

UO Fiscal Policy Manual

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Moving Expenses

Moving Expenses

Section: Fringe Benefits

Number:

Title: Moving Expenses

66.200

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POLICY

.100 POLICY STATEMENT

It is OUS policy to allow employees to be reimbursed for moving expenses, house-hunting expenses, and temporary living expenses arising from a new appointment or transfer. This policy meets the requirements of an IRS-accountable plan. Limits for each type of expense are determined on a case-by-case basis as part of the employment negotiation process. Negotiated limits may not exceed the maximum amounts shown and are subject to budget availability and individual campus policy.

This policy supercedes FASOM Section 10.91: Compensation -- Fringe Benefits -- Moving Expenses.

.110 POLICY RATIONALE

OUS seeks to ensure that the policies and procedures related to moving expenses are documented, communicated, clearly understood, and consistently applied.

.120 AUTHORITY

The basis for this policy is provided in the following:

- [Department of Administrative Services \(DAS\) Oregon Accounting Manual \(OAM\) 40.10.00 PO, Statewide Travel Policy](#)
- [U.S. General Services Administration \(GSA\)](#)
- [U.S. Internal Revenue Service \(IRS\)](#)

.130 APPROVAL AND EFFECTIVE DATE OF POLICY

The reformatting of this policy into the Fiscal Policy Manual format was approved by the Vice Chancellor for Finance and Administration on August 27, 2009. No substantive changes were made to the content of this policy.

.140 KNOWLEDGE OF THIS POLICY

All Chancellors Office and institutional personnel should be knowledgeable of this policy.

.150 DEFINITION(S)

None

.160 RESPONSIBILITIES**1. Oregon State Board of Higher Education**

“ The Oregon State Board of Higher Education has authority over the OUS moving expenses policy including the establishment of OUS moving expense reimbursement rates. ”

2. Chancellors Office

“ The Controllers Division within the Chancellors Office monitors several federal government web sites, which serve as the basis for adjustments made to moving expense reimbursement rates. It is the responsibility of the Controllers Division to apprise the OUS Chief Bargaining Officer of these rate changes, and to document and communicate these rate changes to OUS institutions. ”

3. Institutions

“ Institutions are responsible for ensuring that relocation expense reimbursements comply with OUS policy. The OUS moving expenses policy provides that each institutional president has the discretion to establish their institution's rates below the OUS rate. If the institutional president exercises this option, a copy of the institutionally approved rates will be submitted to the Controller's Division prior to implementation. If the institutional president does not exercise this option, the OUS rates apply. ”

.170 POLICY PROVISIONS

An employee must submit a request for reimbursement of relocation expenses within six months of the appointment date. (See Appendix section [.700](#), Tables and Forms, for a sample Request for Reimbursement of Relocation Expenses.) The employee must

submit a written request to extend this period up to an additional six months. Authorized campus personnel may grant the extension.

An employee may be reimbursed in advance for expenses as determined by authorized campus personnel. Any excess payments advanced must be returned within a reasonable period of time.

If an approved move is later canceled, the employee may request reimbursement for relocation expenses incurred before cancellation.

.180 LIMITS

Limits for each type of expense are determined on a case-by-case basis as part of the employment negotiation process. Negotiated limits may not exceed the maximum amounts shown and are subject to budget availability and individual campus policy.

1. House-hunting and Moving Trips

“ **A. Salary While House-hunting and Moving:**

An employee may be allowed up to ten days with pay for house-hunting and moving.

B. House-hunting Transportation Between New and Old Location:

An employee may be reimbursed for the cost of up to two round trips between the new and old location for house-hunting. This may be two round trips for one individual or one round trip for two individuals.

If an employee travels by private vehicle, he or she will be reimbursed at the approved rate per mile. (See Appendix section .700, Tables and Forms, OUS Moving Expense Summary Table.) An employee may be reimbursed for common carrier fares if he or she travels by common carrier instead of by private vehicle.*

C. House-hunting Transportation in Vicinity of New Location:

Up to 200 miles of private-vehicle mileage may be reimbursed for house-hunting in the vicinity of the new location. The employee will be reimbursed at the approved rate per mile. (See Appendix section .700, Tables and Forms, OUS Moving Expense Summary Table.)

D. Moving Transportation:

If an employee travels by private vehicle, he or she will be reimbursed at the approved rate per mile. (See Appendix section .700, Tables and Forms, OUS Moving Expense Summary Table.) An employee may be reimbursed for up to two one-way common carrier fares in lieu of private vehicle mileage.*

E. Meals and Lodging While in Moving and House-Hunting Status:

An employee may be reimbursed for up to ten days of meal and lodging expenses incurred by him or her and any household members while house-hunting and moving.

Expenses will be reimbursed on a per diem basis. The employee will be reimbursed at the approved out-of-state low per diem rates. (See Appendix section .700, Tables and Forms, OUS Moving Expense Summary Table.)

”

* Note: Common Carrier is any public land, air, or water conveyance operating under a valid license providing for the transportation of passengers for hire. For purposes of this moving expenses policy, common carrier refers to airplane, train, or ship.

2. Temporary Living

“ An employee may be reimbursed for the cost of up to 45 days of meal and lodging expenses incurred because of temporary living arrangements associated with a transfer or new appointment. Such expenses will be reimbursed on a per diem basis. Reimbursement will be made at the approved in-state per diem rates. (See Appendix section .700, Tables and Forms, OUS Moving Expense Summary Table.) ”

3. Moving and Storage of Household Goods and Personal Effects of Employee and Household Members

A. Services for Which an Employee is Reimbursed for Actual Expenses:

- Moving personal effects up to 20,000 pounds
- Full-value insurance on personal effects
- Appliance blocking charges and extra handling charges on items such as pianos and organs
- Up to 90 days storage and incidental handling charges for personal effects within the authorized weight limit (when approved in advance by authorized institution personnel). The employee must pay charges for storage exceeding 90 days.
- Packing, crating and unpacking -- including the cost of packing boxes -- up to \$1,000

B. Personal Effects in Excess of 20,000 Pounds:

Approval by authorized campus personnel is required when reimbursing an employee for the cost of moving personal effects in excess of 20,000 pounds. The request for approval must indicate the following:

- Estimated total weight
- Costs for moving both 20,000 pounds and for moving the total weight including storage charges if applicable
- Presence of any unusual items that cause the total to exceed 20,000 pounds

C. Temporary Storage of Possessions:

A request for approval to store the employee's possessions must show all of the following:

- An actual and reasonable need for storage
- An estimate of how long they will be stored
- An estimate of the cost

D. Miscellaneous Relocation Expense Allowance:

An employee may be reimbursed for up to \$1,500 for miscellaneous expenses that result directly from relocating. Receipts are required for all miscellaneous expenses.

”

.190 RELOCATION EXPENSE REIMBURSEMENT REQUEST

Relocation expenses may be reimbursed by paying either the traveler or the vendor. Requests to reimburse relocation expenses must be made on the campus moving reimbursement request form. Requests for reimbursement must be accompanied by receipts, if required.

.200 REIMBURSEMENT RATES

Current OUS reimbursement rates associated with moving expenses, house-hunting expenses, and temporary living expenses arising from a new appointment or transfer are available in the OUS Moving Expense Summary Table in Appendix section .700. Negotiated limits may not exceed the maximum amounts shown and are subject to budget availability and individual campus policy.

.210 TAX CONSIDERATIONS

Certain moving-expense reimbursements made to an employee or on an employee's behalf are considered non-taxable. Other moving-expense reimbursements are taxable income and must be reported on the employee's Form W-2. For taxable reimbursements, federal and state income taxes and social security and Medicare taxes must be withheld. For lists of non-taxable and taxable relocation expenses, and payment and reporting methodology, see Appendix sections [.710](#) and [.720](#).

.690 CONTACT INFORMATION

Direct questions about this policy to the following offices:

Subject	Contact
General questions from institutional personnel	Institution Office of Business Affairs
General questions from institutional central administration and Chancellor's Office personnel	Chancellor's Office - Controller's Division

.695 HISTORY

12/12/08 - Updated (FASOM)

08/27/09 - Reformatted in Fiscal Policy Manual format and approved

Policy Last Updated: 08/27/09

APPENDIX

.700 TABLES AND FORMS

OUS Moving Expense Summary Tables:

- [Moving expenses during 2013](#)
- [Moving expenses on or after January 1, 2014](#)

[Sample request for reimbursement of relocation expenses](#)

.710 NON-TAXABLE REIMBURSEMENTS

1. The following are non-taxable moving expense reimbursements:

- Moving and storage of household goods** - The distance from the employee's former home to his or her new work location must be 50 miles farther than the distance from the employee's former home to his or her former work location (distance test). Also, the employee must be expected to work full time in the new location for a least 39 weeks during the 12 months following the move (time test). A deduction is allowed for the expense of storing and insuring items within the 30-day period after moving out of the former home and before delivery to the new residence. If the distance test and the time test are not met, the reimbursements are considered taxable compensation.
- Transportation and lodging while moving from the old residence to the new residence** - Taxes will not be withheld from reimbursements made to cover transportation and lodging for a one-way trip from the old residence to the new residence. However, taxes will be withheld if an employee is reimbursed for additional trips. The distance test and time test as stated above must also be satisfied. Note: amounts reimbursed for meals are always taxable. (See [.720](#) Taxable Reimbursements, below.)

“ (See Appendix section [.700](#), Tables and Forms, OUS Moving Expense Summary Table.) ”

1. Payment Method: Pay through accounts payable using account code 10790.
2. Reporting: Non-taxable reimbursements will appear as a memo entry only in box 13 of the employee's W-2. Subject gross and taxes will not be affected.

.720 TAXABLE REIMBURSEMENTS

1. (See Appendix section .700, Tables and Forms, OUS Moving Expense Summary Table.)
2. Payment Methods: There are two options for paying taxable moving expenses:
 - A. Submit through the payroll system using account code 10217. The employee will receive a check for the net amount after taxes are withheld.
 - B. Pay through accounts payable using account code 10780. This is appropriate when the reimbursement is to an outside vendor. The amount of the moving expense reimbursement received through the accounts payable system is added to the employee's gross pay so additional taxes will be withheld.
3. Reporting: The taxable portion of moving expense reimbursements will be included in subject gross, social security gross, and Medicare gross on an IRS Form W-2. The amounts in the tax boxes will also reflect additional withholding.

.995 HISTORY

12/12/08 - Updated (FASOM)

08/27/09 - Reformatted in Fiscal Policy Manual format and approved

12/30/09 - Moving Expense Summary Table (section .700) updated with new reimbursement rates, effective January 1, 2010

12/30/11 - Moving Expense Summary Table (section .700) updated with new reimbursement rates, effective January 1, 2012

4/24/12 - Moving Expense Summary Table (section .700) updated with new reimbursement rates, effective May 1, 2012

1/4/13 - Moving Expense Summary Table (section .700) updated with new reimbursement rates, effective Jan. 1, 2013

1/1/14 - Moving Expense Summary Table (section .700) updated with new reimbursement rates, effective Jan. 1, 2014

Appendix Last Updated: 1/01/2014