

# UPSTATE

## MEDICAL UNIVERSITY

### EMPLOYEE MOVING GUIDELINES

Moving expense reimbursement is an incentive (not a requirement) used to attract some employment candidates. Eligibility must be approved prior to the appointment of the employee and is contingent upon its necessity as an incentive for hire. All reimbursement is subject to Internal Revenue Service (IRS) tax guidelines and sponsor policy. **Please note that as a result of The Federal Tax Cuts and Jobs Act signed into law on December 22, 2017, reimbursement of moving expenses must now be included in the employee's federal taxable gross income and applicable taxes must be withheld.**

Eligibility: A person may be eligible for reimbursement if he or she is appointed for more than one (1) year to a full-time position (State and RF), a Research Foundation employee transferred to another location for the convenience of the Research Foundation or University. State employees must be reimbursed from State funding and Research Foundation employees must be reimbursed from Research Foundation funding.

No reimbursement for moving and travel expenses shall be made unless such reimbursement is approved by the appropriate appointing officer.

The following criteria must be met to reimburse moving expenses:

- 1.) The claim should be made within sixty (60) days of the effective date of the appointment.
- 2.) The individual must contact three moving companies and obtain quotes. The individual must select the lowest quoted price. The individual must prepay for the expense and be reimbursed.
- 3.) The items moved must be household and personal goods. Household and personal goods included reasonable items of furniture (couches, lamps), furnishings, clothing (including children's clothing), appliances, tools etc.
- 4.) The sponsor must allow the expenditure(s) (Research).
- 5.) The distance between the old and new place of employment must meet IRS standards.
- 6.) Total reimbursement for all moving expenses may not exceed 12,000 lbs.

#### *Reimbursable Expenses*

The following moving expenses are reimbursable:

- 1.) Basic costs of loading, transporting, and unloading household and personal goods. Handling costs for such items as pianos, refrigerators, and freezers are also considered basic costs.
- 2.) Mileage for one vehicle at the moving mileage government rate.
- 3.) Tolls for one vehicle and if the individual opts to move themselves then tolls for U-Haul only.
- 4.) If U-Haul is used then gas for the U-Haul only is reimbursable.
- 5.) The shortest distance from the current home to the new home must be used, and only one trip will be reimbursed. Multiple pick up locations are not allowed for moving company.

Costs that cannot be reimbursed include; Hotels, Meals, Airfare, Towing or shipping of vehicles/boats/snowmobiles etc, no multiple trips, and house hunting trips.

Once the individual has paid for their move, the department must submit the following paperwork to Accounts Payable; Standard Voucher, Multipart Paper Purchase Requisition, Request for Reimbursement for Moving Expense Agreement Form, All Original Paid Receipts, Copies of the Bill of Lading listing items moved and Mileage Form.

The reimbursement cannot take place until after the individual receives their first paycheck as reimbursement is processed through Payroll. If you have questions about moving reimbursement, feel free to contact the Director of Payroll Services.