



## College of The Albemarle Procedure

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**Title: New Hire Moving and Relocation Reimbursement**

**Related Policy and Procedures: Policy 3.2.22 New Hire Moving and Relocation Reimbursement**

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

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Employees approved for reimbursement of moving and relocation expenses shall utilize the following procedures:

### **I. Conditions and Limitations**

- A. State funds may be used to pay for moving expenses of new presidents when the president's household and personal goods weigh less than 15,000 pounds. Should the president's household and personal goods weigh 15,000 pounds or more, see "Excess Weight Authorization" in the next section.
- B. The move should be accomplished within 90 days of approval. The College's Board of Trustees may approve an extension of an additional 90 days.
- C. No payment may be made from state funds for expedited service, space reservation, or other special or non-routine services by the carrier.

Every effort should be made to expedite the movement of the employee's household goods. However, the time allowed for the employee's locating a new residence and moving is the responsibility of the College and should be granted as leave-with-pay, for up to a total of 16 hours, which is accounted for as normal workday activities. Reimbursement for moving and relocation expenses shall be prorated in the same manner in which their salary is funded. For example, if the employee's salary is paid 80 percent state and 20 percent local, the moving and relocation allowance shall be prorated in the same manner.

### **II. Expenses Paid**

The maximum payment from state funds for various categories of costs is enumerated in this section. Any additional costs, or any categories of costs not appearing in this section, must be paid from non-state funding sources or borne fully by the employee.

The Internal Revenue Service (IRS) considers moving expenses paid to an employee directly or indirectly (to one or more third parties on behalf of the employee) as taxable compensation. Any moving expenses paid to an employee based on guidance under the Moving and Relocation section in this manual must be taxed as compensation, which includes not only income taxes but Social Security and Medicare taxes as well.



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### **A. Moving of Household and Personal Goods**

Payment for movement of household and personal goods includes items such as furniture, clothing, and personal effects. Any items that require special handling and/or packing, such as an animal, a boat, airplane, antiques, satellite dish, campers, woodworking equipment, workshop items, heavy machine equipment and building materials are not considered as household or personal goods. Payment includes, and is limited to, the cost of actual packing, transporting, and unpacking of a maximum of 15,000 pounds. If the move is on a weight basis (50 miles or more), the maximum cost to be paid can be no more than the lowest available regulated tariff rates. If additional storage is required for any such items, it is the responsibility of the employee and is not reimbursable.

### **B. Excess Weight Authorization**

When due to extraordinary circumstances the total weight exceeds the maximum weight allowable, 15,000 pounds, a request for payment for this excess, which sets forth in detail the nature of such extraordinary circumstances, may be approved by the president, if submitted on behalf of a new employee who is not the president, or the Board of Trustees when the new hire is the college president. Reimbursement shall be based upon the tariff rate of 15,000 pounds, provided reimbursement does not exceed actual poundage costs. Except as otherwise provided specifically herein, payment may be made only for basic services performed by the carrier. No payment may be made from state funds for expedited service, space reservation, or other special or non-routine services by the carrier.

### **C. Insurance**

Payment of transit insurance costs is set to \$0.60 cents per pound per article. Presidents may grant exceptions.

### **D. Appliance Connections**

The reasonable costs of disconnection of appliances, as defined in this section, at the old residence and reconnection or reinstallation of the same appliances at the new residence, by the carrier or by a service company, may be allowed up to a maximum of \$500. This would include items typically found in performing household operations such as electrical, water, gas hook up, household appliances, and connection of a single telephone. This would not include items considered unnecessary to household operations such as television antennas, cable connection, satellite dish, nor any type of power tools or other equipment associated with home workshops, hobbies, or other activities. Also, utility deposits or the running of utility lines are not reimbursable expenses.



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### E. Mobile Homes

In lieu of an allowance for loading, unloading and insurance coverage, charges not to exceed a total of \$1,000 are allowable for the following costs associated with the movement of mobile homes utilized as the employee's residence:

- Blocking and unblocking
- Anchoring and skirting
- Movement of air conditioners and utility buildings
- Wheel rental

Claims for payment for such services, whether performed by the carrier or a service company, must be supported by itemization on the bill of lading or on paid receipts, as applicable, detailing in either case the appliances serviced, the work done, and the individual cost of each such service. Such services performed by the carrier, and for which he assumes complete responsibility, may be invoiced at the applicable tariff rates, and must be further supported by an affidavit signed by the employee verifying that the carrier performed the services.

### F. Employee Travel and Subsistence

Payment for travel expenses incurred in moving the employee and their family from the old residence to the new residence is authorized as follows:

- Locating a new residence

Transportation mileage calculated at the statutory rate for a maximum of three round trips by automobile with each trip not to exceed two days (2 days, 1 night), for total house hunting trips not to exceed 6 days (6 days, 3 nights). Subsistence for meal costs as shown in the travel section for each member of the family per trip. If overnight lodging is necessary, lodging is limited to one double room and subsistence for the following day is allowable.

- Move date

Mileage calculated at the statutory rate for a one-way automobile trip (a maximum of two cars). Subsistence for meal costs as shown in the State Budget Manual travel section (Section 5) for each member of the family. Employees have two days to complete the move. If overnight lodging is necessary, subsistence for the following day is allowable. Lodging is limited to one double room. The department head or their designee can approve any additional time needed.



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- New duty station

Subsistence at the new duty station is not to exceed five days a week Monday-Friday, or a consecutive five day period, if working a nontraditional schedule. Mileage is limited for one-round trip per week from the employee's current residence to the new duty station, subject to state travel laws and regulations, from the time he or she begins work until he or she moves into the new residence, not to exceed a total of 40 consecutive working days, excluding any leave time.

### III. Arranging the Move

Prior to the actual move, the employee will submit a request to the College's Board of Trustees. The request shall include bids from three movers and an estimate of other allowable expenses. These regulations require competitive bids that do not exceed the tariff rates and charges as published and filed with the North Carolina Utilities Commission. Bidders must have all required state and federal licenses and insurance. Bids included in the request shall include:

- Shipment weight
- Number of cartons
- Charges for loading and unloading
- Cost of transit insurance coverage

Transportation and loading shall be governed by the rules and regulations as contained in tariffs on file with the North Carolina Utilities Commission.

The College's chief financial officer shall accept the low bid unless judged not to be to the College's advantage and interest. The chief financial officer will notify the employee in writing as to the mover receiving the contract. Reimbursement to the employee will be paid after the move and on the basis of the total bid price of the successful bidder and prorated by funding source as outlined in "Conditions and Limitations" section above.

### IV. Payment and/or Reimbursement

The new employee's department must obtain approval for moving expense funding prior to reimbursement. Once funds are allocated to an employee's moving expenses, those funds may not be reallocated for a different employee or purpose.

Upon completion of the move, the employee may pay the carrier and/or submit to the College's chief financial officer documentation consisting of:

- A bill of lading from the carrier which shows the actual rates and charges for transporting, loading and insurance, itemized by miles, loading charges with



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numbers and sizes of cartons, insurance coverage, as spelled out in Policy 3.2.22 New Hire Moving and Relocation Reimbursement.

- A certified weight ticket obtained by the mover and certifying the actual gross, tare, and net weights. This can be obtained from platform scales at truck stops, weight stations, etc.
- A copy of the letter authorizing the move. The College shall reimburse the employee or pay the carrier upon receipt of proper documentation. The expenditure should be charged to an account designated Employee Moving Expense.

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.

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

November 18, 2024

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N/A

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**Date Approved by President's Leadership Team**

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**Date of Last Review**

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**Date of Last Revision**