**Moving Expense Allowance**

1. Newly hired full-time employees who relocate from their former residence to a new residence within the first 12 months of employment may be issued a one-time moving allowance, if deemed appropriate through the approvals of the [**Moving Allowance Request and Approval Form**](https://www.etsu.edu/human-resources/documents/ppps/ppp35_appendixm.pdf). Authorization for the moving allowance must be obtained prior to obtaining the employee signature and/or including the offer in an appointment letter.
2. If the institution recruits and hires more than one person from the same family, only one moving allowance is permitted.
3. To be eligible to receive a moving allowance and to comply with the current guidelines published by the Internal Revenue Service (IRS), the move must meet the minimum IRS distance test of 50 miles from the location of the former residence.
	1. For example, if the location of the former workplace was 3 miles from the employee’s former home, the location of the employee’s new workplace must be at least 53 miles from the employee’s former home.
	2. If the employee did not have a former workplace, the new workplace must be at least 50 miles from the employee’s former home.
	3. The distance between the two points is the shortest of the more commonly traveled routes between them.
4. The moving allowance is paid directly to the employee, reported as taxable income, and is subject to all tax liability at the time of payment. The amount of the moving allowance will be included in boxes 1, 3, and 5 of the employee’s W-2.
5. The employee will make all arrangements for the move without the involvement of the institution.
6. The employee does not submit moving expense receipts to the institution, but is advised to keep them for personal tax return purposes. The employee may be able to recover the income tax withheld by filing the appropriate IRS forms with their tax return (IRS Form 3903 Moving Expenses).
7. This recovery is dependent on the IRS regulation in force at the time of payment.
8. The employee receiving the moving allowance will be responsible for documenting expenses on their federal tax return required by IRS Publication 521 Moving Expenses.
9. Approval from the President/Vice President or designee is required for moving allowances through the completion of the [**Moving Allowance Request and Approval Form**](https://www.etsu.edu/human-resources/documents/ppps/ppp35_appendixm.pdf). This form may be uploaded in the Hiring Proposal Documents section of the hiring proposal in eJobs for electronic approval or may be printed and physically signed and returned to Human Resources. Once approval is granted, the potential employee is also required to sign the form prior to or on the date of hire.
10. Moving allowances will be paid only after a [**Moving Allowance Request and Approval Form**](https://www.etsu.edu/human-resources/documents/ppps/ppp35_appendixm.pdf) is executed between the employee and the institution.
11. Payments authorized by the actions completed after the cut-off dates will be included on the next regular payroll for that person.
12. All payments must be made within twelve (12) months of the date employment begins for new employees or relocation occurs for relocated employees.
13. The agreement on the amount of the moving allowance to be paid should be clearly understood in writing between the employee and the institution.
14. The institution shall assume no liability whatsoever for personal injuries, property damages, or other losses which may be sustained in connection with any moves undertaken pursuant to these regulations.
15. In consideration for the Institution paying a moving allowance, the employee agrees to remain employed by the Institution for a period of at least one year.
	1. For faculty appointed on an academic basis, one year is defined as one regular academic session (Fall and Spring Semesters, nine months).
	2. For all other annual faculty and employees, one year is defined as twelve months.
	3. Should the employee voluntarily leave employ prior to completion of that year, the employee will be liable to the Institution for all moving expenses which the Institution has paid (to or on behalf of the employee), together with the reimbursements and all payroll taxes withheld by the Institution in connection with such expenses.
	4. If the employee is terminated for cause during the first year, the Institution may seek reimbursement of the moving expenses.

**Immigration Expense Allowance**

1. New employees may receive reimbursement for immigration expenses when considered to be in the interest of the institution and when such payment is a part of the employment negotiation with a new employee or the relocation of a current employee from another employer or institution. Reimbursement/fee allowance for immigration fees must be approved in advance by the President or his/her designee.
2. This provision applies only to candidates who are required to pay immigration fees to work and live in the U.S. No employee may receive reimbursement more than once.
3. No payment shall be made unless the employee agrees in writing to remain in the service of the institution for a period of twenty-four (24) months following the effective date his/her employment agreement, unless separated for reasons beyond his/her control and acceptable to the institution. The service agreement statement should be maintained in the employee’s personnel file. In case of a violation of such an agreement, any funds expended by the institution for such allowance shall be recoverable from the employee as a debt due the institution in the same manner as educational allowance payments. (Service Agreement is prepared by the Office of Human Resources.)
4. Reimbursement shall be in the maximum amount of $4,500 and shall not exceed the employee’s actual, documented expenses. The allowance cannot be used to defray non-immigration-related costs or any costs not associated with the individual employee’s immigration expenses.
5. Reimbursable fees include: fees charged by a licensed immigration attorney retained in connection with the application, filing, permanent residence fee, fee for any application to enter the U.S., fee for application to remain in the U.S., and associated fees required in the application process, such as medical examinations, fingerprinting, photo identification, postal/courier fees, and costs of evaluating foreign academic credentials or translations of foreign documents.
6. The employee is responsible for making arrangements for representation, completion of paperwork, assistance in the immigration process, and submission of all bills and/or invoices for which reimbursement is sought. Faculty may submit a claim for reimbursement by sending a request with original receipts to the Provost/Chief Academic Officer or Vice President/Chief.