LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER – SHREVEPORT

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06/01/2005
08/01/1996
08/01/1994

ADMINISTRATIVE DIRECTIVE 8.3

Reimbursement of Moving Expenses

The LSU Health Sciences Center in Shreveport will pay moving expenses to attract and recruit individuals of high caliber to key positions within the LSU Health Sciences Center. Such reimbursements are only applicable for United States of America (U.S.) domestic moves, and limited to faculty (those with the rank of Instructor up to Professor or equivalent Library ranks) and senior administrative staff. Any exceptions to this policy must be requested in advance in writing to the Chancellor. These exceptions are to be limited to the recruitment of “other academic” or non-academic positions which are critical to our operations and where recruiting difficulties are strongly documented. It is important that these requests for exceptions are carefully reviewed at the departmental and professional school level and be extremely limited in number.

The LSU System has contracted with Armstrong Relocation, an agent for United Van Lines to provide a broad range of relocation services. The goal is to continue to enhance our recruiting efforts by offering an integrated, comprehensive program of relocation benefits tailored to meet the individual needs of newly hired faculty and senior administrative staff.

The services provided under the relocation contract will vary depending on the type of appointment. In most cases, the relocation benefit will be limited to the movement of household goods; however, additional benefits may be provided subject to the approval of the Chancellor or his designee.

Armstrong Relocation, working with the designated person(s) in Human Resource Management, will coordinate all aspects of the relocation process to ensure the best relocation experience for the newly hired faculty member. Armstrong Relocation will initially pay all authorized relocation expenses and bill the University directly for services rendered. The faculty member is not responsible for paying the relocation expenses up front and receiving reimbursement from the University. Authorized services will include those listed on the Relocation Authorization Form and approved in advance by the appropriate person(s). The University will only pay for authorized services. Moving expenses are limited to one move per household. All expense reimbursements must be in accordance with University policy and current Internal Revenue Service (IRS) regulations. The expense is not to exceed one tenth of the employee’s annual base salary.
The Department Business Manager completes the Relocation Authorization Form at the time the letter of offer is routed and obtains the department head approval signatures and returns the form to Human Resource Management. Human Resource Management submits the completed form to Armstrong Relocation.

The Armstrong account manager will contact the new faculty or staff member to assess their needs and facilitate the relocation. The services are provided by Armstrong and the contracted agencies.

A. Household Goods

1. Armstrong Relocation will select the moving company to assist with the movement of household goods.

2. The moving company selected will perform all of the required packing, loading, transporting, unloading, and unpacking, including normal appliance servicing. The mover will provide all necessary packing materials and remove debris upon completion of the move at the request of the employee. Special services such as housecleaning are not provided. Special arrangements for shipping antiques and other items of significant value must be approved by the University in advance, and supporting documents (such as insurance, appraisals) are required for verification of the value of each item. Any additional pick-up and deliveries, or other special moving requirements will be handled on a case-by-case basis subject to University approval. Armstrong Relocation will also assist with the claims settlement process should damage occur during the shipping process.

3. In-transit expenses, Not including meals will be reimbursed based on reasonable costs incurred for the most direct route. Such expenses must be supported by original receipts. While State Travel Regulation reimbursement rates may be exceeded, the travel regulation rates will be used as a guideline or standard of reasonableness. Cost of travel by car for use in transporting a new employee, members of their household, or moving household items to their new residence may be by actual expenses such as gas and oil receipts, or the standard mileage rate allowed by the Internal Revenue Service (Publication 521, Moving Expenses) plus tolls and parking fees. For these expenses, the faculty member will need to provide original receipts to the departmental business manager. The business manager will complete a requisition, attach original receipts, and submit to Human Resources for review. The requisition will be reviewed and forwarded to the Budget Office to begin the approval process. The university will directly reimburse the faculty member for these types of expenses that are found to be eligible expenses according to this directive and current IRS regulations. In-transit meals will not be reimbursed.
B. Moveable Property

1. Individuals wishing to move laboratory equipment must comply with the applicable movable property transfer and control policies and procedures of their prior institution, particularly if federal funds are involved. Evidence of approval by their prior employer will be required before the new faculty member is allowed to transfer equipment.

2. The moving company selected by Armstrong Relocation will perform all of the required packing, loading, transporting, unloading, and unpacking, of laboratory equipment. The mover will provide all necessary packing materials and remove debris upon completion of the move.

3. Laboratory equipment being moved should be estimated separately, and approved by the Chancellor prior to the initiation of the move. The costs associated with this type of move are not included in the ten percent of base salary limitation.

C. The following are non-reimbursable expenses:
   - Meal expenses
   - Pre-move house-hunting expenses
   - Temporary living expenses
   - Expenses of buying or selling a home
   - Expenses of getting or breaking a lease
   - Security deposits (including any given up due to the move)
   - Home improvements to help sell your home
   - Loss on the sale of your home
   - Mortgage penalties
   - Losses from disposing of memberships in clubs
   - Any part of the purchase price of your home
   - Real estate taxes
   - Car tags
   - Driver’s licenses
   - Refitting carpet and draperies
   - Storage charges exceeding allowable for move
   - Additional expenses for side trips made during move
   - General repairs to car for maintenance, insurance or depreciation
   - Cost of moving furniture you buy on the way to your new home

D. Condition for Reimbursement
Employees must sign and forward a statement certifying that they have not and will not claim an income tax deduction for any of the moving expenses reimbursed by the LSU Health Sciences Center-Shreveport. The employee will need to complete the certification statement and submit to Human Resource Management at the time pre-employment paperwork is completed (certification statement is attached). Human Resource Management will submit a copy of the certification statement with the requisition for direct reimbursement to the faculty member.

Any relocation expense paid by LSU Health Shreveport, on behalf of an employee, will be taxable to the employee.

With Chancellor’s signatory approval, this policy shall be amended or revised as needed.

This directive is effective May 3, 2018.

GE Ghalili, DDS, MD, FACS, FRCS(Ed)
Chancellor & Dean
Certification for Moving Reimbursement

I, __________________________, Social Security Number, ________________,
(Print Name)

have received a copy of the Administrative Directive 8.3 regarding reimbursement of moving expenses and understand that any employer payments and reimbursements for moving expenses will be subject to federal income tax withholding and FICA taxes, including payments from the employer to third parties on behalf of the employee (e.g., payments to a moving company). I understand that my ability to deduct qualified moving expenses under Internal Revenue Code § 217 is also suspended and I cannot deduct expenses for which the employer makes payments or reimbursements.

__________________________
Signature

__________________________
Date

This signed statement should be completed prior to moving household goods.