Reimbursement of Moving Expenses Policy and Procedures

<table>
<thead>
<tr>
<th>Title:</th>
<th>Reimbursement of Moving Expenses Policy and Procedures</th>
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</thead>
<tbody>
<tr>
<td>Policy Owner:</td>
<td>Committee formed by the Office of the Provost</td>
</tr>
<tr>
<td>Applies to:</td>
<td>Faculty</td>
</tr>
<tr>
<td>Campus Applicability:</td>
<td>All Programs at all Campuses except UConn Health</td>
</tr>
<tr>
<td>Effective Date:</td>
<td>November 21, 2014</td>
</tr>
<tr>
<td>For More Information, Contact</td>
<td>Workforce Solutions / Office of the Provost</td>
</tr>
<tr>
<td>Contact Information:</td>
<td>(860) 486-3034</td>
</tr>
<tr>
<td>Official Website:</td>
<td><a href="http://hr.uconn.edu/">http://hr.uconn.edu/</a></td>
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</table>

This policy is currently under revision. While the policy is still in effect, it should be noted that the tax law changed January 1, 2018 and now ALL moving reimbursements are taxable and will be reported by Payroll in your earnings.

Reason for Policy

The University recognizes the competitive nature of the hiring process and therefore grants departments the flexibility to pay for or reimburse moving expenses for faculty or management-exempt administrator positions.

Policy Statement

The hiring process includes three phases: interview, offer and acceptance, and move.

The final phase, the move, begins the date of the final one-way trip of the selected candidate and their family to their new residence. The move phase ends upon the day of arrival. As stated in more detail below, expenses incurred in connection with the move phase are reimbursable to the employee.

Individuals should refer to the Reimbursement of Recruitment Expenses Policy for guidance regarding appropriate payment or reimbursement of expenses related to the interview and offer and acceptance phases.

Consistent with IRS regulations the following are considered Nontaxable Expenses that are eligible for reimbursement, up to the amount authorized in advance by the hiring department in accordance with the limitations set forth in this policy.

1. Moving of household goods and personal effects (packing, crating and transporting);
2. Actual expenses for gas and oil OR Standard IRS moving mileage rate based on most direct route;
3. Parking fees;
4. Tolls;
5. Lodging for the employee and their immediate family while traveling from former residence to new residence, including the day of arrival (please refer to the Travel and Entertainment Policies and Procedures for guidelines regarding accommodations);
6. Storage of household goods after arrival; not to exceed 30 consecutive days after the day your things are moved from the former residence;
7. Airfare (please refer to the Travel and Entertainment Policies and Procedures for guidelines regarding approved class of travel);
8. Shipping of car;
9. Shipping of household pets;
10. Car rental through and including the day of arrival.
The following are considered Taxable Expenses that are eligible for reimbursement, up to the amount authorized in advance by the hiring department in accordance with the limitations set forth in this policy. Reimbursement of Nonqualified Expenses is subject to withholding of applicable income, social security and Medicare taxes; these expenses are included in taxable income and reported on the annual Form W-2.

1. Meals;
2. Lodging outside of the nontaxable time frame;
3. Storage of household goods outside of the nontaxable time frame;

The following expenses will not be reimbursed by the University:

1. Entertainment;
2. Side trips, sightseeing;
3. Violations (parking tickets, moving violations, etc.);
4. Return trips to former residence;
5. Expenses related to prior residence;
6. General repairs or maintenance of vehicle resulting from self-move.

If employment with the University ends prior to working at least 39 weeks full-time in the first year after arriving, he/she will be required to pay back the University for all moving expense reimbursements received.

Moving expenses are weighted by the rank of the position and the distance of the move (see table below).

The allowance for a particular move constitutes the maximum commitment for reimbursement of University and/or Foundation funds, rather than an entitlement of the employee.

**Procedure**

All requests for moving expenses will identify the fund source, including any commitment to use private funds.

Reimbursements using UConn Foundation funds, or other private sources, will be remitted to the University and paid to the employee as if they were University funds and in accordance with this policy. Department funds may also be used to pay for moving expense reimbursements.

Payments exceeding the reimbursement schedule, or for purposes other than those herein specified, may be granted upon recommendation of the President or Provost. The President will recommend payment of any moving expenses for another Officer of the University to the Board, and the Chairman of the Board will make such recommendations for the moving expenses of the President.

The formula for determining the amount to be reimbursed is based on the rank of the position and on the distance of the move. The sum of these two represents the maximum reimbursement allowed.

<table>
<thead>
<tr>
<th>Rank</th>
<th>Weight</th>
<th>Base</th>
<th>Rank Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistant Professor</td>
<td>1 x</td>
<td>$1000</td>
<td>$1000</td>
</tr>
<tr>
<td>Associate Professor</td>
<td>2 x</td>
<td>$1000</td>
<td>$2000</td>
</tr>
<tr>
<td>Professor</td>
<td>3 x</td>
<td>$1000</td>
<td>$3000</td>
</tr>
<tr>
<td>Dept. Head/Director/Assoc. VP</td>
<td>4 x</td>
<td>$1000</td>
<td>$4000</td>
</tr>
<tr>
<td>Dean/Vice President</td>
<td>5 x</td>
<td>$1000</td>
<td>$5000</td>
</tr>
</tbody>
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The distance factor is calculated on the mileage of the move as follows:

<table>
<thead>
<tr>
<th>Mileage</th>
<th>Base</th>
</tr>
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<tbody>
<tr>
<td>≤ 500 Miles</td>
<td>$350</td>
</tr>
<tr>
<td>≤ 1,000 Miles</td>
<td>$700</td>
</tr>
<tr>
<td>≤ 1,500 Miles</td>
<td>$1,050</td>
</tr>
<tr>
<td>≤ 2,000 Miles</td>
<td>$1,400</td>
</tr>
<tr>
<td>≤ 2,500 Miles</td>
<td>$2,100</td>
</tr>
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</table>
After identifying a valid account number, department heads should sign and forward a written request for moving expenses to the dean/director for approval and signature.

Once Dean, Director or Department Head approval has been received, the department should notify the candidate of the approval and amount authorized.

The candidate may then proceed in either of the following ways:

**A. Direct Payment by the University**

The University has a contract with a moving broker (with access to 10 different moving companies) who bills the University directly up to the approved amount. See the [UConn Landing Page](#) for more information.

Departments wishing to use one of the movers provided through the moving broker should follow the procedure below:

1. The department should provide the employee with the moving broker’s name, telephone number, and landing page and instruct them to obtain and select a written and signed quotation. The moving broker can provide up to three quotations from which the employee can select. The selected quotation must include a statement of the departure and destination points for the move. A “not to exceed” quote can be provided with some limitations.

2. The employee should forward the quotation to their department, indicating their vendor preference. (The University assumes no liability for damage or loss, and because the employee is personally responsible for expenses exceeding the amount approved by the University, vendor selection is the employee’s decision).

3. The department should obtain a signed copy of the quotation, a signed copy of the [Moving Expense Request Form (ME13)](#), and enter a requisition into KFS identifying the moving broker, the amount the University will pay, the moving date, and the departure/destination points. Once Procurement Services receives all required information, a purchase order will be issued.

4. A purchase order will be sent to the moving broker authorizing it to invoice the University up to the amount approved. All charges in excess will be the employee’s responsibility.

**B. Reimbursement**

The employee may, if so desired, make arrangements with a moving company of his/her choice or self-move. Employees may request reimbursement of out of pocket expenses up to the amount authorized by this policy and for other permissible items. A Request for Reimbursement of Moving Expenses and Moving Expense Reimbursement form (ME13) should be completed by the Department for approval by the Dean, Director or Department Head. The Department Head’s signature acknowledges that the expenses requested are reimbursable under this policy. Departments should forward these forms and original receipts to the appropriate office to obtain the second approval signature. Reimbursement requests that do not have the required two signatures will not be processed.

The Dean, Director or Department Head will forward the approved package to the Payroll Department, which will review the documents to ensure compliance with this policy. Taxes will be applied for any portion of the authorized reimbursement that is taxable as described in this policy.

**NOTE:** As described in this policy, employees will be reimbursed for the shortest, most direct route available. Travel incurred for side trips or vacations en route, etc. may proportionally reduce the amount reimbursed.

**Approval**

The Board of Trustees originally approved the Reimbursement of Recruitment and Moving Expenses Policy on July 1, 2003. The Board of Trustees approved the Reimbursement of Moving Expenses Policy and Procedures on August 7, 2013.

Revisions: November 21, 2014
Reportline

The University welcomes and encourages good-faith reporting of compliance concerns and/or seeking advice regarding compliance issues. Visit https://compliance.uconn.edu/reporting-concerns/reporting-overview/ for more information.