

Explanation of the reason for revisions: The revision is necessary to remove a section of the policy that requires departments to include specific language in the offer letter authorizing a house hunting trip. That language is no longer necessary since all expenses associated with moving reimbursements are taxable per current IRS guidelines. UNI guidelines allow for house hunting trips; departments were not always including the necessary verbiage in the offer letters.

4.10 Employee Relocation Expenses

Purpose: To provide guidance for University staff when awarding employee relocation expenses.

Policy Statement:

Authorization by Board of Regents:

Regent institutions may pay reasonable relocation expenses in accordance with state and/or institutional policies for packing and moving of a person's household goods and other personal effects for full-time employees, including faculty and institutional officials, professional and scientific staff, and other full-time employees who are comparable in rank to assistant professor or above. Packing and moving expenses for full-time employees not defined above may be granted by specific approval of the appropriate dean/director or their designee. Reimbursement for relocation expenses shall not include reimbursement for the expense of moving animals.

Board of Regents, State of Iowa [Policy Manual, Chapter 2.1, Section 4.Q](#)

Procedures for Approval and Payment:

1. Payment of relocation expenses or any portion thereof is not mandated. Reimbursement, when made, will be limited to actual relocation expenses not to exceed the cost of packing and moving an employee's household goods and other personal effects. In any particular case, payment may be limited to a certain maximum dollar amount. Reimbursement for expense of moving animals is specifically excluded. The principle place of employment must be at least 50 miles from the former residence.
2. The agreement to pay relocation expenses or any portion thereof must be made in the employee's offer letter. The agreement must clearly indicate the maximum dollar amount that will be reimbursed in the particular case. To be effective, the agreement must be approved by the divisional head or the academic dean, if the Provost and Executive Vice-President for Academic Affairs grants authority for such approval to the deans.
3. To effect payment to the employee, the department must submit a Request for Payment (RFP) for such payment to the Office of Business Operations. A copy of the ~~agreement-offer letter~~ must accompany the RFP for such expenses to be paid. The RFP must also be supported by an itemized statement of actual relocation expenses, which in turn must be supported by appropriate receipts. Guidelines for reimbursable relocation expenses can be found on the Office of Business Operations [website](#). In the case of a move by the employee using a rental truck, trailer, or other vehicle, the employee must also submit an estimate of moving expense from a commercial mover for performing the move.
4. ~~If provided in the employee's offer letter, after a new faculty/staff member has accepted employment, the University will cover up to one trip for the employee and their spouse/partner for the purpose of arranging housing. These expenses are part of the total relocation expense award. Reimbursements will be based on University Travel Guidelines. There is no~~ There is no general university budget or fund for paying relocation expenses. The cost of such expenses will be charged against the supplies and services budget of the particular department involved or to such other budget or fund as provided by the approving official. The approval of the relocation expense agreement by the approving official is also a commitment by that official that such departmental or other funds will be available.
5. Reimbursement for all relocation expenses must be submitted to the Office of Business Operations within 30 days from the move date or the employment start date, whichever is later.
6. Under current IRS tax law, any relocation expenses paid by the University constitute taxable income for the employee. Accordingly, applicable taxes will be withheld from the employee's

paycheck in the month of or the month following the month that such relocation expenses are paid by the University.

For a list of relocation vendors with negotiated contracts with UNI, refer to Relocation Services on the following--**Procurement Services**.

Office of Business Operations, approved ~~January 17, 2018~~

University Council, approved ~~April 23, 2018~~

President and Executive Management Team, approved ~~April 30, 2018~~