocated, as negotiated with the university.

The following moving companies/agents/contacts may provide moving services for the new employee's household goods but usually require initial contact three weeks before the move to schedule time and resources appropriately.

Moving Companies / Agents	Contact	Telephone	Fax / Email
<b>Atlas Van Lines / Ace World Wide Moving &amp; Storage</b>	Ashley Geslin	(763) 582-1111	(763) 755-2311 <a href="mailto:Ashley.Geslin@aceworldwide.com">Ashley.Geslin@aceworldwide.com</a>
	Michele Winter	(714) 892-4744	(714) 892-8862 <a href="mailto:Michele.winter@aceworldwide.com">Michele.winter@aceworldwide.com</a>
<b>North American Van Lines / Alex Moving &amp; Storage</b>	Maribel Mendoza	(714) 357-8757	<a href="mailto:mmendoza@alexmoving.net">mmendoza@alexmoving.net</a>
<b>United Van Lines / Chipman Relocations, Inc.</b>	Shaina Perreira	(714) 487-5601	(714) 487-5009 <a href="mailto:sperreira@chipmanrelo.com">sperreira@chipmanrelo.com</a>

Travel Operations will fax a written authorization to the moving company/agent/contact with a travel document number, confirm the move, and authorize the maximum amount that the moving company/agent/contact may bill the University for moving the new employee's household goods. This written authorization from Travel Operations is required before the move date. Without this written authorization from Travel Operations, the new employee will be responsible for payment to the moving company.

Once the move occurs, the moving company/agent/contact will send Travel Operations (CP-300) an invoice and a copy of the bill of lading signed by the new employee).

The invoice should reference the travel document number assigned for the move.

- The moving company/agent/contact will invoice the University for moving costs (new employee's household goods) not to exceed the maximum amount indicated on the written authorization from Travel Operations. The moving company/agent/contact will bill the new employee for all costs over the authorized maximum amount and/or automobile shipment.
- Travel Operations will send a copy of the invoice to the hiring department to be attached to the approved Travel Expense Claim.
- The hiring department will submit the approved Travel Expense Claim and a copy of the invoice from the moving company/agent/contact to Travel Operations (CP-300).

If the new employee does not select one of the moving companies/agents/contacts listed above or remits payment to the moving company/agent/contact, submit an approved Travel Expense Claim (Form P), an original itemized receipt from the moving company/agent, and a copy of the bill of lading signed by the new employee to Travel Operations (CP-300).



## Moving and Relocation for only the new employee and spouse or domestic partner.

The approved [Travel Expense Claim](#) (Form P) with all the required receipts and documentation for the new employee's one pre-move house hunting trip expense reimbursement, including transportation, meals, and lodging for new employee and spouse or domestic partner must be submitted to Travel Operations (CP-300) within 30 days of their return date.

An employee and spouse or domestic partner may be reimbursed for relocation travel expenses (defined as a one-way trip from the former residence to the general area of the new campus or other primary job location) in accordance with the CSU Travel Procedures and Regulations, with the exception of mileage which is to be reimbursed at the federal standard mileage rate for moving expenses if approved by the Chancellor. When authorized, travel expenses for spouses or domestic partners will be reimbursed on the same basis as travel expenses for employees.

Full or partial reimbursement, within budgetary constraints, 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 itemized invoices and receipts. Should employees elect to move themselves, reimbursement for such moves may not exceed the costs that would have been incurred had a commercial firm been used.

An original itemized receipt showing proof of payment must be submitted for each and all expenses associated with the moving/relocation travel or pre-move house hunting trip for only the new employee and spouse or domestic partner. For move occurring on or after January 1<sup>st</sup>, 2024, Meals & Incidentals expense will be reimbursed based on the [General Services Administration](#) federal per diem rate based on location (spent the night).

When authorized, transportation, lodging (room charges and applicable taxes), meal and incidental expenses for the new employee and spouses or domestic partners will be reimbursed on the same basis as for employees. Refer to the Travel Policy and Procedures.

If moving and relocation travel will be completed by a **private vehicle**, the new employee must keep a record of the mileage traveled for a direct route to new residence. Mileage may be reimbursed at 21 cents per mile for travel from 1/1/24 to 12/31/24 and 22 cents per mile for travel from 7/1/22 to 12/31/23.

Moving and relocation expenses shall not be paid for more than 60 days unless the appointing authority has determined in advance that the search for a new residence will result in unusual and unavoidable hardship for an employee and spouse or domestic partner and, therefore, has granted an exception.

If moving and relocation travel will be completed by a **rental vehicle**, the new employee may purchase additional insurance offered by a rental car/truck company; however, if additional insurance is selected, the new employee will not be reimbursed for the cost of the additional insurance. The new employee may be reimbursed for packing supplies (tape, boxes, bubble wrap), dolly rental, and furniture pads. Original gasoline receipts for a truck rental or car rentals are required.

For moving and relocation travel, lodging expenses include room charges and applicable taxes (reasonable lodging for new employee and spouse for a direct route from old residence) while enroute to new residence. No reimbursement may be claimed for additional nights in the same location, in-room movies, room service, personal phone calls, in-room mini bar, etc.

This reimbursement of expenses shall terminate immediately upon establishment of a permanent residence.



## Non-Reimbursable Expenses.

1. Expenses for new employee's children, parents, relatives (excluding spouse or domestic partner), friends, pets, etc.
2. Additional nights in the same location
3. In-room movies, personal phone calls, in-room mini bar
4. Airfare - additional options (i.e. upgrades, early bird check-in, travel insurance, etc.)
5. Rental vehicles – additional options (upgrades, insurance, GPS, satellite radio)
6. Tow Dolly (towing a vehicle)
7. Pad Locks
8. Transporting a private vehicle
9. Vehicle repairs
10. Gasoline for private vehicle
11. Mileage for rental vehicles
12. The new employee may purchase additional insurance offered by a rental car/truck company; however, if additional insurance is selected, the new employee will not be reimbursed for the cost of the addition insurance

## Exceptions must be authorized in writing by the President.

- Exceptions may be granted due to extenuating circumstances and an exception must be documented
- An approved exception will only be reimbursed for actual costs incurred or charged to a Procurement Card, provided such costs are deemed to be ordinary, reasonable, not extravagant, and necessary under the circumstances
- Exceptions may result in taxable income to the employee
- A justification memo signed by the Division Vice President and President must be attached to the Travel Expense Claim

## Repayment of Moving and Relocation Expenses Reimbursements.

If an employee whose moving or relocation expenses have been reimbursed does not continue his/her employment with CSU Fullerton for a period of at least two years (unless discontinuance of the employment was the result of death, disability or other similar unexpected cause beyond the control of the employee as determined by the appointing authority), the employee or appropriate representative shall repay the following percentage of the amount received for reimbursement for such moving and relocation expenses:

- 100% if employed less than 6 months.
- 75% if employed at least 6 months but less than 12 months.
- 50% if employed at least 12 months but less than 18 months
- 25% if employed at least 18 months but less than 24 months