Summary
This policy governs the process by which Lander University (“University”) employees in full time equivalent (FTE) positions are reimbursed for allowable relocation expenditures in accordance with SECTION 8-11-135, Payment of moving expenses of new employees pursuant to the South Carolina Code of Laws of 1976, as amended and in accordance with the Tax Cuts and Jobs Act of 2017.

Definitions
Common Carrier: A licensed commercial moving company.
Employee - Faculty/Staff: A person employed by the University to perform a specific job or task in return for wages or salary.
FTE (Full Time Equivalent): A person who is employed for nine (9), ten (10), eleven (11), or twelve (12) consecutive months.
Moving Expenses: - Expenditures for transporting the employee, family, household goods, and personal effects from the former residence to the new residence
Relocation: The process of assigning, establishing, and/or settling in a particular place for employment purposes.

Policy
A. Reimbursement of moving expenses for new employees
1. Newly-employed personnel may be reimbursed for moving expenses as deemed necessary by the President of the University (or the Provost for faculty hires) if the following conditions are met:

   a. The new employee’s place of residence at the time of employment by the University is outside of the State of
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South Carolina.

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 five thousand dollars or the actual cost of out-of-pocket expenses, whichever is less.

d. The payment is certified by the President (or the Provost for faculty) as the total to be paid by the University toward the total moving costs incurred by the new employee.

2. Allowable Expenditures:
   a. Documented mileage and/or original gas receipts (not both)
   b. Original moving van rental on rental agency letterhead (showing payment made by check or credit card) OR
   c. Original common carrier receipts (must include the following information):
      d. Location moving from and location moving to
      e. Information about what was moved (furniture and/or boxes)
      f. Must be on common carrier original letterhead (no hand written blank papers or plain word documents will be accepted)
      g. Must include an amount and documentation of payment (by check or credit card)
      h. Original receipts for moving materials such as boxes, packing paper, etc.
      i. Hotel receipts for stay(s) along the way (1 or 2 nights only, if a distance over 500 miles away as approved by the President [or Provost for faculty hires])
      j. Moving expenses must be reported on W-2 Forms in accordance with regulations of the Internal Revenue Service.

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1 South Carolina Code of Laws, Section 8-11-135: https://www.scstatehouse.gov/code/t08c011.php