

Responsible Official (Title):	AVP for Human Resources
Responsible Office:	Human Resources
Responsible Division:	Administration and Finance

Procedures for Payment of Moving and Relocation Expenses

1. Statement

The California State University (CSU) shall reimburse reasonable actual and necessary moving and relocation expenses or payment for reasonable estimated moving and relocation expenses under specific circumstances listed herein.

2. Authority

These procedures are issued pursuant to [CSU Internal Procedures Governing Payment or Reimbursement for Moving and Relocation Expenses](#)

3. Scope/Applicability

These procedures apply to employees.

4. Exclusions

N/A

5. Definitions

For the purpose of these procedures, the following definitions will apply:

"Appointing Authority" shall mean the campus President or Chancellor, as appropriate.

"Chancellor" and "President" shall include designees.

"Campus" shall include the headquarters office as well as any one of the campuses of the CSU.

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

"Long term temporary assignment" shall normally mean an assignment period of six months or more.

"Employee" refers to a current CSU employee, or other individual, who has been offered and accepted a position within the CSU by an authorized authority and has completed the required new hire documentation.

6. Procedures

6.1 Circumstances for Reimbursement

The CSU has set forth policy and procedures for the reimbursement of reasonable actual and necessary moving and relocation expenses or payment for reasonable estimated moving and relocation expenses for current Employees, Initial Appointments, and Temporary Appointments.

California State University, Fresno has established the following procedures that allows for lump sum payment for reasonable estimated moving and relocation expenses for Initial Appointments only.

6.1.1 Initial Appointments

Individuals offered a position with Fresno State, and who have accepted such appointment, may receive reimbursement for their reasonable actual and necessary moving and relocation expenses or payment for reasonable estimated moving and relocation expenses.

6.1.2. Campus Payments

The campus has established the following criteria in order to authorize payment of moving and relocation expenses:

6.1.2.1 Employee's primary residence is located in a geographic location that is at least 50 miles farther from the employee's former job location.

6.1.2.2. The offer to reimburse for moving and relocation expenses is limited to new full-time tenure track faculty hires and new MPPs and is contingent upon the availability of funds.

6.1.3. Payment Authorization

The agreed upon amount provided to the Employee as payment for moving and relocation expenses must be approved by written authorization prior to the Employee initiating the move. The amount authorized as payment will be included in the offer letter provided by either Human Resources or Faculty Affairs. The campus may authorize the delay in the Employee's utilization of approved funds for moving and relocation by up to 12 months for compelling reasons; exceptions to exceed this time frame must be authorized by the campus President. The delayed utilization of such funds for moving and relocation may have tax implications in accordance with established accounting practices and state and federal regulations.

6.1.4. Payment Source

Payment or reimbursement of relocation expenses shall be payable from monies made available for such purpose by the Appointing Authority.

6.2. Payment for Reasonable Estimated Moving and Relocation Expenses.

Payment for reasonable estimated moving and relocation expenses may only occur after a new appointee is considered an Employee as defined above.

Payment to eligible Employees for reasonable estimated moving and relocation expenses without requiring substantiation must apply the guidance provided in the following subsections, to the extent practical, when determining such a payment.

6.3. Temporary Relocation Allowance.

A temporary relocation allowance to defer the cost of housing may be authorized for the duration of a temporary appointment. The allowance may be negotiated up to the maximum applicable federal per diem rate for the area. The allowance must conform with the procedures outlined in the CSU Travel Procedures. The full temporary relocation allowance paid to an Employee as reimbursement must be supported by itemized receipts, lease agreement, or other documentation reflecting actual housing expenses. Reimbursement may be claimed by the Employee, via the submission of appropriate receipts, no more frequently than once per month.

Housing expenses for long-term temporary Employees may also be paid directly by the temporary Appointing Authority, up to the maximum reimbursement level noted above.

Temporary relocation allowances are at the discretion of the Appointing Authority and will be subject to state and federal taxation.

6.4. Monetary Thresholds.

Monetary thresholds of progressive levels of authority are required for approval of moving and relocation expenses as follows:

- \$5,000 or below – requires approval of the Manager/Dean/AVP
- \$5,001 - \$9,999 – requires approval of the Vice President for the applicable division
- \$10,000 or more – requires approval of the President

The monetary threshold for payment or reimbursement of moving and relocation expenses shall not exceed \$75,000.

6.5. Appointing Authority for Payment or Reimbursements.

The campus President shall approve, deny, or grant exceptions for all moving and relocation payments or reimbursements. The campus President may also authorize payment or reimbursement for reasonable actual and necessary relocation expenditures not identified in these procedures. Any such payment or reimbursement shall be documented and paid in accordance with established accounting practices and state and federal guidelines. Authorization from the campus President may be delegated to the campus Chief Financial Officer.

Payment or Reimbursement for any tax liabilities (“grossing up”) incurred by the Employee as the result of receiving reimbursement for relocation expenses is prohibited.

6.6. Repayment of Moving and Relocation Expenses Reimbursements or Payments.

Employees who do not continue their employment 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 campus), shall repay the University the following percentage of the amount paid for such moving and/or 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.

6.7. Taxable Income.

Authorized payment of reasonable estimated moving and relocation expenses will result in taxable income to the Employee pursuant to both state and federal regulations.

6.8. Effect of Memorandum of Understanding on Internal Procedures.

Notwithstanding any other provision of these internal procedures, if a Memorandum of Understanding entered into pursuant to the Higher Education Employer-Employee Relations Act is in conflict with these provisions, the terms of the Memorandum of Understanding and not the

provisions of these internal procedures shall govern as to those employees covered by the Memorandum of Understanding.

7. Related Policies, Procedures, Information, Forms

7.1 [CSU Internal Procedures Governing Payment or Reimbursement for Moving and Relocation Expenses](#)

8. Contact Information: Human Resources, 559.278.2032

9. Key Search Words: Moving, Relocation, Reimbursement

10. History/Revision Dates:
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The official version of this information is maintained only on the University Policies Manual (UPM) website. Please make certain to review the material on the website before placing reliance on any printed version or any other online source.
