



05.106

## **MOVING EXPENSES PAYMENT/REIMBURSEMENT**

<b>Authority:</b>	Vice Chancellor of Business Affairs
<b>History:</b>	Effective July 1, 1979; Updated March 1, 1987, Updated May 1, 1994; Updated July 1, 2006; supersedes former Administration Policy No. ACG1.70, "Moving Expenses Payment/Reimbursement"
<b>Source of Authority:</b>	Office of State Budget and Management, and Internal Revenue Service.
<b>Related Links:</b>	<a href="#">Moving Expenses Payment/Reimbursement Procedure</a>
<b>Responsible Office:</b>	Comptroller

---

### **I. Purpose**

To provide guidelines governing the reimbursement and taxability of moving expenses.

### **II. Scope**

This policy applies to all UNCW departments and employees.

### **III. Policy**

#### **A. Source of Funds for Payments/Reimbursements**

Payments and/or reimbursements for employee moving expenses may only be paid out institutional trusts or agency funds at the discretion of the budgetary authority with prior senior officer approval.

Moving expenses may be paid out of contract and grant funds only with the prior approval of the Sponsored Programs Office and the appropriate senior officer.

#### **B. Who May Be Reimbursed**

In general, the university reimburses the senior officials (chancellor, vice chancellors, assistant/associate vice chancellors, deans, and athletic director) for moving expenses; however, other employees may be provided a moving expense benefit as a condition of employment. Written approval must be obtained from the Chancellor's office prior to any

commitment being made to any prospective employee to reimburse moving expenses from university funds.

**C. Senior Officer Advance Approval Requirement**

Approval must be acquired from the appropriate Vice Chancellor and the Chancellor prior to the employee contracting for moving expenses to be reimbursed by the university.

**D. Eligible Expenses**

Expenses which are eligible to be paid or reimbursed include transportation of household goods, temporary lodging, and mileage for moving private vehicles.

Trips required by UNCW after employment agreement has been reached are considered to be regular business rather than moving expenses and should be handled through normal university reimbursement procedures.

**E. Reporting of Benefits**

Benefits paid on behalf of or reimbursed to an employee for moving expenses will be reported to the employee annually as required by the Internal Revenue Service. Moving expenses are classified by the Internal Revenue Services as qualified (not taxable and not tax deductible) or non-qualified (taxable and tax deductible). Non qualified moving expenses paid by the university for the employee are considered a taxable benefit and must included in the employees gross wages and are subject to employment taxes and withholdings.