

# COLLEGE of CHARLESTON

## OFFICIAL POLICY

2.2.2.1.3

Moving Expenses

7/22/16

### Policy Statement

The Accounts Payable (A/P) area of the Controller's Office of the College of Charleston (CofC) will process all payments for the College's legally incurred, non-payroll obligations of goods and services, in accordance with State and Federal laws and regulations, as well as other policies and procedures of the College. The College will adopt and incorporate sound financial practices related to the payment of moving expenditures.

### Policy Manager and Responsible Department or Office

#### A. Controller's Office

The Controller's Office staff has the responsibility for ensuring that all payments for goods and services of a non-payroll nature comply with State and Federal laws and regulations, as well as College policies and procedures.

#### B. Faculty and Staff

College of Charleston faculty and staff have the responsibility for ensuring that they follow procurement guidelines when requesting goods and services. Faculty and Staff must provide the Controller's Office with accurate and complete documentation, such as completed forms, justifications or explanations needed for making payments, etc. In addition, the faculty and staff must ensure that goods and services are satisfactorily received and that they demonstrate a documented benefit to the College.

#### C. Vendors and Payees

College of Charleston vendors and payees must provide the Controller's Office with valid invoices that adequately describe the vendors' names, addresses, itemized descriptions of goods and services, terms for payment, etc. as well as properly completed Internal Revenue Service Forms W-9 or W-8 evidencing their business type (corporation, sole-proprietorship, partnership, etc.), domestic or foreign status, and tax identification numbers.

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## Departments/Offices Affected by the Policy

This policy affects all of the departments and offices of the College of Charleston.

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## Policy

### A. Relocation Expenses

In accordance with the South Carolina General Appropriations Act, the College may reimburse reasonable relocation expenses for new employees when such reimbursements are considered by the President of the College to be essential to the successful recruitment of professionally competent staff members. All of the following conditions must be met.

1. The new employee's place of residence must be outside of the state of South Carolina at the time of employment by the College.
2. The College can demonstrate that paying these costs is necessary to fill the position.
3. The maximum payment in any instance to any new employee may not exceed the amount authorized by the President of the College and must be stated on the **Approval of New Employee Relocation/Moving Expense** form, located on the Controller's Office website. The Approval form must be processed and approved before the offer is extended in the employment contract. Five thousand dollars (\$5,000) is the State's general threshold although the President of the College has the discretion to approve higher limits.
4. The payment is certified by the President of the College (or the Board of Trustees if the new employee is the President) as the total paid by the College toward the total moving cost incurred by the new employee. The President of the College has elected to designate approval of moving expenses to the following offices:
  - a) The designee for Academic Affairs is the Provost/EVP for Academic Affairs.
  - b) The designee for Non-Academic Affairs is the EVP for Business Affairs.

5. Reimbursable moving expenses include only the costs of moving the personal and household effects.

**Allowable Reimbursement Expenses:**

- One door to door move
- Payments to a moving company
- Rental truck and gas for the truck
- Packing materials
- Car Shipments

**Non-Reimbursement Expenses:**

- House hunting trips
- Temporary living expenses
- Meals
- Cost of general repairs, maintenance, and insurance
- Multiple trips
- Airfare
- Mileage
- Hotel

**NOTE:** Itemized receipts must be presented for all expenses. Any labor expenses incurred during the move (such as assistance in loading or unloading furniture, packing or unpacking household goods, etc.), may be reimbursed with a signed receipt with the individual's contact information, amount charged, and services provided.

**B. Reporting of Moving Expenses**

Moving expenses must be reported on a Form W-2 in accordance with Internal Revenue Service (IRS) regulations. In order to properly accumulate this information, the following procedures will be necessary regarding payment.

1. Payments can only be made to the employee being moved upon presentation of adequate documentation.
  2. The employee's name and social security must be the same as maintained in the payroll system.
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**Related Policies, Documents, or Forms**

S.C. Code of Laws Section 8-11-135 (Payment of moving expenses of new employees)

S.C. Comptroller General's Disbursement Regulations

S.C. State Procurement Code

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**Issue Date:** 10/31/2011  
**Date of Policy Revision:** 7/22/2016

**Next Review Date:** 10/15/2020

**POLICY APPROVAL**

**(For use by the Office of the Board of Trustees or the Office of the President)**

Policy Number: 2.2.2.1.3 (Moving Expenses)

President or

Chairman, Board of Trustees



Date: 7/22/16