Moving Expenses
Moving expenses for employees paid by the university may include a lump sum moving allowance or reimbursements paid for actual moving costs. The moving expense worksheets will aid in documenting the expenses and approvals from proper authorities. All moving expenses are taxable to the employee and will be included on the employees W-2.

Providing a Lump Sum Moving Allowance
All moving expenses are taxable and will be added to the employee’s W-2. For the lump sum method, the following will occur:

- Fill out the Moving Expense Lump Sum Summary worksheet.
- Get signatures from the employee and department hiring authority and then forward the worksheet to Human Resources for final approval.
- The allowance will be paid by Accounts Payable to the employee. Payroll will receive notification of lump sums paid to employees for inclusion on employee’s W-2.

Providing for Reimbursement of Actual Moving Costs
This is the traditional method used in the past to pay moving expenses. All moving expenses are taxable and will be added to the employee’s W-2. For the reimbursement method, the following will occur:

- Fill out the Moving Expense Tax Worksheet Combined for the correct calendar year.
- Attach receipts and backup documentation to the worksheet.
- Get signatures from employee and hiring authority, forward to Human Resources which will then forward to tax accountant for final review.
- The reimbursement will be paid by Accounts Payable to the employee. Payroll will receive notification of reimbursements paid to employees for inclusion on employee’s W-2.