

# OFFICE OF THE CONTROLLER

## General Accounting Relocation Training

December 2025





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# Key Policy Changes



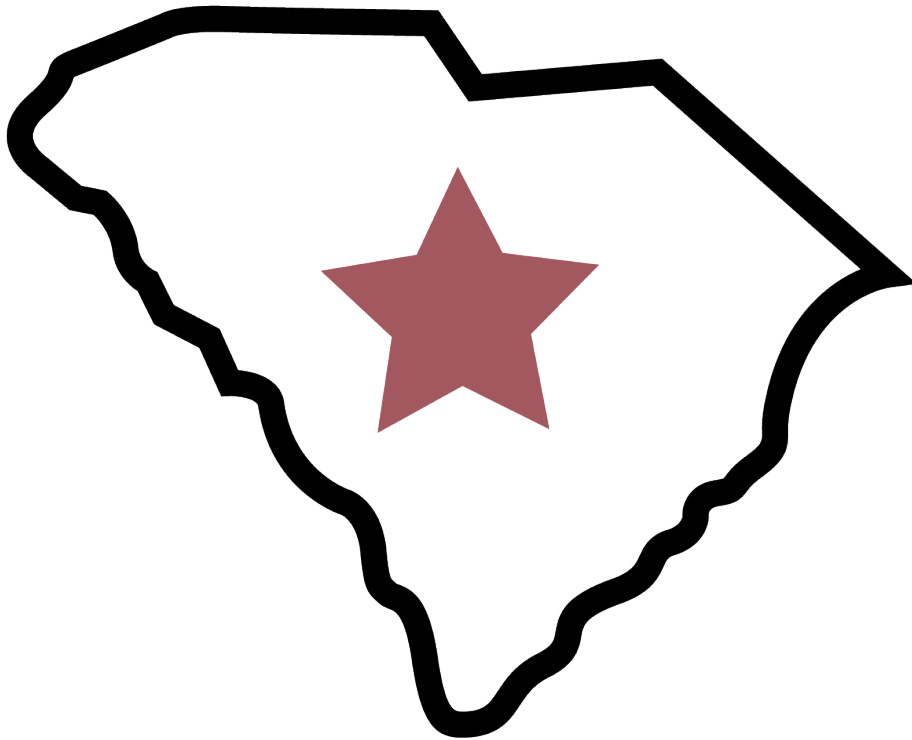
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# Completing the Moving Agreement During Onboarding

- 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



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# Moving and Relocation Process

- **Step 1:** **\*\*During onboarding process\*\*** Moving agreement and offer letter should be sent to [moving@mailbox.sc.edu](mailto: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](mailto: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



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# 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  |
|---|--|---|
| <b>Transportation of Household Goods:</b>   |  |   |
| <b>Commercial Carrier</b>                   |  | Bill of Lading  |
|   |  | Original itemized receipts required and clearly showing amount paid |
| <b>Self Move – Vehicle Rental</b>           |  | Rental Agreement  |
|   |  | Original paid itemized receipts                                     |
| <b>Self Move – Gas and Fuel</b>             |  | Original paid itemized receipts                                     |
| <b>Self Move – Personal Vehicle Mileage</b> | No side trips, must be most direct route                                       | Document miles from former residence to new residence               |
|   | IRS Moving Rate to be used   |   |
| <b>Self Move – Labor</b>                    | 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                                |
|---|---|---|
| <b>Travel and Lodging: (from former primary residence to new primary residence)</b> |   |   |
| <b>Airfare</b>  | Coach only  | Original passenger coupon or detailed paid invoice    |
|   | Immediate family members living in residence only                 |   |
| <b>Lodging</b>  | One night at departure location and one night at arrival location | Original itemized paid lodging receipt                |
| <b>Personal Vehicle Mileage</b>   | No side trips, must be most direct route                          | Document miles from former residence to new residence |
|   | IRS Moving Rate to be used  |   |
| <b>Rental Car</b>   |   | Rental Agreement                                      |
|   |   | Original paid itemized receipts                       |
| <b>Fuel</b>   | Not allowed if claiming mileage at IRS rate                       | Original paid itemized receipts                       |
| <b>Other Expenses</b>   |   |   |
| <b>Temporary Storage</b>  | Short term storage  | Original paid itemized receipts                       |



# Common Misconceptions



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# 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



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



SEARCH SC.EDU

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**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](mailto: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                  |
|--|--|----------|------------------------|
| <a href="#">Requisition and Receiving Training</a> | Wednesday, January 8<br>9 a.m. - 11 a.m.   | 2 hour   | Online (Teams Meeting) |
| <a href="#">Travel and Expense Proxy Training</a>  | Wednesday, January 22<br>9 a.m. - 12 p.m.  | 3 hour   | Online (Teams Meeting) |
| <a href="#">Program Expense Card Training</a>      | Wednesday, January 22<br>10 a.m. - 11 a.m. | 1 hour   | Online (Teams Meeting) |
| <a href="#">Requisition and Receiving Training</a> | Wednesday, February 12<br>9 a.m. - 11 a.m. | 2 hour   | Online (Teams Meeting) |
| <a href="#">Travel and Expense Proxy Training</a>  | Wednesday, February 12<br>9 a.m. - 12 p.m. | 3 hour   | Online (Teams Meeting) |
| <a href="#">Depositor Training</a>                 | Friday, February 14<br>10 a.m. - 11 a.m.   | 1 hour   | Online (Teams Meeting) |
| <a href="#">Requisition and Receiving Training</a> | Wednesday, March 12<br>9 a.m. - 11 a.m.    | 2 hour   | Online (Teams Meeting) |
| <a href="#">Travel and Expense Proxy Training</a>  | Wednesday, March 12<br>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.

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# Resources & Contacts



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## 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 Management

#### Compliance and Tax Management

#### Payroll Department

#### Operational Management and Reporting

#### External Financial Reporting and Transparency

#### Resource 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](mailto: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](mailto: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

AP Uploads

Business Expense Prepaid Cards

Cash Advances

Cost Transfer

Departmental Deposits

Employee Reimbursement (Non-travel)

Endowments

Finance Intranet

Expand all



# Where to Find the Resources

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



# Controller's Office Contact List

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

# Controller's Office Contact List

| <b>Capital Assets</b>                         | <b>Email Address</b>   |
|---|--|
| Physical Inventory                            | <a href="mailto:physinv@mailbox.sc.edu">physinv@mailbox.sc.edu</a>   |
| <b>Cash Management and Treasury</b>           | <b>Email Address</b>   |
| General Treasury Email Address                | <a href="mailto:treasury@mailbox.sc.edu">treasury@mailbox.sc.edu</a> |
| Program Expense Card                          | <a href="mailto:cards@mailbox.sc.edu">cards@mailbox.sc.edu</a>       |
| Team Card                                     | <a href="mailto:teamcard@mailbox.sc.edu">teamcard@mailbox.sc.edu</a> |
| Travel Card                                   | <a href="mailto:trvcard@mailbox.sc.edu">trvcard@mailbox.sc.edu</a>   |
| <b>Compliance and Tax</b>                     | <b>Email Address</b>   |
| General Compliance Email Address              | <a href="mailto:concpl@mailbox.sc.edu">concpl@mailbox.sc.edu</a>     |
| General Tax Email Address                     | <a href="mailto:tax@mailbox.sc.edu">tax@mailbox.sc.edu</a>           |
| Research/Development Sales/Use Tax Exemptions | <a href="mailto:rdequip@mailbox.sc.edu">rdequip@mailbox.sc.edu</a>   |
| Time and Effort Reporting                     | <a href="mailto:timeandeffort@sc.edu">timeandeffort@sc.edu</a>       |

# Controller's Office Contact List

| Grants and Funds Management        | Email Address  |
|------------------------------------|--|
| Sponsored Award Specific Questions | Contact your <b>Post Award Accountant</b> (PAA)                    |
| Payroll                            | Email Address  |
| General Email Account              | <a href="mailto:payroll@mailbox.sc.edu">payroll@mailbox.sc.edu</a> |

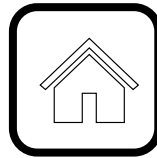


# THANK YOU!

## 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](mailto:controller@sc.edu)



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