



### Employee Moving Authorization Procedure

1. Use ACG 1.70 Employee Moving Authorization Form for approval and authorization of moving expenses. Form needs to be signed all appropriate signers before submitting for reimbursement, including signature by the Chancellor.
2. This authorization **MUST BE COMPLETED PRIOR TO ANY EXPENSES BEING INCURRED BY THE UNIVERSITY ON BEHALF OF THE EMPLOYEE.**
3. The moving authorization provides approval for the expenditures associated with the employee's relocation expenses to be reimbursed, either as a taxable or non-taxable expense for the employee. (see "Tips you need to know" on Tax Department website)
4. Possible expenditures may be in the form of temporary living expenses, house hunting trips, purchase orders for movement of household goods or any travel arrangements and expenses for subsequent visits for the employee or employee's family.
5. The total amount of the moving authorization must agree to the initial employment offer letter and there must be supporting documentation attached to the moving authorization form.
6. The dollar amount for relocation expenses must include any temporary living, house hunting and moving of household items. When the movement of household items is being handled with a purchase order and paid directly to the moving company, the total of these expenses must be included on the moving authorization form.
7. Upon completion of the appropriate Employee Moving Authorization Form and the required signatures, the original form, along with the employee's offer letter, original receipts, MapQuest print out and other documents verifying the total costs, must be sent to the Tax Department. If reimbursement is to be made to the employee, these original documents should be attached to a check request, payable to the employee, and coded to the appropriate fund number and account number. The account number to charge moving expenses to is 929300 and this number should be reflected on the check request in the account field.
8. Once the form and documents are verified and approved by the Tax Department's office, if there is a payment to the employee, the moving expense reimbursement will be processed on the next accounts payable check cycle.
9. If there are taxable moving expenses associated with the reimbursement, these taxable moving expenses will be forwarded to payroll and these amounts will be included as a taxable benefit in the employee's December pay and included in the employee's W-2 for the applicable tax year.

- 10. If there are non-taxable moving expenses associated with the reimbursement, these non-taxable moving expenses will be forward to payroll and these amounts will be included as a non-taxable benefit and listed on the employee's W-2 in box 12 with code P for informational purposes only.**
- 11. The employee will receive a breakdown of their moving expenses by December 15<sup>th</sup> each year with the breakdown of qualified (non-taxable) or non-qualified (taxable) as reported on their W-2.**
- 12. Any questions regarding moving expense reimbursement should be directed to the Tax Department at extension 22757.**