

**Accounts Payable**  
**Relocation and Moving Expense Agreement**

Agreement made on \_\_\_\_\_, between The Medical College of Georgia (MCG) and \_\_\_\_\_ (Employee),

**Witness:**

Whereas Employee, with employment date effective \_\_\_\_\_, is a suitable candidate for the position(s) of \_\_\_\_\_ and has accepted MCG's offer of employment into this position effective \_\_\_\_\_; and

Whereas MCG and Employee mutually desire to move and relocate Employee's residence from \_\_\_\_\_ to \_\_\_\_\_ so that Employee's residence is in the area of Employee's employment; now, therefore, MCG and Employee agree;

1. Effective \_\_\_\_\_, Employee agrees to work on full-time basis at MCG for at least one year beginning \_\_\_\_\_ and ending \_\_\_\_\_. For faculty appointed on an academic year basis, one year is defined as two concurrent regular academic sessions of fall and spring or spring and fall semesters equal to nine months. For all other faculty and employees, one year is defined as twelve months.
2. MCG agrees to reimburse or pay on the behalf of Employee an amount not to exceed \$ \_\_\_\_\_ for personal moving and relocation expenses incurred for relocation. This amount includes payments made on behalf of Employee by MCG to third-party companies and providers. Employee agrees to provide original receipts for all reimbursement claims. In accordance with IRS guidelines, receipts must be submitted within sixty (60) days of completion of the move to be considered as qualified, nontaxable moving expenses. Expenses submitted for reimbursement after sixty (60) days will be considered taxable income. Employee agrees that only those personal moving and relocation expenses incurred after the date of execution of this agreement can be submitted for payment or reimbursement.
3. Applicable federal and state laws require "nonqualified, taxable" reimbursements to relocated employees to be included in the employee's gross income and "qualified, non-taxable" relocation expenses to be excluded. Based on the passage of the 1993 Revenue Reconciliation Act, qualified, non-taxable moving expenses are defined as the reasonable costs of 1) moving household goods and personal effects from the former residence to the new residence (including common carrier and storage for up to thirty days), and 2) Traveling (including lodging during the period of travel) from the former residence to the new residence. Qualified moving expenses DO NOT include any expenses for meals. All other reimbursements are considered nonqualified and are taxable to the employee. Any amounts which are considered nonqualified will be reimbursed net of tax withholdings and will be reported as income to the Internal Revenue Service.
4. Employee's failure to remain employed at MCG for the applicable period in Section 1 will constitute a violation of the agreement. In the event of such violation, Employee will be liable

to MCG for all or a pro-rated portion of the gross (pre-tax) relocation and moving expenses which MCG has paid to or on behalf of Employee. Any tax impact, if applicable to the original payment or reimbursement, will be reversed upon receipt of repayment from the employee.

5. Employee hereby gives MCG an express lien on all salaries, wages, and other sums payable to him/her by MCG, for the purpose of securing all amounts due under Section 4 above, and Employee authorizes MCG to withhold all amounts so due from the sum payable to Employee by MCG. Employee waives all exemptions, which may apply to any amounts so due. Employee agrees to pay to MCG upon request any amount which is not so deducted. In the event Employee fails to pay all amounts due MCG within thirty (30) days of MCG's request, Employee acknowledges and agrees that MCG may undertake collection efforts including but not limited to referral to a collection agency. Employee agrees to pay all the collection costs, including attorney fees and other charges necessary for the collection of any amount still due MCG hereunder.
6. If Employee fails to remain employed as indicated in Section 1 above for reasons beyond his/her control considered sufficient by MCG, all or part of the liability under Section 4 may be waived by MCG. Any such waiver must be approved in writing by the hiring department, the appropriate Dean or Vice President, and the Vice President. The hiring department, Dean or Vice President whose account(s) paid for Employee's move must promptly notify the Payroll Department if Employee does not remain at MCG for at least one year.
7. MCG will not reimburse employees, nor make payments to third party movers on employees' behalf, for moving expenses and relocation expenses already reimbursed or to be reimbursed by another entity.
8. MCG shall have no responsibility or legal liability for goods damaged as a result of the relocation. Employee must make any claim for damage to household good in transit directly to the moving company.

\_\_\_\_\_  
Employee (Signature /Date)

\_\_\_\_\_  
Department Head (Signature/Date)

\_\_\_\_\_  
Employee (Print or Type )

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Department Head (Print or Type)

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Hire Date

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Department Name and Number

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Department Contact (Name, phone ext)

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Senior Vice President (Signature, Date)

(Vice President for Finance signature required for reimbursements of \$15,000 or more)