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Policy Information

- At times, it may be beneficial for the University to contribute toward an individual's moving expenses. The payment of these expenses requires the prior approval of the college or department.

- The University is required to comply with reporting requirements mandated by the Internal Revenue Service (IRS). Qualified moving expenses are a nontaxable benefit, while non-qualified expenses are reportable as W-2 income. For more information, consult IRS Publication 521.
Moving

Who can claim moving expenses?
New employees can claim moving expenses if three requirements are met:
1. The move is closely related to the start of work
   - Closely related in time. Move should occur within 1 year (before and after) of the start date at OUHSC
   - Closely related in place. The distance from your new home to the new job location is not more than the distance from your former home to the new job location.
2. The distance test is met.
   - The employee’s new main job location is at least 50 miles farther from their former residence than their old main job location was.
3. The time test is met.
   - An employee must work 39 weeks during the first 12 months after they arrive.

When is a moving form required?
- Any time the individual and/or family travels the new work location for personal related items such as house/school hunting, house contract signing, etc. after the job offer has been accepted.

What must be reported on the moving form?
- All pre-move expenses, including house hunting
- Expenses associated with the move
- Lodging, either paid directly or reimbursed
- Airfare, either paid directly with ATA or reimbursed
- Payments direct to vendor for shipping employee’s household goods and personal effects
### UNIVERSITY OF OKLAHOMA HEALTH SCIENCES CENTER

#### Employee Moving Expense Information

<table>
<thead>
<tr>
<th>Employee Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Department Name:</td>
<td></td>
</tr>
<tr>
<td>Moving Dates: From:</td>
<td></td>
</tr>
<tr>
<td>Moving Location: From:</td>
<td></td>
</tr>
<tr>
<td>Payments Made During the Calendar Year</td>
<td></td>
</tr>
<tr>
<td><strong>PART I - PAYMENTS EXCLUDABLE FROM INCOME</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Type of Moving Expense</strong></td>
<td>Amount Paid to Employee</td>
</tr>
<tr>
<td>1. Transportation and Storage of Household Goods and Personal Effects</td>
<td>$0.00</td>
</tr>
<tr>
<td>2. Travel and Lodging Payments Incurred In-Transit To New Home (not including meals)</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Moving Expense Payments Excludable from Income</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>PART II - PAYMENTS REPORTABLE AS INCOME</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Type of Moving Expense</strong></td>
<td>Amount Paid to Employee</td>
</tr>
<tr>
<td>3. Pre-Move House Hunting Travel and Lodging Expenses (not including meals)</td>
<td>$0.00</td>
</tr>
<tr>
<td>4. Temporary Living Expenses</td>
<td>$0.00</td>
</tr>
<tr>
<td>5. Total Meal Expenses</td>
<td>$0.00</td>
</tr>
<tr>
<td>6. Miscellaneous Expenses (specify)</td>
<td></td>
</tr>
<tr>
<td>a. (Enter details here as needed.)</td>
<td>$0.00</td>
</tr>
<tr>
<td>b. (Enter details here as needed.)</td>
<td>$0.00</td>
</tr>
<tr>
<td>c. (Enter details here as needed.)</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Moving Expense Payments Reportable as Income</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Total Moving Expense Payments (PART I + PART II)</strong></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### PART III - CERTIFICATION

I understand that all moving expense payments listed under PART II paid either directly to me and/or a third party are considered W-2 Income. The total amount of such payments will be included as compensation in the calendar year paid. Based on my current W-4 on file, appropriate tax withholding will be reflected on a future paycheck.

Employee Signature:  
Date:  

#### PART IV - PREVIOUS PAYMENTS

<table>
<thead>
<tr>
<th>Voucher/ATA #</th>
<th>Amount</th>
<th>Voucher/ATA #</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** The amounts listed below should pertain to the move of this current claim.
NUMBERED INSTRUCTIONS

A. Employee Name: Legal name as is in PeopleSoft.

B. Employee ID: if an employee at the time the moving form is completed. DO NOT put their SSN if no employee ID is available.

C. Department name: Department paying for moving expenses.

D. Department Contact & Phone: This is the person we will contact for questions regarding the moving form.

E. Moving Dates: These should be the dates the employee is leaving their old home to go to their new home with no intent to return. This is especially important to distinguish between Part I and Part II expenses. PLEASE NOTE: If multiple moving forms are submitted, the moving dates should be the same on all forms.

F. Moving Location: City where moving from/to.

G. Payments made during the calendar year – calendar year that the PAYMENT is made, not the year they moved.

H. Current Voucher #: A voucher is required if payment is a reimbursement or direct pay to vendor. One original form per voucher is required. This is to ensure the employee is signing each form and knows the tax liabilities.

I. Amount paid to Employee: Reimbursing the employee on the current voucher.

J. Amount paid to third party by voucher: Paying a vendor directly on the current voucher.

K. Amount paid to third party by ATA: Pre-paying airfare through a contracted travel agent. NOTE: please mail the moving form to Service Unit Accounting (SUA) when booking a flight.

L. Note all other payments related to this move whether paid direct or reimbursement. This would include house hunting, ATAs, moving trucks, PO’s etc.
Moving

Part I
Payments or reimbursements are excludable from income.

1. Transportation and storage of household goods and personal effects.
   - Transportation (Cost of packing (not unpacking), crating, and transporting household goods and personal effects from old home to new home)
   - Costs of disconnecting or connecting utilities (required because household goods, appliances, or personal affects are being moved, not newly purchased for new home), shipping vehicles, and household pets.
   - Storage: cost of storing and insuring household goods and personal effects within any period of 30 consecutive days after the day things are moved from the former home and before they are delivered to the new home.

2. Travel and Lodging payments incurred in-transit to new home (not including meals) – for employee and members of their household
   - Transportation (one of the following per person in household)
     - Mileage to drive personal vehicle (most direct route)
       - .235 effective July 1, 2011 – December 31, 2011
       - .240 effective January 1, 2013 – December 21, 2013 OR
     - Fuel for personal vehicle, OR
     - One way flight from old city to new city
   - Lodging: One night in old city, any lodging in transit, and one night in new city. (All other lodging is temporary living expense to be included in Part II)

Members of the household do not have to travel at the same time, but university can only pay for one trip to new city per person.
Moving

Part II
Part II payments or reimbursements are reportable as income and included on the employee’s W-2. Taxes are withheld from the employees NEXT paycheck.

3. House-hunting travel and lodging expenses, return trips to previous location, etc. (Include airfare paid on ATA in the ATA column).

4. Temporary Living Expenses:
   - Storage and insurance of household goods >30 days
   - Lodging, other than allowed in Part I

5. Total Meal Expenses for any meals in travel to include official move from previous to new home.

6. Miscellaneous Expenses:
   - Any mileage paid > than allowed IRS moving rate in Part I
   - Unpacking
   - Etc.

Part III
Original signature and date must be obtained from employee after the form is completed for each payment.

Part IV
Must cross reference all related payments for employee move by listing each past payment in area provided to include payments via ATA.
**EXAMPLE**

Timeline for moving expense claim

Move from OKC OK to Tulsa OK

Actual Moving dates (left old home-arrive at new home) 6/4/2013-6/5/2013

<table>
<thead>
<tr>
<th>DATE</th>
<th>EXPENSE</th>
<th>AMOUNT</th>
<th>LOCATION</th>
<th>TIME</th>
<th>CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/4/2013</td>
<td>UHAUL MOVING SUPPLIES</td>
<td>$34.55</td>
<td>OKC</td>
<td></td>
<td>1.1</td>
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<tr>
<td>6/4/2013</td>
<td>WALMART MOVING SUPPLIES</td>
<td>$25.60</td>
<td>OKC</td>
<td></td>
<td>1.1</td>
</tr>
<tr>
<td>6/5/2013</td>
<td>UHAUL</td>
<td>$304.35</td>
<td>OKC</td>
<td></td>
<td>1.1</td>
</tr>
<tr>
<td>6/5/2013</td>
<td>CLASSEN MAIL CENTER</td>
<td>$23.04</td>
<td>OKC</td>
<td></td>
<td>1.1</td>
</tr>
<tr>
<td>6/5/2013</td>
<td>MOVINGHELP.COM</td>
<td>$170.95</td>
<td></td>
<td></td>
<td>1.1</td>
</tr>
<tr>
<td>6/5/2013</td>
<td>FUEL - UHAUL</td>
<td>$46.01</td>
<td>OKC</td>
<td>7:07 PM</td>
<td>1.1</td>
</tr>
<tr>
<td>6/5/2013</td>
<td>FUEL - PERSONAL VEHICLE</td>
<td>$55.31</td>
<td>OKC</td>
<td>8:07 PM</td>
<td>1.2</td>
</tr>
<tr>
<td>6/5/2013</td>
<td>TOLL - UHAUL</td>
<td>$9.75</td>
<td>OKC TO TULSA</td>
<td>9:16 PM</td>
<td>1.1</td>
</tr>
<tr>
<td>6/5/2013</td>
<td>TOLL - PERSONAL VEHICLE</td>
<td>$3.90</td>
<td>OKC TO TULSA</td>
<td>9:52 PM</td>
<td>1.2</td>
</tr>
<tr>
<td>6/6/2013</td>
<td>FUEL - UHAUL</td>
<td>$10.00</td>
<td>TULSA</td>
<td>3:49 PM</td>
<td>1.1</td>
</tr>
</tbody>
</table>

$683.46

1.1 $624.25
1.2 $59.21
EXAMPLE – What to submit to AP - REIMBURSEMENTS

GL 830750

Higher Authority Approval

UHSC - PeopleSoft Financials version 9.0 – Updated September 2013
EXAMPLE – What to submit to AP – REIMBURSEMENTS CONT.
EXAMPLE – What to submit to AP –

PO PAYMENTS – DO NOT ENTER VOUCHER

Payment Approval