SUMMARY:

The University recognizes the competitive nature of the hiring process and therefore permits departments the flexibility to seek approval to offer an allowance for moving expenses for faculty or exempt management/administrator positions. This policy defines the guidelines to qualify for a moving and relocation allowance and the procedure by which the University follows for newly hired employees.

POLICY:

I. REQUIREMENTS FOR MOVING AND RELOCATION ALLOWANCE

In accordance with the South Carolina Code of Laws section 8-11-135, the University may provide reasonable aid or assistance to newly hired personnel in moving their personal effects from one town or place to another town or place providing all the following conditions are met:

A. The new employee’s place of residence is outside of the State of South Carolina at the time of employment by the University.
B. The University can demonstrate that paying these costs is necessary to fill the position.
C. The maximum payment in any instance to any new employee may not exceed $5,000.
D. The payment is certified by the President or designee (or the Board of Trustees chairman if the new employee is the President) as the total paid by the University toward the total moving cost incurred by the new employee.

II. PROCEDURE

A. After reviewing Section I of this policy and ensuring that steps A-C are satisfied, the hiring department should seek approval and certification for a moving allowance by adhering to the following limitations; 1) operating funds may be used up to $1,000 and 2) discretionary or foundation funds may be used to supplement up to the maximum
amount of $5,000 from both sources. Any exception to this allocation may be allowed upon approval of the President or designee.

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<thead>
<tr>
<th>Fund</th>
<th>Limitations</th>
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<tbody>
<tr>
<td>10, 15, 17, 18, 21, 27</td>
<td>$1,000</td>
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<tr>
<td>14, 19</td>
<td>$5,000</td>
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B. After identifying a valid account number(s), the supervisor of the new employee should sign and forward justification of the moving and relocation allowance to their respective dean, director, or department head. This justification should be completed along with the new employee’s hire paperwork.

C. If the dean, director, or department head approves the allowance, it is then forwarded to the President or designee for final approval. Upon approval the allowance will be added to the employee’s offer letter or terms of employment document noting the allowance will be added to their W-2.

D. When Human Resources receives the new hire paperwork, they will review for accuracy/authorization and send the letter or terms of employment document to the prospective new hire. Once acceptance of the position, Human Resources will process the one-time moving allowance and forward to Payroll for processing.

E. Payroll will process the payment, withhold all necessary taxes, and report such amounts to the Internal Revenue Service as reported on the employee’s W-2.

F. Related or Referenced Policies, Documents, or Forms
   - SC Code of Laws (Section 8-11-135)
   - SC General Appropriation Act Section 117.20 (L)
   - Tax Cuts and Jobs Act
   - FAST- 214 Staff Recruitment and Employment
   - FAST- 215 Faculty Recruitment and Employment