Deans shall communicate directly with the Provost’s Office concerning all arrangements for a move. Special circumstances involving requests for exceptions to the guidelines below shall be made to the Provost as early as possible.

Reimbursable Expenses

The following is a guideline for moving expenses for new faculty of Biola University:

The following actual and reasonable travel and moving expenses shall be reimbursable on a receipted basis up to a maximum of $10,000:

- One trip for faculty member and spouse to Southern California for house search, typically $1,000.
- Family expenses associated with the move itself but not included in the mover's bill: (a) motels (budget), food, fuel. The total for food, fuel and lodging shall not exceed $150.00 per day, typically $750 for 5 days at approximately 500 miles daily, or (b) airfare for the trip for the family.
- Biola University will contact up to three (3) moving companies to solicit a cost estimate/bid for the relocation including full pack, transport, and unloading (not unpacking) of household goods and up to the transport of one car. Biola will contract with the moving company and will make direct payment to the company for the full amount of the relocations costs.

Forgivable Loan

In the event that the full cost of moving exceeds $10,000, the remaining amount will be available from Biola University as a loan. The loan will be made as a simple loan agreement with a promissory note.

If the new faculty member teaches at Biola for:

- one year....................................... 1/3 of the loan is forgiven
- two years..................................... 2/3 of the loan is forgiven
- three years................................... 100% of the loan is forgiven

If the new faculty member’s employment is terminated by Biola University prior to the end of three years for reasons other than a dismissal for violating the Standard of Conduct, the complete loan will be forgiven.

Tax Implications

Effective January 1, 1994, to qualify for tax deductions for moving expenses, the new principal place of work must be at least 50 miles farther from the employee’s former residence than his/her former place of work was from the former residence. Excludable expenses are as follows:

- Reasonable cost of moving household goods and personal affects from the former home to the new home
- Reasonable cost of traveling (mileage and lodging) from the former home to the new home
Reimbursements made for expenses that do not meet the criteria above will be subject to applicable withholding for federal and state taxes. For example, any reimbursements that may be provided for the following expenses are subject to tax withholding:

- Costs associated with a house search trip
- The cost of temporary housing
- Costs associated with the purchase of a house
- Meals purchased while en-route to new location