

Moving Expense Reimbursement Process

The purpose of this narrative is to document and make you aware of an important change in the University's process for paying moving expenses for new faculty and staff, who have been awarded such a benefit. One of the provisions of the Tax Cuts and Jobs Act of 2017 eliminates the personal deduction for moving expense and requires that employer-provided expense reimbursement become taxable income. Meaning, employer-provided expense reimbursements are no longer excluded from taxable income.

As a result, the University will be changing its process from an expense reimbursement through accounts payable to a payroll item. The moving reimbursement will be included in the employee's paycheck within 30 days of the department receiving the receipts. New employees will no longer be required to submit receipts to accounts payable. The receipts will stay in the department or college.

The payroll department has created a form that will be housed on their website. The employee will turn their receipts into their department or college. The supervisor (or fiscal officer) will review the receipts, fill out of the form and move the form along. The routing instructions are as follows:

Administrative areas—supervisor sign off, moving expense form and budget transfer form is forwarded to the Budget Office. Budget Office will send to Payroll Department

Academic areas—department/supervisor sign off and send moving expense form to Dean's office. Dean's office approves moving expense form and sends, along with a one-side budget transfer form (BTR), to the Provost Office. Provost Office will approve and send form and completed BTR to the Budget Office. Budget Office will send to Payroll Department.