Subject: SDSU Relocation Policy

Department: Human Resources

Supersedes: SDSU Relocation Policy dated 9/1/2009
Effective Date: 5/1/2012
Issue Date: 5/1/2012
Approved By: Jessica Rentto, AVP, Administration

This policy was developed in accordance with CSU Human Resources Coded Memo HR 2012-02, Updated Moving and Relocation Policy and Updated CSU Internal Procedures Governing Moving and Relocation Expenses.

Relocation

A relocation allowance may be authorized for actual, necessary and reasonable moving and relocation expenses for an individual who has been offered a position with San Diego State University, has accepted such appointment, and changes their place of residence as a result. Not every appointee will be authorized a moving allowance. The determination of who is to receive such an allowance and the amount is discretionary and contingent upon the availability of funds and shall be the responsibility of the recruiting department.

To qualify for reimbursement, the new primary job location must be at least 50 miles farther from the employee’s former home than the old primary job location. The appointing authority may authorize exceptions to this requirement in cases where it creates unusual and unavoidable hardship for employees.

The SDSU Relocation Policy and Procedure Manual provides our internal procedures governing moving and relocation expenses.

Approvals Required

The following approvals are required for reimbursement of moving and relocation expenses for authorized individuals:

- Up to $25,000: Dean/Director
- $25,001 to $50,000: Vice President
- $50,001 to $60,000: CFO-Vice President, Business and Financial Affairs
- Above $60,001: President
Written authorization must be provided to the individual prior to the move via official correspondence from Human Resources, copied to Accounts Payable prior to the campus making any arrangements for the move. Authorization is granted on the Request and Condition for Reimbursement of Relocation Expenses Form.

Criteria

Authorization for a moving allowance shall include a description of the criteria for determination. Examples include:

- The employee possesses specialized skills needed by the campus
- The employee is currently located in a geographic location that makes commuting prohibitive
  Incentive for the employee to accept the position

Any exceptions to moving and relocation expense reimbursement policies outlined in this document must be approved by the President and may be taxable income to the employee.

Prohibited

Reimbursement for any tax liabilities ("grossing up") incurred by the employee as a result of receiving reimbursement for relocation expenses is prohibited.

Related Documents

**CSU Office of the Chancellor**

- CSU Human Resources Coded Memo HR 2012-02, Updated Moving and Relocation Policy and Updated CSU Internal Procedures Governing Moving and Relocation Expenses
- CSU Human Resources Technical Letter 2010-15, Tax Information Changes to Moving and Relocation Expenses

**San Diego State University**

- SDSU Relocation Policy and Procedure Manual
- Request and Condition of Reimbursement for Relocation Expenses Form