Policy Summary
The university complies with the CSU policy governing payment or reimbursement for moving and relocation expenses. CSUF takes the approach of reimbursing any ordinary and necessary moving and relocation expenses for new employees who are offered the reimbursement as part of the hiring process. Please check with Human Resources and the hiring department for more information. In any instance where the guide below is in conflict with the CSU policy, the policy shall take precedence. The policy can be located at the following link:
CSU Internal Procedures Governing Payment or Reimbursement for Moving and Relocation Expenses

Additional information can be obtained via the CSU HR Technical letters at the links below:
Technical Letter HR 2022-02
Technical Letter HR 2022-21

The guide below is intended to assist employees with ensuring a successful reimbursement request, inform of the tax implications of these payments, and inform of the provisions to payback moving and relocation reimbursements.

Moving and Relocation Expenses Guidelines (for a New CSUF Employee)
Complete and obtain required signatures on the Certification for Reimbursement of Moving/Relocation Expenses form

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 guide 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) Travel@fullerton.edu.

Taxability
Authorized amounts paid for moving and relocation expenses may be eligible for payment or reimbursement by California State University, Fullerton. Taxability of Moving/Relocation Expenditures provides additional information regarding the taxable nature of moving/relocation reimbursements. 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). Email Tax Office at tax@AD.FULLERTON.EDU if you have additional tax related questions for moving and relocation expenses.
Eligibility

To be eligible for moving and relocation reimbursement, the new appointee must reside outside the commuting distance of the campus to which they have been appointed. Three criteria must be met in order for reimbursement to be allowable, the move must be related to the start of work and meet both time and distance requirements.

a. **Related to start of work**
   The move must be in connection with the commencement of work at a new location and must be incurred within 1 year from the time the employee first reports.

b. **Time test**
   During the 12-month period immediately following the move, the employee must be employed for at least 39 weeks.

c. **Distance test**
   The distance between the individual's new job location and his or her former residence must be at least 50 miles more than the distance between the prior work location and the former residence.

Expenses associated with the relocation for a direct route from old residence may be reimbursed up to the approved amount on the Certification Form and in accordance with travel procedures. The exception to this rule is expenses related to lodging, meals, and incidentals may only be reimbursed for the employee and spouse/registered domestic partner.

Justification memo signed by the CSUF President is required for all exceptions and must be attached to the Travel Expense Claim.

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

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

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.

<table>
<thead>
<tr>
<th>Moving Companies / Agents</th>
<th>Contact</th>
<th>Telephone</th>
<th>Fax / Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>North American Van Lines / Alex Moving &amp; Storage</td>
<td>Maribel Mendoza</td>
<td>(714) 357-8757</td>
<td><a href="mailto:mmendoza@alexmoving.net">mmendoza@alexmoving.net</a></td>
</tr>
<tr>
<td>United Van Lines / Chipman Relocations, Inc.</td>
<td>Shaina Perreira</td>
<td>(714) 487-5009 or 5601</td>
<td>sperreirachipmanrelo.com</td>
</tr>
</tbody>
</table>

If the new employee selects one of the moving companies/agents listed, complete the Relocation of Household Goods/Vendor Quotation Form. After Section A, B, and C are completed on the form, the hiring department obtains the appropriate authorized approving signature in Section C on the Relocation of Household Goods/Vendor Quotation form and submits the approved form with a copy of the moving company estimate form to Travel Operations.
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, 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 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.

Reimbursement 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 1st, 2024, Meals & Incidentals expense will be reimbursed based on the General Services Administration federal per diem rate based on location (spent the night) for spouse/registered domestic partner and employee only.

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**

Reimbursable expenses, when authorized, include any expenses that are reasonable, actual, and necessary for moving and relocation, unless specifically disallowed by the Travel policy. Certain expenditures cannot be reimbursed and include, but are not limited to, the following:

1. Additional nights in the same location
2. In-room movies, personal phone calls, in-room mini bar
3. Airfare - additional options (i.e. upgrades, early bird check-in, travel insurance, etc.)
4. Rental vehicles – additional options (upgrades, insurance, GPS, satellite radio)
5. Vehicle repairs
6. Gasoline for private vehicle
7. Mileage for rental vehicles
8. 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

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**

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