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1. Purpose. To set forth regulations and procedures for the administration of payment of moving expenses incurred by or on behalf of an Employee when authorized by the President or their designee.

2. Definitions. For the purpose of these regulations, the following definitions apply:

2.1 “Move” means relocation of a new Employee previous residence to new residence or relocation of a current Employee to be nearer to their new University work location as approved by the University.

2.2 “Reimbursement” means any payment for substantiated moving expenses made by the University subsequent to a move by an Employee.

3. General.

3.1 Approval Authority. The President or their designee is responsible for authorizing payment of moving expenses. No offer or agreement to pay moving expenses from the General Fund shall be made without the advance approval of the President or their designee.

3.1.1 Requests for authority to offer and pay moving expenses from non-General Fund money may be submitted by Area Heads to the President or designee(s). Upon granting of such designee authority, individual agreements may be made without approval of the President.

3.1.2 No moving expense payment shall be made from grant funds unless specifically allowed by the grant and specifically budgeted for in the grant application.

3.2 Advance Consultation Required. Area Heads and/or Major Academic Unit Deans shall consult with the Director of Accounting or designee(s) regarding procedures for payment or reimbursement of moving expenses.

3.2.1 Documentation shall be submitted to the Finance Office before the move takes place, if possible, or with the submission of the Moving Expense Report.

4. Eligibility and Guidance for Reporting Moving Expenses.

4.1 Eligible Moving Expenses. An employee's moving expenses are eligible for reimbursement by the University only if the following conditions are met:

4.1.1 The move must be related to the start of work at the University or the transfer to a new University work location as designated by the University and must substantially reduce the employee's commute time to their new work location (University or transfer location).

- The move must be made within 12 months of the start of employment or transfer.
- The employee's former residence must be 50 miles or further from the new work location.
- The move must effectively shorten the employee's commuting distance by at least half (i.e. the distance from the new residence to the work location must be at least half that of the distance from the former residence to the new work location).
- If the employee's work location is Washburn University in Topeka, the new residence must be located in the state of Kansas.

4.1.2 The Employee must work full time at least 39 weeks during the first 12 months after arriving in the general area of the University (normally, this is the date of relocating to a new residence). Faculty on 9, 10 or 11-month contracts meet this condition if they remain at the University for consecutive fall and spring or spring and fall terms depending upon when the faculty contract begins. If the employee does not uphold this requirement, they must reimburse the University the full amount of any moving expenses paid. The only exception is if the employee is terminated, they will not be required to reimburse the moving expenses.

4.2 Applicable Moving Expenses. Expenses must be reasonable given the Employee's particular circumstances. These include, but are not limited to the following:

- Packing, crating and transporting household goods and personal effects from the Employee's previous residence to the new residence;
- Storing and insuring household goods and personal effects within any period of 30 consecutive calendar days after the day moved from the Employee's previous residence and before they are delivered to the new residence;
- The required disconnection and/or connection of utilities because of the move;
- Shipping an automobile or household pets to the employee's new residence
- Moving household goods and personal effects from a place other than the Employee's former residence (limited to the amount it would have cost to move them from the former residence.
- The cost of meals while traveling from the Employee's former residence to the new residence;
- Pre-move house hunting expenses;

- Expenses of establishing or breaking a lease;
- Storage charges, except for those incurred in transit; and,
- Temporary living expenses.

4.2.1 Travel from the previous residence to the new residence. If via automobile, the Employee may be reimbursed the standard mileage rate as determined by the IRS for the year in which the travel occurred. The reimbursement will be based on the cost of the most direct route available by conventional transportation from the previous residence to the new residence.

4.2.2 Costs of transportation and lodging while traveling from the previous residence to the new residence include any expenses on the day of arrival. Reimbursement of lodging expenses in the area of the Employee's previous residence within one day after the Employee no longer resides in the home, due to the furniture being moved is also allowable.

4.2.3 Only one trip to the new residence for the Employee and members of the Employee's household is reimbursable.

Example: Ruth travels alone from the previous residence to the new residence. At the end of the first week in the new residence, she travels back to the previous residence. She returns with her family to the new residence. Reimbursement for only one of these trips is allowable.

4.3 Tax Reporting. Effective January 1, 2018, all employer-provided relocation expenses must be reported as taxable income and are subject to federal and state income tax withholding, including Social Security and Medicare. The distinction of qualified (nontaxable) and non-qualified (taxable) moving expenses has been suspended through December 31, 2025. All moving expenses will be taxed accordingly and reported as Employee compensation in Box 1 of the W-2 form.

4.3.1 The appropriate Departmental budget will be charged the employer portion of Social Security, Medicare, and unemployment taxes attributable to moving expenses reported as Employee compensation. This charge will not be reimbursed out of the central budget pool.

5. Reimbursement of Moving Expenses.

5.1 Supporting Documentation. Supporting documentation for moving expenses will be submitted. No reimbursement will be made on the basis of a credit card statement, or other statement of account. Exceptions may be made by the Director of Accounting or designee(s).

5.1.1 A letter or document indicating the pre-approved moving expense amount by the Director, Vice President, Area Head and/or Major Academic Unit Dean shall be submitted along with the Employee Moving Expense Report.

5.1.2 Original receipts are required for all expenses noted on the Employee Moving Expense Report. Receipts are written acknowledgment that goods or services have been provided and shall show, at a minimum, the:

- Name of the payee/vendor;
- Date of purchase;
- Description of services; and,
- Amount of the purchase.

5.1.3 Examples of specific documentation requirements for the expense categories on the Employee Moving Expense Report are as follows:

- **Airline tickets** – airline ticket “receipt” coupon and/or equivalent printed receipt for e-tickets;
- **Lodging** – itemized hotel bill showing as paid;
- **Auto rental** – auto rental agreement showing as paid;
- **Auto mileage** – actual mileage. Reimbursable mileage should be determined by using an online mapping platform such as MapQuest or Google Maps. Submit a copy of the map route indicating mileage;
- **Auto fuel and oil** – original receipts for fuel and/or oil. Fuel and oil expenses are not reimbursable if the Employee is claiming reimbursement for mileage;
- **Roadway Tolls** – original receipt or bill showing as paid;
- **Storage & shipping** – original receipt or bill showing as paid;
- **Utility connect & disconnect** – original receipt or bill showing as paid;
- **Meals** – detailed receipt showing items purchased. Purchases of alcoholic beverages shall be shown separately. Tips over 20% of the pre-tax total will not be reimbursed;
- **Residence hunting** – original receipts or other appropriate documentation showing as paid;
- **Temporary living** – original hotel bill or short-term lease agreement for temporary lodging; Documentation for other temporary living expenses includes original receipts or invoices showing as paid; and,
- **Other** – original bill showing as paid or receipt.

6. Requesting Reimbursement. The hiring unit’s approver determines what moving expenses will be reimbursed to the Employee as authorized by the President or designee(s). Moving expenses are reported by the Employee on the Employee Moving Expense Report. The report has several formulas to simplify calculations and summarizations. Do not change any of these formulas or the report may not work properly.

6.1 Expense Report Purpose. The purpose of the Employee Moving Expense Report is to:

- Provide a method for Employees to request reimbursement;
- Provide a format that assists approvers in reviewing and approving the expenses; and,
- Comply with reporting rules and regulations.

6.1.1 The Employee must sign and date the Employee Moving Expense Report. The signature certifies all expenses reported are valid and were incurred in accordance with University regulations.

6.1.2 Appropriately approved Employee Moving Expense Reports shall be submitted to Payroll. Approval indicates:

- The report was examined in detail;
- Expenses were determined to be valid, with supporting documentation, and incurred in accordance with University regulations; and,
- The reviewer approves the amount to be reimbursed and verifies it is equal to or less than the pre-approved moving expense amount as set by the Area Head and/or Major Academic Unit Dean.

7. IRS Regulations. IRS regulations always take precedence over the rules as defined in this regulation.