

Relocation and Moving Expense Agreement

(Revision 12/08/2010)



Introduction

THIS AGREEMENT (hereinafter referred to as the "Agreement") made by and between the Board of Regents of the University System of Georgia by and on behalf of Georgia State University (hereinafter referred to as "the University"), and _____, (hereinafter referred to as "Employee").

Witness and Agreement

Whereas Employee, (the employment date effective _____) is a suitable candidate for the position(s) of _____ and has entered into an employment agreement with the University; and whereas the University and Employee mutually desire to move and relocate Employee's residence from _____ to _____ so that the Employee's residence is in the area of the Employee's employment. Now therefore, the University and Employee agree:

I. Effective _____, Employee agrees to work on full-time basis at the University for at least one year beginning _____ and ending _____. For faculty appointed on an academic year basis, one year is defined as two concurrent regular academic sessions of fall and spring or spring and fall semesters equal to nine months. For all other annual faculty and employees, one year is defined as twelve months.

II. The University agrees to reimburse or pay on the behalf of Employee an amount not to exceed \$_____ for personal moving and relocation expenses incurred for relocation. This amount should not be greater than one-twelfth of the new person's annual salary or one-ninth of the new person's academic year salary rate unless prior approval has been obtained from the Provost and Senior Vice President for Academic Affairs and the Senior Vice President for Finance and Administration. This amount includes payments made on the behalf of Employee by the University to third-party companies and providers. In accordance with IRS guidelines, receipts must be submitted within sixty (60) days of completion of the move to be considered as qualified, nontaxable moving expenses. Expenses submitted for reimbursement after sixty (60) days will be considered taxable income. Employee agrees that only those personal moving and relocation expenses incurred after the date of execution of this agreement can be submitted for payment or reimbursement.

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III. Applicable federal and state laws require “nonqualified, taxable” reimbursements to relocated employees to be included in the employee’s gross income and “qualified, non-taxable” relocation expenses to be excluded. Based on the passage of the 1993 Revenue Reconciliation Act, qualified, non-taxable moving expenses are defined as the reasonable costs of 1) moving household goods and personal effects from the former residence to the new residence (including common carrier and storage for up to thirty days), and 2) traveling (including lodging during the period of travel) from the former residence to the new residence. Qualified moving expenses **do not** include any expenses for meals. All other reimbursements are considered nonqualified and are taxable to the employee. Any amounts which are considered nonqualified will be reimbursed net of tax withholdings and will be reported as income to the Internal Revenue Service.

IV. Employee’s failure to remain employed at the University for the applicable period in Section I will constitute a violation of the agreement. In the event of such violation, Employee will be liable to the University for all or a pro-rated portion of the relocation and moving expenses, which the University has paid (to or on the behalf of Employee), and reimbursements and payroll taxes withheld by the University in connection with such expenses.

V. Employee hereby gives the University an express lien on all salaries, wages and other sums payable to him/her by the University, for the purpose of securing all amounts due under Section IV above, and Employee authorizes the University to withhold all amounts so due from the sum payable to Employee by the University. Employee waives all exemptions, which may apply to any amounts due. Employee agrees to pay the University upon request any amount which is not so deducted. In the event Employee fails to pay all amounts due the University within thirty (30) days of the University’s request, Employee acknowledges and agrees that the University may undertake collection efforts including, but not limited to referral to a collection agency. Employee agrees to pay all the collection costs, including attorney fees or other charges necessary for the collection of any amount still due the University hereunder.

VI. If Employee fails to remain employed as indicated in Section I above for reasons beyond his/her control considered sufficient by the University, all or part of the liability under Section IV may be waived by the University. Any such waiver must be approved in writing by the hiring department. The hiring department, Dean or Vice President whose account(s) paid for Employee’s move must promptly notify the Payroll department if Employee does not remain at the University for at least one year.

VII. The University will not reimburse employees, nor make payments to third party movers on the behalf of employees, for moving expenses and relocation expenses already reimbursed or to be reimbursed by another entity.

The University shall have no responsibility or legal liability for goods damaged as a result of the relocation. Employee must make any claim for damage to household good in transit directly to the moving company.

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Signatures

| Employee Signature | Printed Name | Date (mm/dd/yyyy) |
|--------------------|--------------|-------------------|
|--------------------|--------------|-------------------|

| Department Head Signature | Printed Name | Date (mm/dd/yyyy) |
|---------------------------|--------------|-------------------|
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|----------------------------------|--|
| Employee Hire Date (mm/dd/yyyy): | |
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| Departmental Name and Number: | |
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| Departmental Contact: | |
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| Departmental Contact Phone Number: | |
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Approvals

Additional Approval Required for budgets that exceed one-twelfth of the new person's annual salary or one-ninth of the new person's academic year salary rate:

| Signature (Provost) | Printed Name | Date |
|----------------------|--------------|------|
|----------------------|--------------|------|

| Signature (Senior Vice President for Academic Affairs) | Printed Name | Date |
|--|--------------|------|
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| Signature (Senior Vice President for Finance & Administration) | Printed Name | Date |
|--|--------------|------|
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