

MOVING EXPENSE REIMBURSEMENT

BUSINESS PURPOSE:

The Business Purpose of “Non-Travel” should be selected for reimbursement of moving expenses.

The screenshot shows the Missouri System FSPRD90 interface. A red arrow points to the 'Business Purpose' dropdown menu, which is open and shows 'Non-Travel' selected. Other options include Business Errands, Certification Award, Competitions (acad/non-athl), Consulting, Development Relations, Field Research, Field Trips, ICA Charter Transportation, ICA NCAA, ICA Other Expenses, ICA Other Team Travel, ICA Recruiting, Lectures/Presentations (given), Meeting, Miscellaneous, News Reporting, Patient Outreach, Patient Transportation, Professional Development, Recruiting - Fac/Staff, Recruiting - Student, Regional Travel, Research, Site Visits, and Study Abroad.

EXPENSE TYPES:

The Expense Type of “Moving Expenses” should be selected for reimbursement of moving expenses.

The screenshot shows the Missouri System FSPRD90 interface. A red box highlights the 'Expense Type' dropdown menu, which is open and shows 'Moving Expenses' selected. Other options include Business Comm - Internet, Business Comm - Phone, Business Svc - Copies, Business Svc - Fax, Business Svc - Postage, Exp Adj - External Agency, Exp Adj - Travel Allowance, Hotel, Meal - Business, Meal - Extended Work Day, Meal - Per Diem, Membership/Dues/Prof Cert, Miscellaneous, Moving Expenses, REG - Conference/Seminar, Supplies, Transp - Airfare, Transp - Baggage Fees, Transp - Bus, Transp - Car Rental, Transp - Gas (Rental/Univ Veh), Transp - Mileage (Persnl Veh), Transp - Parking & Tolls, Transp - Taxi/Shuttle, and Transp - Train.

- All reimbursements to employees for moving expenses should be entered into Travel and Expenses (“T&E”). Employee must have an active HR appointment to enter moving expenses into T&E. If move date occurred prior to hire date, use the hire date + one day as the expense date in T&E.
- Prepare and attach an [Employee Moving Expense Reimbursement Request and Summary Form \(UM-17\)](#) and electronically attach it to the T&E expense report. UM-17 is a cumulative report

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that has columns to account for moving expenses previously reimbursed to the employee and paid directly to third party vendors.

- NOTE: The Employee Moving Expense Reimbursement form should be signed by the employee and authorized by a signature of the President, Vice President, Chancellor, Hospital Chief Executive Officer, or a designee.
- Attach a copy of the executed position offer letter or a statement officially authorizing the payment of moving expenses.
- Attach all proofs of payment (i.e. receipts) (see page 2 of the following link for instructions on attaching receipts: https://it-training.missouri.edu/peoplesoft/financials/TravelandExpenses9.0_CreateER_DeskReference.pdf).
- When someone submits Moving Expenses through the T&E module, the ER (Expense Report) will route to both the Approver and to the campus Accounting Office for review and approval.
- When an ER is approved with Moving Expenses, an Additional Pay Form (APF) will be generated out of T&E and routed via email to the same distribution list that the Taxable Reimbursements are being generated (UM Controller Travel & Expense Taxable Payment Notification). The Earn Code on the form will be MVW so it will report appropriately as non-taxable income on the on the employee's W-2, but paid out of T&E. The payment out of T&E will not be placed on hold.

POLICY AND UNALLOWABLE EXPENSE TYPES:

- Departments are encouraged to use their University Purchasing Card for payment directly to third party vendors; consult with your Client Relations Manager for increased limits. The University has competitively negotiated contracts with several moving companies.
- In accordance with IRS Publication 521, the following are listed as non-deductible moving expenses and should not be reimbursed to an employee through the T&E module:
 - Any part of the purchase price of your new home.
 - Car tags.
 - Driver's license.
 - Expenses of buying or selling a home (including closing costs, mortgage fees, and points).
 - Expenses of entering into or breaking a lease.
 - Home improvements to help sell your home.
 - Loss on the sale of your home.
 - Losses from disposing of memberships in clubs.
 - Mortgage penalties.
 - Pre-move house hunting expenses.
 - Real estate taxes.
 - Refitting of carpet and draperies.
 - Return trips to your former residence.
 - Security deposits (including any given up due to the move).
 - Storage charges except those incurred in transit and for foreign moves.
- If these expenses are ultimately paid, they are to be treated as paid under a non-accountable plan and are to be paid through Payroll as additional pay and reported as *taxable income on the employee's W-2*
- If the reimbursement for moving expenses is submitted past 60 days and no exception is granted, the reimbursement will follow the current process for any reimbursement submitted past 60 days. It will show on the APF with an Earn Code of TVW and shown as *taxable income on the W-2*. The payment out of T&E will be placed on hold and payment minus taxes paid through Payroll.

MU Travel - <http://mutravel.missouri.edu> – Moving and T&E guides

Employee Moving Expense Reimbursement Request Summary Form (UM-17) -

<http://www.umsystem.edu/ums/fa/management/records/forms/finance/>

Procurement - <http://www.umsystem.edu/ums/fa/procurement/>

BPM 214 Moving Expenses - http://www.umsystem.edu/ums/rules/bpm/bpm200/manual_214

BPPM 2:230 Moving Expenses - http://bppm.missouri.edu/chapter2/2_230.html

Moving Companies - <http://www.umsystem.edu/ums/fa/procurement/travel-tr401>