## Moving Allowance Reimbursement Process

The University pays moving expenses for new faculty and staff who have been awarded such a benefit. As of 2018, moving allowance reimbursements are processed by the Payroll Department and included in gross pay in the employee's paycheck. The reimbursement is taxable based on provisions of the Tax Cuts and Jobs Act of 2017.

The Payroll Department has created a form for submission of the receipts and necessary approvals, attached here <u>Moving Allowance Authorization Form</u>

The routing instructions for the form are as follows:

## Administrative Areas:

- Employee or supervisor downloads and completes taxable moving allowance authorization form.
- Employee signs and attaches receipts.
- College or department retains receipts.
- Supervisor signs moving form.
- A budget transfer form (BTR) is completed to move budget into the pay line.
- Both the moving form and the BTR are forwarded to Budget Office.
- Budget Office signs and sends moving form to Payroll Dept, Attn Payroll Director, AC247 or payroll@csuohio.edu.
- Payroll Department processes within 30 days of receipt to be included in employee's taxable gross pay.

## Academic Areas:

- Employee, supervisor, or other department representative downloads and completes taxable moving allowance authorization form.
- Employee signs and attaches receipts.
- College or department retains receipts.
- Supervisor or other department representative signs moving form and forwards to Dean's Office.
- Dean's Office signs moving form and sends with a one-side budget transfer form (BTR) to Provost Office.
- Provost Office signs moving form and sends moving form and completed BTR to Budget Office.
- Budget Office signs and sends moving form to Payroll Dept, Attn Payroll Director, AC247 or payroll@csuohio.edu.
- Payroll Department processes within 30 days of receipt to be included in employee's taxable gross pay.

**Reminder:** All taxable employee benefits must be included in the Letter of Appointment or Contract at the time the employee is hired.