

Moving and Relocation Policy

RELOCATION AND MOVING EXPENSE POLICY

The Georgia Tech Athletic Association (GTAA) will pay for moving, relocation, and temporary housing expenses for full-time coaching and administrative staff as determined by the hiring manager and approved by the Associate AD – Administration & Finance.

The recommended moving allowances are detailed below and may vary depending on the location of employee's old residence, family status, and/or housing status.

Football, Men's Basketball, and Women's Basketball

- Head Coach - Full Move
- Assistant Coach - \$10,000.00
- Director of Operations - Up to 7% of Starting Salary

All Other Head Coaches

- Full Move

All Other Coaching and Administrative Staff

- Up to 7% of Starting Salary

To qualify for the payment of moving and relocation expenses, an employee must meet the following requirements:

- Travel greater than 50 miles from the former primary residence to the new residence;
- Assigned to a full-time coaching or administrative position; and
- Active status in the payroll system prior to any reimbursement.

Moving and relocation expenses must be discussed and finalized with the employee during the hiring process. The HR Business Partner will provide the employee with the details of the total amount that will be provided for moving and relocation expenses in conjunction with the written offer letter.

PAYMENT OPTIONS

An employee may (1) received a one-time lump sum payment, (2) submit for expenditure reimbursement, or (3) utilize the GTAA moving company to assist with all moving needs.

If requesting the one-time payment, the entire allowance will be included in the employee's first paycheck subject to taxation. The employee **will not** be able to select another method of payment (reimbursement or direct bill) if the one-time option is selected.

Note that all moving and relocation expenses must be incurred within twelve (12) months from the employee's first day of work (as reported on the offer letter).

TRAVEL RELATED TO THE MOVE

If moving from a residence that is more than one hundred (100) miles from Georgia Tech, the employee may be reimbursed for airfare for himself/herself, spouse and dependent family members who will reside with the employee. A maximum of two (2) house hunting trips and a maximum of three (3) nights lodging per trip may be reimbursed.

TEMPORARY HOUSING

GTAA may offer direct payment or reimbursement for 90 days of temporary housing as a part of the standard moving and relocation expenses. **Temporary housing expenses will be deducted from the approved moving and relocation allowance and reported as taxable income as per IRS guidelines.**

ADDITIONAL EXPENSES

Payment or reimbursement of any relocation or moving expenses not expressly outlined in this document must be included in the employee's offer letter, signed by all parties and have prior approval by the Director of Athletics or designee. If approved for payment, the expenses will be deemed "taxable" to the employee.

REPAYMENT OF MOVING AND RELOCATION PAYMENTS

An employee shall be responsible to repay a percentage of moving and relocation expenses if employment is discontinued within a one (1) year period following the start date (see chart below). Repayment will not be required if discontinuation resulted from death, disability or other similar unexpected causes beyond the control of the employee.

Months Since Relocation	% of Relocation Expense to be Reimbursed
0-4 Months	100%
5-7 Months	60%
8-9 Months	40%
10-11 Months	20%
12 or more Months	0%

QUALIFIED VS. NON-QUALIFIED EXPENSES

GTAA follows all IRS guidelines related to moving and relocation and therefore, will reimburse an employee for both qualified (non-taxable) and non-qualified (taxable) expenses within the approved limit. The business office, along with the HR office, has the responsibility to ensure that qualified and non-qualified expenses received appropriate treatment and are reported correctly on the employee's Form W-2.

Qualified expenses are not subject to tax withholding and defined as the reasonable cost of:

1. Moving household goods and personal effects from the former primary residence to the new residence (including the common carrier); and

1. Travel and lodging costs for one trip per person, including the employee and household members, from the old residence to the new residence (“household member” is anyone that has both the former and new residence as their primary home).
1. Gas receipts or mileage for moving per IRS limitations (\$.17 per mile)
2. Lodging in transit
3. Airfare
4. Rental car (obtained at the best rate)
5. Tolls, taxi, shuttle service, and/or parking
6. Commercial moving company (includes optional insurance on furniture)
7. Supplies for packing, crating, mailing, and shipping household goods
8. Rental truck
9. Shipment of Car(s) if not used in the move
10. Shipment of Pets
11. Storing and insuring household goods within 30 consecutive days after delivery to new residence.

Non-qualified expenses are subject to tax withholding and reporting and include the expense categories detailed below.

1. Travel/lodging costs incurred during additional trips from the old residence to the new residence
2. Costs of meals at any point in the relocation process
3. Pre-move house hunting expenses (see “Travel Related to Move” above)
4. Temporary housing (see “Temporary Housing” above)
5. Security deposits (including any given up due to the move)
6. Transportation of non-household members assisting with the move
7. Expenses of entering into or breaking a lease
8. Mileage in excess of IRS limitations

If an expense is subject to tax, the Business Office will inform the employee as well as the HR Business Partner for tax withholdings to be processed in the following paycheck cycle.