

**Austin Peay State  
University**

**Moving Allowance**

**Issued:** November 16, 2018

**POLICIES**

**Responsible Official:** Vice President for Finance and Administration

**Responsible Office:** Human Resources

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**Policy Statement**

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It is the policy of Austin Peay State University to provide assistance to new employees relocating to begin work with the University.

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**Purpose**

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The purpose of this policy is to establish the processes and procedures for payment of APSU employee moving expenses.

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**Procedures**

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**Moving Allowance**

- A. Newly hired full-time employees who relocate from their former residence to a new residence may be issued a one-time moving allowance, if deemed appropriate by the President or designee (See [APSU Policy 4:002](#)). The contract for moving allowances should be executed at the time of employment.
- B. If the University recruits and hires more than one person from the same family, only one moving allowance is permitted.
- C. To be eligible to receive a moving allowance, the move must meet the minimum IRS [distance test](#) of 50 miles from the location of the former residence.
- D. The distance between the two points is the shortest of the more commonly traveled routes between them.

**Arranging for Moving and Payment**

- A. The moving allowance is paid directly to the employee, reported as taxable income, and is subject to all tax liability

at the time of payment (The amount of the moving allowance will be included in boxes 1, 3, and 5 of the employee's W-2).

- B. The employee will make all arrangements for the move without the involvement of the University.
- C. The employee does not submit moving expense receipts to the University, but is advised to keep a copy for personal tax return purposes.
- D. All moving allowances in excess of \$10,000 require approval by the President or appropriate Senior Leadership Team member.

### **Other Provisions**

- A. Moving allowances will be paid or reimbursed only after a contract is executed between the employee and the University.
  - B. All payments must be made within twelve (12) months of the date regular, full/part-time employment begins for new employees or relocation occurs for relocated employees.
  - C. The agreement on the amount of the moving allowance to be paid should be clearly understood in writing between the employee and the University.
  - D. The University shall assume no liability whatsoever for personal injuries, property damages, or other losses which may be sustained in connection with any moves undertaken pursuant to these regulations.
  - E. In consideration for the University paying a moving allowance, the employee agrees to remain employed by the University for a period of at least one year. For faculty appointed on an academic basis, one year is defined as one regular academic session (Fall and Spring Semesters, nine months). For all other annual faculty and staff, one year is defined as twelve months. Should the employee voluntarily leave prior to completion of that year, the employee will be liable to the University for repayment of any moving allowance which the University has paid (to or on behalf of the employee), together with all payroll taxes withheld by the University in connection with such allowance. If the employee is terminated for cause during the first year, the University may seek repayment of any moving allowance.
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**Links**

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**APSU Policy 4:002**      [http://www.apsu.edu/policy/4s\\_business\\_and\\_finance\\_policies/4002-delegation-authority-approval-and-execution-contracts-and-agreements.php](http://www.apsu.edu/policy/4s_business_and_finance_policies/4002-delegation-authority-approval-and-execution-contracts-and-agreements.php)

**IRS Publication 521**      <https://www.irs.gov/pub/irs-pdf/p521.pdf>

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**Revision Dates**

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APSU Policy 5:009 – Rev.: November 16, 2018

APSU Policy 5:009 – Rev.: November 17, 2017

APSU Policy 5:009 – Issued: February 2, 2017

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**Subject Areas:**

Academic	Finance	General	Human Resources	Information Technology	Student Affairs
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**Approved**

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President: signature on file

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