
MOVING AND RELATED EXPENSE REIMBURSEMENT

Category: Financial

Responsible Office: Procurement Services

Responsible Executive: Executive Vice President University Support Services

Date Established: 1989

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Summary

Departmental funds may be used to reimburse certain expenses incurred by new appointees when transporting themselves, their families, and household goods and personal effects to their new place of residence. This policy applies to State, Research Foundation (RF), and University at Buffalo Foundation (UBF) appointments.

Policy

POLICY STATEMENT

When an employing unit's administration believes it is necessary to attract specific personnel, reimbursement of moving and related expenses may be authorized by the responsible executive from available departmental funds.

Reimbursement of moving and related expenses shall not be made to an otherwise eligible employee unless the employee agrees in writing to return the monies received for such expenses in the event the employee resigns or voluntarily separates from employment within one year of the initial appointment.

IRS Implications

IRS *Publication 521 Moving Expenses* explains the deduction of certain expenses of moving to a new home because of a change in job location or starting a new job. Refer to *Publication 521* for complete information regarding the proper tax treatment of moving and related expense.

BACKGROUND

Reimbursement of moving and related expenses is not mandatory. It is a procedure established to assist in the recruitment of qualified candidates, and it is not expected that every appointee would be authorized payment of such expenses.

APPLICABILITY

This policy applies to State, RF, and UBF appointments.

DEFINITIONS

Household goods and personal effects

Household goods are all reasonable items of furniture, furnishing, clothing, appliances, tools, and equipment, including necessary expenditures for handling such items as pianos, refrigerators, and deep freezers. For the purposes of moving expenses, the term personal

effects includes, but is not limited to, moveable personal property that the taxpayer owns and frequently uses.

Principal Investigator

A Principal Investigator (PI) is a UB faculty or staff member who bears responsibility for the intellectual leadership of a project. The PI accepts overall responsibility for directing the research, financial oversight, and compliance with relevant university policies and sponsor terms and conditions.

Responsible Executive

The vice president/vice provost/dean or their designee with authority over and responsibility for the unit.

RESPONSIBILITY

Responsible Executive / Principal Investigator / Account Holder

Review and approve appropriate requests for moving and related expense reimbursements.

Responsible Office

Determine the funding source for the reimbursement of moving and related expenses; complete the appropriate paperwork and include all required documentation; forward to the responsible executive / PI for approval.

PROCEDURE

MOVING AND RELATED EXPENSE REIMBURSEMENT – ELIGIBILITY CRITERIA			
	Funding Entity		
	State	RF	UBF
Distance test as outlined in IRS <i>Publication 521 Moving Expenses</i>	Yes	Yes	Yes
Full time appointment required	Yes	Yes	No*
Professional/faculty appointment required	Yes	Yes	Yes
*Pursuant to current IRS provisions, reimbursement of moving and related expenses to individuals with less than a full-time appointment represents taxable income to the employee and will be reported on the employee's W-2 subject to appropriate payroll tax withholding.			

PROCEDURE (Continued)

Moving and Related Expenses Eligible for Reimbursement- Actual and necessary moving and travel expenses			
Expense	Funding Entity		
	State	**RF	UBF
Basic cost of moving household goods and personal effects up to 12,000 pounds, including pianos, refrigerators, and deep freezers	Yes Must use a carrier authorized by the US Department of Transportation or trailers/trucks rented from commercial establishments. If neither commercial mover nor rental truck is used, documented moving expenses up to \$200 are reimbursable.	Yes If to be charged to a sponsored project, allowability is determined according to sponsor guidelines. If neither commercial mover nor rental truck is used, documented moving expenses up to \$200 are reimbursable.	Yes 12,000 pound limit does not apply
Additional insurance above the lowest valuation rate charged	Yes	Yes	Yes
Packing/unpacking household goods and personal effects	Yes	Yes	Yes
Short duration (30 days) in-transit storage	Yes	Yes	Yes
Mileage incurred to drive one personally-owned vehicle from the old to the new location	Yes Mileage is reimbursed at the rate paid by NYS for the use of personally-owned automobiles for official business	Yes Mileage is reimbursed at the IRS approved moving mileage rate	Yes Mileage is reimbursed at the IRS approved moving mileage rate
Meals* and lodging	No	Yes	Yes
Second automobiles and other motor vehicles, boats, and trailers (other than those used as the appointee's residence)*	No	No	Yes
Expenses related to buying or selling a house*	No	Yes	Yes
Expenses for renting temporary living quarters*	No	Yes	Yes
Building materials, animals raised for profit, farming equipment, livestock	No	No	No
Reimbursement request submission timeframe*	Within one year of the effective date of appointment	Within 60 days of the effective date of appointment	Within a reasonable period of time.
*Pursuant to current IRS provisions, reimbursement of these expenses represents taxable income to the employee and will be reported on the employee's W-2 subject to appropriate payroll tax withholding. **Under special circumstances and only if there are no sponsor restrictions, a waiver of the above criteria may be obtained from the Operations Manager.			

PROCEDURE (Continued)

MOVING AND RELATED EXPENSES – REQUIRED DOCUMENTS FOR REIMBURSEMENT TO INDIVIDUAL			
	Funding Entity		
	State	RF	UBF
Purchase Requisition (eReq), noting the account number to be charged. If the reimbursement includes payments to a moving company, two vendor quotes are recommended if over \$2,500.	X		
Reimbursement/Advance/Payment Form, signed by the employee and authorized signature	X		
Request/Agreement for Moving Expense Reimbursement (Form AC1099), completed and signed by the appointing officer and appointee	X		
Relocation Expense Authorization and Payment (F469)		X	
Disbursement Request Form			X
Original Bill of Lading or Freight Bill detailing the moving charges and confirming that the appointee has paid those charges; or paid receipts from rental establishments. An original canceled check, carbon of a bank check/money order, or a copy of a credit card statement, are required as proof of payment. Claims by individuals not using commercial carriers or rental establishments must be accompanied by appropriate documentation.	X	X	X
Funding source may be used for reimbursement of moving and related expenses if individual is not appointed to that funding source	No	No	Yes

MOVING AND RELATED EXPENSES – REQUIRED DOCUMENTS WHEN VENDOR IS PAID DIRECTLY			
	Funding Entity		
	State	RF	UBF
Purchase Requisition (eReq), noting the account number to be charged and appointee. Two vendor quotes are required. A purchase order will be sent to the mover chosen.	X		
Request/Agreement for Moving Expense Reimbursement (Form AC1099), completed and signed by the appointing officer and appointee	X		
Relocation Expense Authorization and Payment (F469)		X	
Disbursement Request Form			X
Mover will send the original invoice/bill of lading or freight bill to accounts payable for payment.	X	X	X
Funding source may be used for reimbursement of moving and related expenses if individual is not appointed to that funding source	Yes	Yes	Yes

Contact Information

Procurement Services
224 Crofts Hall, North Campus
645-2676

University at Buffalo Foundation
103 Center for Tomorrow, North Campus
645-3012

Related Information

University Documents:

[Request/Agreement for Moving Expense Reimbursement \(Form AC1099\)](#)
[Reimbursement/Advance/Payment Form](#)
[RF Relocation Expense Authorization and Payment](#)
[UBF Expenditure Policy – Moving Expense](#)
[UBF Activities Disbursement Request Form](#)

Other Documents:

[IRS Publication 521 Moving Expenses](#)

Related Links:

[State University of New York Policy - Payment of Moving Expenses](#)
[Section 204 of the New York State Finance Law](#)
[RF Moving Expense Reimbursement Guidelines](#)
[RF Moving Expense Reimbursement Policy](#)
[Moving Expense Reimbursement IRS Requirements](#)

Presidential Approval

Signed by President John B. Simpson

John B. Simpson, President

7/30/07

Date