



## BOISE STATE UNIVERSITY

University Policy 7140

# Moving

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### **Effective Date**

January 1982

### **Last Revision Date**

March 2018

### **Responsible Party**

Chief Financial and Operating Officer and Vice President for Finance and Operations, (208) 426-1200

### **Scope and Audience**

This policy applies to all University employees.

### **Additional Authority**

Idaho State Board of Examiners Moving Policy and Procedures, 442-30

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## **1. Policy Purpose**

To establish a moving policy in compliance with the State of Idaho Moving Policy and to provide procedural guidelines for moving expense reimbursements.

## **2. Policy Statement**

The allowance of moving expense reimbursement is intended to help defray the moving costs for new faculty and professional staff. Boise State University will reimburse staff for the negotiated portion of moving expenses as approved by the Chief Financial and Operating

Officer and Vice President for Finance and Operations, or designee, and the State Board of Examiners. The university cannot directly pay invoices or vendors. Employees may be reimbursed only after providing adequate accounting for allowable moving expenses under this policy.

Current and prospective employees are cautioned that the federal Tax Cuts and Jobs Act of 2017 made all moving expenses taxable. As such, all related withholding shall be applied to the total reimbursable amount pursuant to federal and state laws, such as income tax, social security tax and retirement. Employees are encouraged to consult with a personal tax professional for advice on the tax implications of any moving reimbursements under this policy.

### **3. Responsibilities and Procedures**

#### **3.1 Eligibility**

##### **3.1.1. Maximum Reimbursement**

The amount of reimbursement shall be established as part of the employment negotiation process. The maximum aggregate moving expense reimbursement shall not exceed 10% of the employee's base salary. Under extraordinary circumstances, an amount in excess of \$15,000 may be allowed. Requests to negotiate or commit moving expense reimbursements in excess of \$15,000 must first be approved by the Chief Financial and Operating Officer and Vice President for Finance and Operations prior to making the offer for reimbursement.

##### **3.1.2. Repayment**

Individuals receiving moving expense reimbursements may be required to repay a portion of the reimbursement depending on their length of employment:

- Voluntarily resign within one year of the beginning date of employment, will be required to pay back 100% of the reimbursement they received.
- Voluntarily resign more than one year and less than two years from the beginning date of employment will be required to pay back the amount of reimbursement that exceeded \$5,000.
- Voluntarily resign more than two years and less than three years from the beginning date of employment will be required to pay back the amount of reimbursement that exceeded \$10,000.

### 3.1.3 Exemptions

Any exemptions to this policy require a petition and approval from the Board of Examiners.

## 3.2 Authorization Procedures

Only the Chief Financial and Operating Officer and Vice President for Finance and Operations, or designee, may authorize a moving company to direct bill Boise State University for an employee move.

The department offering the position shall review the [Moving Guidelines for Departments](#) and follow the procedures outlined to reimburse employee relocation expenses.

### 3.2.1 Agency Authorization

The agency director or designated representative shall have the authority to decide whether to pay moving expenses on a case-by-case basis up to the limits set forth in this policy.

### 3.2.2 Employee and Spouse Both Employed by State

If both spouses are employed by the State, moving reimbursement shall only be allowed for one employee. If both spouses are employed by the same agency, then moving reimbursement shall be based on the employee with the greater base salary.

## 3.3 Services Reimbursed

The State of Idaho Moving Policy sets forth detailed requirements for the reimbursement of moving expenses and lists current rates for reimbursement. Please refer to this document for any other reimbursable expenses or call the Boise State Relocation Specialist if you have questions.

## 3.4 Services Not Reimbursed

Non-household items, including expenses for moving animals, camper trailers, boats, etc., and other non-household items will not be paid by the University. In addition, the University will not pay expenses for more than two (2) privately owned vehicles.

## 4. Forms

State Moving Policy and Procedures

[https://www.sco.idaho.gov/web/sbe/sbweb.nsf/pages/movingpolicyandproc.htm/\\$File/State%20Moving%20Policy%20and%20Procedures.pdf?OpenElement](https://www.sco.idaho.gov/web/sbe/sbweb.nsf/pages/movingpolicyandproc.htm/$File/State%20Moving%20Policy%20and%20Procedures.pdf?OpenElement)

## 5. Related Information

Moving Guidelines for Departments

<https://www.boisestate.edu/vpfa-p2p/department-guidelines-for-requesting-relocation-funds/>

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## Revision History

August 2007; March 2018