



Employee Moving Authorization Procedure

1. Use ACG 1.70 Employee Moving Authorization Form for approval and authorization of moving expenses.
2. This authorization must be completed prior to any incurrence of expenses by the University on behalf of the employee.
3. 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.
4. The moving authorization provides approval for the expenditures associated with the employee's relocation expenses to be reimbursed, either as a taxable or nontaxable event for the employee.
5. The total amount of the moving authorization must agree to the initial employment offer letter and there must be supporting documentation for 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 in the moving authorization.
7. Upon completion of the appropriate authorized moving expenses and the required signatures, the original form, along with the employee's offer letter, original receipts and other documents verifying the total costs, must be sent to the controller's department. If reimbursement is to be made to the employee, these original documents are attached to a check request, payable to the employee, charging the appropriate fund number. The account number to charge moving expenses is 929300 and this number is annotated on the check request in the account field.
8. Once the form and documents are verified and approved by the controller's office, the moving expense reimbursement is processed on the next accounts payable check cycle, if there is a payment to the employee.
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. The employee will receive a breakdown of their moving expenses by December 15 each year with the indication of Qualified (non taxable) or Non-Qualified (taxable) as reported for their W-2.
11. Any questions regarding moving expense reimbursement should be directed to the controller's department.

