School of Dentistry Moving Expense Benefit Policy

Purpose

Prospective UNC School of Dentistry (SOD) employees may be provided a moving expense benefit at the time of initial employment with the SOD. This benefit will reimburse employees for typical personal expenses associated with household relocation.

Eligible Employees

Availability of a moving expense benefit should be based upon business necessity and not every employment offer is intended or required to include this benefit.

A moving expense benefit is primarily intended for prospective EPA (Faculty/EPA Non-Faculty) employees with specific education, experience, skills, and abilities. SPA (Staff) employees are generally not eligible for a moving expense benefit unless they are uniquely qualified for the position.

The distance from the prospective employee's old home to the SOD minus the distance from the employee's old home to the old workplace must exceed fifty (50) miles. Additionally, the employee must work full time for the SOD for at least 39 weeks during the first 12 months after the employee arrives at the new home.

Relocation expenses cannot be paid from State-appropriated funds in accordance with the State Budget Manual. The maximum relocation reimbursement benefit amount typically is the equivalent of one month's gross salary, but is at the discretion of the Dean regardless of funding source and cannot exceed the amount stipulated in the employee’s Terms and Conditions.

Eligible Expenses

Employees provided this benefit may receive reimbursement for the following moving-related expenses:

- **Moving household goods and personal effects:**
  
  Employees must obtain three quotes prior to choosing a moving company. For moving expenses greater than $5,000, prior approval by the School of Dentistry is required. If the moving company with the lowest quote is not chosen, justification is required. Storage of household goods is not reimbursable unless concurrent with the employee’s travel time. The SOD is not responsible for any move-related damage to household goods.

- **Travel (lodging, meals, and transportation) expenses for employee and dependents:**
  
  Reimbursement of lodging and meals is subject to the State Budget Manual guidelines for employee travel and subsistence.
  
  Reasonable one-way automobile travel expenses from the previous residence to the new residence by the shortest, most direct route available. If a residence has yet to be
obtained, the Dental School address may be used to estimate a travel distance. As an alternative, the School may reimburse the cost of the employee, spouse/partner, and dependent children’s coach airfare.

- House Hunting:

  Up to three (3) two-day trips are permitted for the purpose of house hunting with family subject to the State Budget Manual guidelines for employee travel and subsistence.

- Temporary Housing:

  Faculty and EPA Non-faculty Senior Academic and Administrative Officers may be reimbursed for temporary housing costs not to exceed $2,500 per calendar month for up to six months. All other categories of EPA employees may be authorized to receive reimbursement subject to the same limit on a case-by-case basis by the Chancellor or the Executive Vice Chancellor and Provost.

- Receipts must be submitted for all reimbursable expenses.

Please note that reimbursement provided under this policy may be subject to taxation. Individuals are encouraged to consult with a professional tax advisor to determine the tax implication of moving benefits. For issues/topics not specifically covered in this policy, please consult the IRS publication on Moving Expenses. Questions related to this policy and inquiries regarding allowable reimbursements may be directed to the Office of Financial Affairs at 919-966-5056.

Related Questions

Please contact your assigned Human Resources Consultant in the SOD Human Resources Office.

Related Information

- University Policy on Non-Salary and Deferred Compensation for Faculty and EPA Non-Faculty Employees: http://hr.unc.edu/policies-procedures-systems/epa-non-faculty-employee-policies/compensation-and-pay/epa_non-salary_deferred_comp/


Effective Date and Revision History

Policy Published: 1/30/2009
Policy Revised: 11/1/2013