ERSO Documentation Memorandum
The purpose of the ERSO documentation memorandum is to officially record decisions, interpretations or clarifications made at the executive level that will have broad impact on operations within ERSO. Such documentation is to guide future action in order that ERSO operations are consistent across and within teams. Memorandums are assigned an alpha-numeric identifier in sequence based on Key Unit as follows: Executive Office (EO), Human Resources (HR), Payroll (PR), Information Technology (IT), Purchasing Services (PS), Reimbursement Services (RS) and Research Administration (RA).

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<td>Moving Expenses</td>
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<tr>
<td>Key Unit:</td>
<td>Research Administration</td>
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<td>Identifier:</td>
<td>RA - 8 Guidance on Employee Moving Expenses</td>
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Background Information
Moving expenses are defined as reasonable costs incurred by a new employee, or by a current employee who transfers to a new University location, for moving household goods and personal effects. Moving expenses also include the cost of travel to the University location for the individual and his or her immediate family.

UC Policies Governing Eligibility for Payment
Specific details regarding position eligibility and reimbursable expenses can be found in the following policies:

- **UCOP Business and Finance Bulletin G-13, Policy and Regulations Governing Moving and Relocation.**
  http://www.ucop.edu/ucophome/policies/bfb/g13.html
  This Bulletin sets forth the policy and procedures governing the payment of moving expenses for Managers and Senior Professionals (MSP) and Professional and Support Staff (PSS) personnel. It defines the types of moving expenses that are reimbursable, the process for obtaining reimbursement, and the tax treatment of such expenses. The policy and procedures contained in this Bulletin also do not apply to personnel at the Lawrence Berkeley National Laboratory.

- **Senior Management Group (SMG) Moving Reimbursement policy.**

- Moving expense payments for academic personnel are set forth in Academic Personnel Manual (APM) Sections APM 550, Moving Expenses for Intercampus Transfer; APM 560, Recruitment, Removal Expenses/General;

- **UCOP Business and Finance Bulletin G-28, Policy and Regulations Governing Travel.** Pertinent travel policy and procedures are applicable when reimbursement of employees who pay vendors directly and/or seek reimbursement for travel expenses incurred during relocation.
In summary, G-13, Senior Management Group Moving Reimbursement Policy and APM 560 define the position and expense eligibility for employee’s moving expenses.

Payment of Moving Expenses by the University
UC Berkeley will reimburse the employee for the expenses when such costs are deemed reasonable and necessary, have been incurred during the employee's move, and are properly supported by original invoices and receipts.

Reimbursement of employees who pay vendors directly and/or seek reimbursement for travel expenses incurred during relocation must be made with a Direct Voucher and the Travel Expense Voucher Form.

Relocation Allowances
A relocation allowance is a compensation intended to offset higher living costs in a new location. A relocation allowance is included in the employee's gross income as taxable wages (but is excluded from covered compensation under the UC Retirement Plan).

For assistance with relocation allowances, please contact ERSO HR Director.

Source of Funds
• Payment for moving expenses and/or relocation allowance must be Allowable cost under the terms and conditions of the contract or grant fund charged.
• Moving expenses for persons whose appointment is funded entirely from extramural funds must be paid from non-State funds.
• *The use of federal funds: Please refer to OMB A-21, J- 42 Recruiting costs.

* Where relocation costs incurred incident to recruitment of a new employee have been allowed either as an allocable direct or F&A cost, and the newly hired employee resigns for reasons within his control within 12 months after hire, the institution will be required to refund or credit such relocation costs to the Federal Government.

Best Practice
Commitment for moving expenses or relocation allowance for new employee should be clearly stated in the employee job offer/ or appointment letter. Faculty and Administrative Supervisor should consult ERSO HR regarding University policies and procedures in advance before making such commitment.