I. Purpose:
To establish a procedure for the disbursement of AgCenter employee relocation incentives.

II. Policy:
Relocation incentives offer a one-time lump sum payment to an LSU AgCenter employee when it is in the LSU AgCenter’s interest to provide an incentive to new or transferred employee to move from one geographic location to another. Relocation incentives will typically be disbursed with the employee’s first paycheck following their appointment. Per Internal Revenue Service regulations, all payments are taxable compensation subject to withholding and other appropriate deductions and reported on the W-2 form as part of the employee’s total compensation.

III. Definitions:
There are no definitions associated with this policy and procedures.

IV. Procedure:
A. Eligibility:
Offers to permanent, full-time employees (75% effort or more) are eligible to be considered for relocation incentives.

B. Amount:
Funds for relocation incentives are the responsibility of the hiring department. Relocation incentives will be up to 1/12 of the employee’s base salary not to exceed $7,500.
C. Agreement:
Any employee who receives a relocation incentive must sign a Relocation Agreement, which stipulates the percentage of the payment will be returned if the employee does not continue employment with the hiring department for at least one year, unless advanced administrative approvals are obtained. See Appendix A.

D. Repayments:
If an employee who received a relocation incentive does not continue employment with the LSU AgCenter for at least one year, the employee will be responsible for reimbursing the hiring department based on the following schedule:

<table>
<thead>
<tr>
<th>Employed with the LSU AgCenter less than one calendar year (or less than one academic year for employee on the academic appointment)</th>
<th>Return 50% of the relocation incentive</th>
</tr>
</thead>
</table>

V. Exceptions:
Repayments may be waived only in justifiable circumstances with the approval of the AgCenter’s Executive Committee and Vice President for Agriculture.

VI. Violations:
Noncompliance or any employee who is determined to violate this policy statement is subjected to disciplinary action up to and including termination. LSU AgCenter supports an environment free from retaliation. Retaliation against any employee who brings forth a good faith concern, asks a clarifying question, or participates in an investigation is prohibited.

VII. Resources:
- LSU AgCenter PS-36 Version 0
- LSU FASOP: HR-06 (Revised June 3, 2021)

VIII. Additional Information/Questions/Contact:
Please direct policy questions to the Director/Assistant Vice President for the LSU AgCenter Office of Human Resources

IX. Appendix A
Relocation Agreement Form
LOUISIANA STATE UNIVERSITY
AGRICULTURAL CENTER

Appendix A

RELOCATION INCENTIVE AGREEMENT

Name: ___________________________________    LSU ID Number: _____________________

Department: ___________________________     Title: _______________________________

Position Number: _______________________     Account Number: ____________________

Start Date: _____________________________    Relocation Incentive Amount: $________

Relocation from: ________________________ to ___________________________________

In accepting this relocation incentive payment, I, ______________________________, agree to

Employee Name

Repay the relocation incentive if I do not continue employment with the LSU AgCenter for at least one year. Additionally, I authorize LSU AgCenter to deduct the repayment amount from my pay. The repayment amount for reimbursing the department is based on the following schedule:

<table>
<thead>
<tr>
<th>Employed with the LSU AgCenter less than one calendar year (or less than one academic year for employee on the academic appointment)</th>
<th>Return 50% of the relocation incentive</th>
</tr>
</thead>
</table>

Relocation incentive payments are considered taxable income and are subject to federal, state, and Medicare tax withholding.

Employee Signature: _________________________________    Date: ________________________

Department Head: ___________________________________    Date: ________________________

HRM: _____________________________________________    Date: ________________________

VP Ag [if required]: _________________________________    Date: ________________________