

Moving Expenses

Original Implementation: December, 1988

Last Revision: January 26, 2016

The university may pay reasonable moving expenses for a newly hired faculty or staff member. However, payment of moving expenses is not an entitlement. It is an option, with terms to be agreed upon between the university and the prospective employee in advance. Prior approval of the university president is required.

Departments may negotiate with the new employee to pay full or partial moving expenses. Payments must be made from non-appropriated funds, provided the funds are available in the department's budget. Moving expenses can be paid by either of two methods:

1. Direct payment to vendor (preferred method)
2. Reimbursement to new employee (Receipts documenting moving expenses must be attached to the **Moving Expenses Payment/Reimbursement Form** and submitted to the payroll office. Only actual documented expenses will be reimbursed.)

The controller's office will coordinate all payments for moving expenses, regardless of which method of payment is used. The Electronic Personnel Action Form (EPAF) and the **Moving Expenses Payment/Reimbursement Form** must be completed and signed by the employee and each of the appropriate approvers before any moving expense can be processed for payment. The taxability of any reimbursed moving expense will be determined by Internal Revenue Service (IRS) guidelines. Any mileage reimbursements will be paid at the IRS rate for moving expenses unless a lower rate is negotiated by the department.

Direct payment to vendors, such as to professional moving companies, are not subject to federal income tax and FICA (social security) withholding. Direct payments to vendors require an approved purchase order and invoice.

Cross Reference: Electronic Personnel Action Form (11.8)

Responsible for Implementation: Vice President for Finance and Administration

Contact for Revision: Controller

Forms: Electronic Personnel Action Form (EPAF) (available through Self Service Banner); **Moving Expenses Payment/Reimbursement Form** (available online)

Board Committee Assignment: Academic and Student Affairs