

PROCEDURE NUMBER: FINA 2.51 Procedure

SECTION: Administration and Finance

SUBJECT: Relocation Allowance

DATE: August 14, 2018

REVISION: August 1, 2025

Procedure for: All Campuses

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Issued by: Administration and Finance – Controller’s Office

Procedure

The University Administration and Finance Division, Controller’s Office, will ensure compliance with University Policy FINA 2.51. This procedure is applicable to campuses, units, or departments extending relocation allowances as well as the employees receiving those benefits. The purpose of this procedure is to supplement the associated policy by providing additional resources, detail, and guidance on relocation allowance.

A. Relocation Agreement

To be eligible for an allowance, the employee must complete and execute a Relocation Agreement with the University prior to relocating and receiving any reimbursement or direct payment. The Relocation Agreement must be initiated and signed by all required parties during the onboarding and employment process, the respective details of which must be included in the employee’s offer letter. The University is not obligated to reimburse relocation expenses when a Relocation Agreement is not prospectively executed.

The Relocation Agreement, along with a copy of the offer letter, must be sent to the Controller’s Office at relocation@sc.edu for final review and approval. Upon execution, the agreement will be sent back to the hiring department and/or employee.

B. Relocation Expenses

To be eligible for reimbursement, relocation expenses must be reasonable, necessary, and as economical as possible. Proviso 117.20(L) authorizes the University to reimburse reasonable

relocation expenses. All relocation expenses must reflect a prudent decision to incur the expense on behalf of the University. Both the hiring department and the Controller's Office reserve the right to assess the validity and reasonableness of expenses prior to reimbursement. All expenses must be supported by original, itemized receipts.

Expenses which are personal in nature and unnecessary for relocation are not eligible for reimbursement. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. If the trip includes both personal and business travel, only business travel dates and expenses should be included in the reimbursement request. In addition, the traveler must provide a cost comparison in advance of the move that documents personal versus business-related expenses as well as the use of the most economical route and mode of transportation.

Transportation of Employee and Immediate Family

The actual costs paid for transportation of the employee and their immediate family are eligible for reimbursement. Immediate family is defined as a member of the employee's household who residents with them both before and after relocation (e.g., spouse, child, dependent).

Mileage

If a personally owned vehicle is used in the move, mileage is eligible for reimbursement at the current Internal Revenue Service (IRS) mileage rate for relocation (**23 cents per mile**). A vehicle with a trailer is also eligible for mileage reimbursement at this rate. Tolls paid during the move are reimbursed provided the name of the facility (e.g., road, bridge, tunnel, etc.) is documented.

Reimbursement will not be allowed to cover the "rental value" of the personally owned vehicle. In addition, no reimbursement will be made for fines and violations incurred during the move (e.g., speeding, driving without a seatbelt, etc.).

Transportation of Household Goods and Personal Effects

The actual costs paid for common carrier transportation of the employee's household goods and personal effects from the former primary residence to the new primary residence are eligible for reimbursement.

If the employee chooses to move themselves, the following actual costs are eligible for reimbursement, with appropriate itemized receipts:

- Moving Vehicle Rental: Costs of renting a moving van, truck, trailer, hand truck, or other appropriate moving vehicles, equipment, and supplies (e.g., boxes, packing paper, cartons, etc.). Gas used by the rental vehicle during the move is also reimbursable. The purchase of a moving vehicle or equipment is not eligible for reimbursement.

- Labor: A reasonable hourly wage for labor used during the move. Labor provided by the employee, or their immediate family is not eligible for reimbursement. The itemized receipt must detail the amount paid and include the signature of the individual employed.

Storage of Household Goods and Personal Effects

The actual costs of temporarily storing household goods and personal effects for a short-term period are eligible for reimbursement if the employee is unable to move directly into their new primary residence.

Lodging

The actual costs of lodging en route to the destination are eligible for reimbursement. Reimbursable lodging includes a maximum of one night at the departure location and one night at the arrival location.

Transportation of Vehicles and/or Household Pets

The actual costs paid for common carrier transportation of the employee's vehicle and/or household pets from the former primary residence to the new primary residence are eligible for reimbursement.

C. Employee Responsibilities

All expenses submitted for reimbursement must be actual, reasonable, necessary, as economical as possible, and within State regulations and University guidelines. Each employee eligible for relocation allowance is responsible for:

- Obtaining and submitting original, itemized receipts to support all expenses and claims for reimbursement;
- Assisting the hiring department in completing the [Relocation Request Form](#) for submission the Controller's Office;
- Submitting claims for reimbursement to the Controller's Office within thirty days after relocating to the new primary residence, but in no circumstance later than 12 months after beginning employment at the University;
- Making all moving arrangements (e.g., pick-up and delivery times, etc.) and resolving any damage claims directly with the moving agent;
- Remaining an employee of the University on a full-time basis for a period of at least one year.

D. University Responsibilities

The hiring department is responsible for establishing monetary limits, initiating the [Relocation Agreement](#) signing process during the onboarding process, ensuring the Relocation Agreement is

fully executed during the employment process prior to the employee's move, and completing/submitting the [Relocation Request Form](#), along with original, itemized receipts and supporting documentation, to the Controller's Office at relocation@sc.edu.

The Controller's Office is responsible for reviewing all reimbursement requests to ensure compliance with FINA 2.51, paying approved requests through the payroll system, and ensuring all payments are reported correctly on the employee's Form W-2.

E. Resources and Forms

Resources, trainings, and guides can be found on the Controller's Office website under the follows sections:

- General Accounting → Relocation
- Resource and Training Toolbox → Business Manager, Forms

History of Revisions:

DATE OF REVISION	REASON FOR REVISION
April 14, 2018	New Procedure
July 1, 2024	Language, formatting, and content updates from comprehensive policy and procedure update project
August 1, 2025	Revised terminology from "Relocation and Moving" to "Relocation" and added History of Revisions section

Note: Periodic statutory updates occur to the reimbursement rates reflected in the procedure, including the mileage rate for relocation. Revisions are made as necessary to reflect these updates and are not consolidated in the chart above.