

OFFICE OF THE CONTROLLER

General Accounting Moving/Relocation Training

January 2025





Table of Contents

Key Policy Changes	3
Refresher of Policies and Procedures	6
Common Misconceptions	14
Upcoming Training Dates	16
Resources and Contacts	18



Key Policy Changes



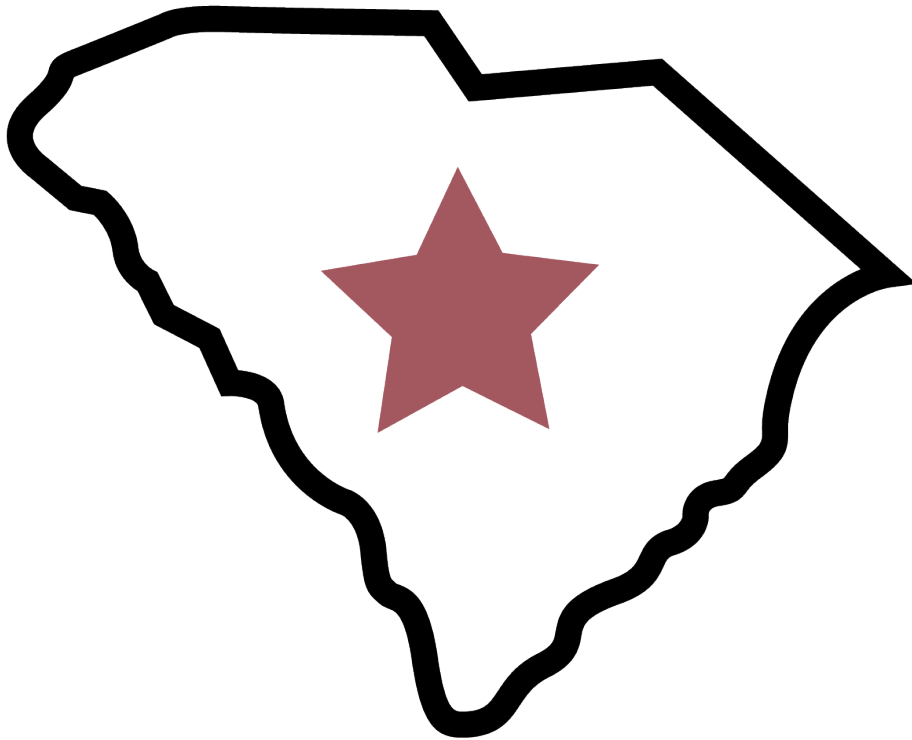
UNIVERSITY OF
South Carolina

Completing the Moving Agreement During Onboarding

- Going forward, we recommend the moving agreement be fully executed during the onboarding and employment process to include the Controller's signature.
- This will help expedite the process ensuring the employee is reimbursed promptly.



In-State Moves



- As part of the updated policy, we will no longer reimburse moving expenses for in-state moves. Moving allowances will only be provided for interstate relocations.
- This is a key change that is now reflected in [Section C, Paragraph 1](#) of the updated policy.



Refresher of Policy and Procedures



UNIVERSITY OF
South Carolina

Moving and Relocation Process

- **Step 1:** **During onboarding process** Moving agreement and offer letter should be sent to moving@mailbox.sc.edu. These documents will be forwarded the University Controller, for approval & signature.
- **Step 2:** Submit Employee Relocation & Moving Request Form and all required documentation (preferably as one document) to moving@mailbox.sc.edu.





Employee Relocation and Moving Request Form

Under the Tax Cuts and Jobs Act of 2017 (Public Law No. 115-97), employer paid moving and relocation expenses are taxable to the employee regardless of the form or manner of payment, e.g., reimbursement, or direct payment to third parties. Any such payments made to or on behalf of a relocating employee on or after January 1, 2018 will be reported as taxable income to the employee.

Employee Information

Employee Name: Date Moving Agreement Signed:
 Department Name: USC ID (needed for payroll purposes):

Relocation Information

Former Primary Residence: New Primary Residence:
 Street: Street:
 City/Town: City/Town:

Maximum Reimbursement Allowed
 (per Relocation and Moving Agreement) \$

Chartfields

Operating Unit	Department	Fund	Account	Class	PC Business Unit	Project	Activity	Cost Share
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Moving and Relocation Form



Expenditures

Household Goods and Personal Effects:

Common Carrier:	<input type="text"/>	\$	<input type="text"/>
Self Move:	Vehicle Rental Accessories	\$	<input type="text"/>
	Moving/Packing Supplies	\$	<input type="text"/>
	Gas/Fuel (itemized receipts needed)	\$	<input type="text"/>
	Labor	\$	<input type="text"/>
Total Household Good and Personal Effects		\$	<input type="text" value="0"/>

Travel and Lodging:

Travel Expenses			
	Airfare (Coach Only)	\$	<input type="text"/>
	Lodging	\$	<input type="text"/>
	Mileage (Moving Standard Rate – 21 cents per mile)	\$	<input type="text"/>
Total Travel and Lodging		\$	<input type="text" value="0"/>

Other Expenses:

Temporary Storage of Household Goods		\$	<input type="text"/>
Temporary Housing		\$	<input type="text"/>
Miscellaneous	<input type="text"/>	\$	<input type="text"/>
Total Other Miscellaneous		\$	<input type="text" value="0"/>

Total Expenditures		\$	<input type="text" value="0"/>
--------------------	--	----	--------------------------------

**All receipts are required and must be attached to this request*

Moving and Relocation Form



UNIVERSITY OF
South Carolina

Moving and Relocation Form

Employee Certification and Agreement

I certify the expenses listed above were incurred by me or on my behalf for the purpose of personal relocation and moving at the request of the University of South Carolina and in accordance with the terms agreed upon in the Relocation and Moving Expense Agreement.

Employee Signature:

Date:

The expenses shown on this request have been reviewed for accuracy and conformity with University of South Carolina relocation reimbursement regulations and are considered to be reasonable and proper.

Departmental Approval:

Date:



Required Documentation for Reimbursement

- Employee Relocation and Moving Request Form – fully signed and completed to include the employee’s payroll account code (51200, 51300, etc.)
- Fully signed moving agreement (to include University Controller’s signature)
- Fully signed offer letter
- Backup for items listed on the form in the same order – invoices, bill of lading, payment verification, mileage map and/or **itemized** gas receipts, etc.



Notes, Restrictions & Required Documents

Cost Category	Notes and Restrictions	Required Documentation
Transportation of Household Goods:		
Commercial Carrier		Bill of Lading
		Original itemized receipts required and clearly showing amount paid
Self Move – Vehicle Rental		Rental Agreement
		Original paid itemized receipts
Self Move – Gas and Fuel		Original paid itemized receipts
Self Move – Personal Vehicle Mileage	No side trips, must be most direct route	Document miles from former residence to new residence
	IRS Moving Rate to be used	
Self Move – Labor	Labor provided for employee or employee's immediate family is not reimbursable	Receipt from labor used to include signature and amount paid



Notes, Restrictions & Required Documents

Cost Category	Notes and Restrictions	Required Documentation
Travel and Lodging: (from former primary residence to new primary residence)		
Airfare	Coach only	Original passenger coupon or detailed paid invoice
	Immediate family members living in residence only	
Lodging	One night at departure location and one night at arrival location	Original itemized paid lodging receipt
Personal Vehicle Mileage	No side trips, must be most direct route	Document miles from former residence to new residence
	IRS Moving Rate to be used	
Rental Car		Rental Agreement
		Original paid itemized receipts
Fuel	Not allowed if claiming mileage at IRS rate	Original paid itemized receipts
Other Expenses		
Temporary Storage	Short term storage	Original paid itemized receipts



Common Misconceptions



UNIVERSITY OF
South Carolina

Non-Reimbursable Expenses

Section E details costs not specifically authorized that are not eligible for reimbursement.

- Meals
- Vehicle maintenance
- Disconnecting or connecting appliances and utilities
- Removing or installing antennas
- Car tag, title, or registration taxes of any kind
- Transporting recreational vehicles (e.g., boats, campers, trailers, ATVs, etc.)
- Pre-move house hunting expenses
- Carpet, draperies, etc.
- Babysitting
- Cleaning
- Expenses of buying or selling a home
- Laundry or dry cleaning while in temporary quarters
- Household items purchased during the move
- Living expenses after arriving at the final destination



Upcoming Training



UNIVERSITY OF
South Carolina

GATEWAYS FOR: STUDENTS FACULTY & STAFF ALUMNI PARENTS & FAMILIES CALENDAR MAP DIRECTORY APPLY GIVE



SEARCH SC.EDU

Office of the Controller

Office of the Controller

General Accounting

Grants and Funds Management

Compliance and Tax Management

Payroll Department

Operational Management and Reporting

External Financial Reporting and Transparency

Resource and Training Toolbox

- Business Manager
- Grant Administration
- Principal Investigator
- Policies & Procedures
- Forms
- Newsletters
- PeopleSoft Finance Training Schedule**
- Listservs

PeopleSoft Finance Training Schedule

2025 Session Dates and Times

For information about a class you're interested in attending, please email the PeopleSoft Training Team at pstrain@mailbox.sc.edu.

Note: If you encounter difficulties while registering for training sessions conducted through Team's, we recommend attempting to clear your cache or utilizing Google Chrome as an alternative.

What	When	How Long	Where
Requisition and Receiving Training	Wednesday, January 8 9 a.m. - 11 a.m.	2 hour	Online (Teams Meeting)
Travel and Expense Proxy Training	Wednesday, January 22 9 a.m. - 12 p.m.	3 hour	Online (Teams Meeting)
Program Expense Card Training	Wednesday, January 22 10 a.m. - 11 a.m.	1 hour	Online (Teams Meeting)
Requisition and Receiving Training	Wednesday, February 12 9 a.m. - 11 a.m.	2 hour	Online (Teams Meeting)
Travel and Expense Proxy Training	Wednesday, February 12 9 a.m. - 12 p.m.	3 hour	Online (Teams Meeting)
Depositor Training	Friday, February 14 10 a.m. - 11 a.m.	1 hour	Online (Teams Meeting)
Requisition and Receiving Training	Wednesday, March 12 9 a.m. - 11 a.m.	2 hour	Online (Teams Meeting)
Travel and Expense Proxy Training	Wednesday, March 12 9 a.m. - 12 p.m.	3 hour	Online (Teams Meeting)

Upcoming Training Dates

To [register](#), click the link for the date/time that works best for you. On the registration page, provide your first/last name and email. Once registration is complete you will receive a confirmation email, and the session will be added to your calendar.

Registration Tip: If you have trouble registering, you may need to clear cache or use a different browser.

Resources & Contacts




UNIVERSITY OF
South Carolina



Office of the Controller

Office of the Controller

General Accounting

[Accounts Payable](#)[Capital Assets](#)[Chart of Accounts](#)[General Ledger](#) [Moving and Relocation](#)[Travel](#)[Treasury Management](#)[General Accounting Staff Directory](#)Grants and Funds
ManagementCompliance and Tax
Management

Payroll Department

Operational Management
and ReportingExternal Financial Reporting
and TransparencyResource and Training
Toolbox

Contact Us

Moving and Relocation

Due to the changes in the law with the passage of the Tax Cuts and Jobs Act of 2017 (Public Law No. 115-97), it was necessary for the university to completely rework the Relocation and Moving Allowance policy. This is complete and went into effect August 14, 2018.

The University Administration and Finance Division, Controller's Office, will ensure compliance with University Policy FINA 1.08 in the guidelines and procedures outlined below. This procedure is applicable to all moving and relocation, regardless of the source of funds used for reimbursement.

Under the Tax Cuts and Jobs Act of 2017 (Public Law No. 115-97), employer paid moving and relocation expenses are taxable to the employee regardless of the form or manner of payment, e.g., reimbursement, or direct payment to third parties. Any such payments made to or on behalf of a relocating employee on or after January 1, 2018 will be reported as taxable income to the employee.

Email all forms and any questions to moving@mailbox.sc.edu.

[FINA 2.51 Policy \[pdf\]](#) - Relocation and Moving Allowance

[FINA 2.51 Procedure \[pdf\]](#) - Relocation and Moving Allowance

Forms:

[Moving Agreement \[pdf\]](#)

[Relocation and Moving Request Form \(July 1 2022 to December 31 2023\)](#)

[\[xlsx\]](#)

[Relocation and Moving Request Form \(January 1 2024 and Forward\) \[xlsx\]](#)

Contact Moving and Relocation

For questions about any Moving and Relocation services, please contact us directly:

1600 Hampton Street, 6th floor
Columbia, SC 29208

Email: moving@mailbox.sc.edu

Where to Find the Resources

For Moving & Relocation resources, visit the Moving and Relocation section on our [General Accounting](#) page.





Office of the Controller

Office of the Controller

General Accounting

Grants and Funds Management

Compliance and Tax Management

Payroll Department

Operational Management and Reporting

External Financial Reporting and Transparency

Resource and Training Toolbox

Business Manager

[Grant Administration](#)[Principal Investigator](#)[Policies & Procedures](#)[Forms](#)[Newsletters](#)[PeopleSoft Finance Training Schedule](#)[Listserves](#)[Social Media](#)

Contact Us

Business Manager

The role of each Business Manager at the University of South Carolina varies across each college and department. Each Business Manager handles several responsibilities that directly influence the success of their departments and the University overall. They provide business expertise on a variety of topics including, but not limited to budget, expenses, supplier onboarding, transaction corrections, and University policies and procedures.

Below is a list of tasks a Business Manager may be responsible for within their college/department. Sections include links to training resources that support each task.

Note: Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

Account Funding Change

[Expand all](#)

AP Uploads



Business Expense Prepaid Cards



Cash Advances



Cost Transfer



Departmental Deposits



Employee Reimbursement (Non-travel)



Endowments



Finance Intranet



Where to Find the Resources

For general training resources, visit our [Business Manager](#) page.



Controller's Office Contact List

General Accounting (JEs, JVs, Apex, GL issues/Questions)	Email Address
General Email Address	genacctg@mailbox.sc.edu
Cash Advance Settlement	cashadvc@mailbox.sc.edu
Payroll Retro Journal Entries	retroje@mailbox.sc.edu
Chartfield Maintenance	cfmaint@mailbox.sc.edu
Moving & Relocation Mailbox	moving@mailbox.sc.edu
PeopleSoft Finance Security Requests	pssecure@mailbox.sc.edu
Accounts Payable	Email Address
General Email Address	ap@mailbox.sc.edu
AP Uploads	apupload@mailbox.sc.edu
Supplier Maintenance	apsupplr@mailbox.sc.edu
Travel Office	Email Address
General Email Address	teoffice@mailbox.sc.edu
Student/Non-employee Travel Authorizations and Travel Reimbursement Vouchers	tesubmit@mailbox.sc.edu

Controller's Office Contact List

Capital Assets	Email Address
Physical Inventory	physinv@mailbox.sc.edu
Cash Management and Treasury	Email Address
General Treasury Email Address	treasury@mailbox.sc.edu
Program Expense Card	cards@mailbox.sc.edu
Team Card	teamcard@mailbox.sc.edu
Travel Card	trvcard@mailbox.sc.edu
Compliance and Tax	Email Address
General Compliance Email Address	concpl@mailbox.sc.edu
General Tax Email Address	tax@mailbox.sc.edu
Research/Development Sales/Use Tax Exemptions	rdequip@mailbox.sc.edu
Time and Effort Reporting	timeandeffort@sc.edu

Controller's Office Contact List

Grants and Funds Management	Email Address
Sponsored Award Specific Questions	Contact your Post Award Accountant (PAA)
Payroll	Email Address
General Email Account	payroll@mailbox.sc.edu



THANK YOU!

Office of the Controller



Alone, we can do so little; together,
we can do so much.



Address:

1600 Hampton Street
Columbia, SC 29208



Contact Number:

Phone: 803-777-2602
Fax: 803-777-9586



Email Address:

controller@sc.edu



UNIVERSITY OF
South Carolina



UNIVERSITY OF
South Carolina