



College of The Albemarle Policy

Policy Number: 3.2.22

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Title: New Hire Moving and Relocation Reimbursement

Related Policy and Procedures: Procedure 3.2.22.1 New Hire Moving and Relocation Reimbursement

Divisions of Responsibility: President's Office; Human Resources; Business Office

The College may offer limited funding to cover moving expenses for certain new, full-time, permanent employees. The reimbursement of these expenses is subject to the guidelines outlined below.

The president's moving expenses are approved by the Board of Trustees; moving expenses for all other new employees must be approved by the president and stipulated in the employee's hiring offer letter. Any exceptions to this policy require prior approval from the president and the director of human resources.

Please note that, under the Tax Cuts and Jobs Act of 2017, the personal deduction for relocation expenses and the exclusion from income of employer-paid moving expenses have been suspended from January 1, 2018, through December 31, 2025. As a result, all moving expenses incurred on or after January 1, 2018—whether reimbursed to the employee or paid directly to a vendor on the employee's behalf—are considered taxable income to the employee. Accordingly, moving expense reimbursements will be processed through Payroll.

I. Eligible Employees

The moving expense allowance is available exclusively to new, permanent, full-time employees. This benefit is not available to adjunct or temporary employees. Moving expenses are pre-negotiated as part of the hiring process and must be included in the employee's hiring offer letter. Eligible positions include:

- President
- Vice President
- Dean
- Executive Director
- Difficult-to-fill positions, with a documented need.

"Difficult-to-fill positions" refers to job openings for which the College has been unable to attract a sufficient pool of qualified candidates within a reasonable time frame, despite broad and sustained recruitment efforts. These positions may require specialized skills, expertise, or experience that are in short supply in the local, regional, or national labor market.



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II. Distance

Reimbursement for moving expenses may be considered for relocations where the distance from the employee's previous residence to the new duty station is 50 miles or greater.

III. Funding Sources

- A. State funds may only be used for the position of the president and when eligible positions have been designated and documented as difficult to fill.
- B. Non-state/Institutional funds may be used when eligible positions have not been designated and documented as difficult to fill.

IV. Funding Limits

The College may provide funding for moving expenses up to \$6,000 unless a higher amount is specifically approved by the President. Under no circumstances will the reimbursement exceed 10% of the employee's annual salary.

Legal References: Tax Cuts and Jobs Act of 2017; NCCCS Accounting Procedures Manual and Reference Guide; NC State Budget Manual

February 18, 2025

February 18, 2025

N/A

Date Approved by Board of Trustees

Date of Last Review

Date of Last Revision