

Controller

- Accounts Payable -
- Promotional Expenses
- Moving Expenses
- Purchasing Card +
- Travel Services +
- Forms
- Links
- How To +
- Accounts Payable FAQ
- Contact Us
- Asset Accounting +
- Donor Resources

Home > DIVISION OF FINANCE > CONTROLLER

Controller

Chart of Account Resources

Year End Calendar

Final Year End Calendar > XLSX



Forms

Report/Process Request Form > DOC

New Budget Request Form > XLSX

Resource Pages

Administrative Procedures Manual, Chap. 20 >

UI Annual Financial Statements >

Home > DIVISION OF FINANCE > CONTROLLER > ACCOUNTS PAYABLE > MOVING EXPENSES

New Employee Moving Expenses

Moving Reimbursement Policy Summary for New Hires

The U of I Moving Reimbursement Policy is the basis for reimbursing eligible moving expenses for employees. You may review the policy in its entirety at [APM 75.38](#).

The university is required to follow the Idaho State Board of Education governing policies and procedures, which requires the institution to establish a policy and procedures for employee moving expenses consistent with policies approved by the State Board of Examiners.

In accordance with State policy, if more than one member of a household is employed by the university, moving reimbursement shall be allowed for one employee only and the amount shall be based on the employee with the greater base salary.

- Eligible Expenses +
- Selecting a Moving Company +
- Reimbursement Policies +

Moving Reimbursement FAQ

- Do I need prior approval for my house-hunting trip? +
- What receipts do I need to submit? +
- When will I be reimbursed? +
- Why am I paying taxes on these reimbursements? +

Other questions?

Please contact Contracts and Purchasing Services at purchasing@uidaho.edu or 208-885-6116.

Resources

Moving Expense Reimbursement Form > PDF

Moving Policy Summary > PDF

Moving Flowchart > PDF



75.38 - Moving Expenses Reimbursement for UI Personnel

February 1, 2018

A. General. In order to recruit the best qualified person. UI will reimburse a newly hired employee for actual and reasonable moving expenses as a condition of securing his or her employment, subject to the limits described below. In addition, UI may, but is not obligated to reimburse actual and reasonable moving expenses when a current employee is transferred from one official station to another within the state [intrastate] for the benefit and convenience of UI. [ed. 7-07, 2-18, rev. 11-10]

B. Approval, Limitations, and Funds Required. All or some portion of the moving expenses of an employee may be reimbursed when the payment is in UI's interest, when funds are available, and when approved in writing by the president, the provost, a vice president, or a dean and, under certain circumstances, by the Board of Examiners before the actual move. Maximum moving expense reimbursement will not exceed 10% of the employee's base salary. If more than one member of a household is employed by UI, moving reimbursement will be allowed for one employee only and the amount will be based on the employee with the greater base salary. The University reports all moving reimbursements to the Secretary of the Board of Examiners annually. [rev. 11-10, 2-18]

C. Moving Expenses Defined. Moving expenses as used in this section, mean the actual and reasonable expenses incurred in the relocation of household goods and also travel expenses (mileage or airfare, lodging and food), to the extent that they are directly related to the transport of household goods. [ed. 7-07, 11-10, rev. 2-18]

D. Household Goods Defined. Household goods means household furnishings, personal effects, and normal equipment and supplies used to maintain and enjoy a dwelling, including the employee's professional library. [rev. 2-18]

E. Items Eligible for Reimbursement. Moving expenses allowable for reimbursement (original receipts required) include: [add. 2-18]

- One house-hunting trip for up to two people (travel, lodging and in-state per diem for up to 5 days)
- Transportation of household goods and personal effects (see limitations in paragraph F below)
- Personal property insurance up to replacement value not to exceed \$100 of additional insurance premium in excess of that provided by the mover
- Storage of household goods for a period of no longer than 30 consecutive days
- Transportation of up to two personal vehicles (see paragraph G below)
- Parking fees and tolls paid during moving
- Travel expenses (lodging and per diem) for employee and up to 3 dependents one-way to employment location for a reasonable transit period, not to exceed 10 calendar days

F. Items Excluded from Reimbursement. UI does not reimburse expenses for transporting campers, trailers, boats, snowmobiles, airplanes, mobile homes that are not the primary residence of the employee, explosives, flammables, firearms, ammunition, perishable foodstuffs, building materials, sand, animals, plants, firewood, or

other non-household items. UI does not reimburse expenses incurred in any real estate transactions associated with the move, nor for carpet, drapery, or other cleaning services, disassembly or reassembly of items, appliance service, or alterations to structures or items. It is suggested that employees personally arrange for moving of articles of high sentimental value, jewelry, negotiables, and collector's items. [ed. 11-10, ed. & ren. 2-18]

G. Reimbursement for Transporting Vehicles. UI may reimburse the employee for one-way transport of up to two (2) privately owned vehicles (POV) from the old to the new location by the most economical means. The UI and employee shall choose the most economical mode of transportation from the following:

G-1. Driving Vehicles. The employee (or dependent) may drive the vehicle(s) and receive reimbursement at the current state mileage rate (no receipt required) for use of privately owned vehicles plus per diem and lodging pursuant to UI travel policy; or [rev. 11-10, rev. & ren. 2-18]

G-2. Commercial Vehicle Transport. The employee may hire a commercial moving company to transport the vehicle(s) and receive reimbursement for the transport charges plus travel expenses for the employee and dependents pursuant to UI travel policy. [ren. 2-18]

H. Limitations. Under the State Board of Examiners policy, an employee's household move must meet the Distance and Time tests below to qualify for reimbursement of moving expenses.

H-1: Distance: A newly hired or relocated employee's new work assignment must increase his or her commute by at least 50 miles. If the employee is starting a first full-time job or resuming full-time work after a substantial period of unemployment or part-time work, the new work location must be at least 50 miles from the employee's old residence.

H-2: Time: Moving expenses qualify for reimbursement when incurred within one (1) year from the date the employee started work at UI. [add. 2-18]

I. Employee Obligations. If an employee who receives moving expense reimbursement fails to fulfill his or her contract or appointment obligation and voluntarily resigns within one (1) year of the beginning date of employment, he or she will be required to repay to UI 100% of the moving expense reimbursement received. Individuals who received moving expense reimbursement exceeding \$5,000 and who voluntarily resign more than one year and less than two years from the beginning date of employment will be required to repay the amount of reimbursement exceeding \$5,000. Individuals who received moving expense reimbursement exceeding \$10,000 and who voluntarily resign more than two years and less than three years from the beginning date of employment will be required to repay the amount of reimbursement exceeding \$10,000. To the extent possible, these repayments will be withheld from the employee's final paycheck, as authorized by signing the Moving Expense Reimbursement Form. [ed. 7-07, rev. 11-10, 2-18]

J. Process and Method of Payment.

J-1. Reimbursement of Moving Expenses. After an offer letter is sent to the new employee, a copy must be sent to Purchasing Services. [rev. 11-10]

i) The department sends a written offer letter to the employee or prospective employee, with copy to Purchasing Services. The offer letter must include: [rev. 11-10]

a) the moving expense allowance dollar amount; [rev. 11-10]

b) the consequences of the employee's failure to fulfill his/her contract; and [ed. 11-10]

c) disclosure of the taxable nature of reimbursed moving expenses.[ed. 11-10, rev. 2-18]

ii) A copy is sent to Purchasing Services. [rev. 11-10]

iii) Purchasing Services sends the new employee a UI welcoming letter, which identifies several moving agents and explains UI's moving procedures. The new employee is responsible for making all arrangements for their household move. [rev. 11-10, 2-18]

iv) The new employee must submit a completed "Moving Expense Reimbursement Form" with an adequate accounting (original receipts, invoices or similar record) for eligible moving expenses to his or her department contact for reimbursement within 60 days of the completion of the move. The Form is available on the Accounts Payable Forms page. [add. 2-18]

v) UI will reimburse the employee for eligible expenses through the employee's payroll, with applicable federal and state taxes and other required deductions withheld. [add. 2-18]

K. Information. For questions about eligible moving expenses, see the New Employee Moving Expenses page - <https://www.uidaho.edu/finance/controller/accounts-payable/moving-expenses>. [ed. 7-07, 11-10, 2-18]

L. Offer Letter. The following information should be inserted into the offer letter: [add. 11-10]

Reimbursement of allowable moving expenses has been approved up to a maximum of \$_____.

Allowable moving expenses include transportation of household goods, relocation of your family, transportation of two personal vehicles, and a house-hunting trip. Purchasing Services (purchasing@uidaho.edu, 208-885-6116) will assist with questions related to your relocation. [2-18]

Household moves are further governed by all provisions of the Idaho State Board of Examiners policy, available at the State Controller website.

The Tax Cuts and Jobs Act of 2017 repealed the exclusion from gross income for qualified moving expense reimbursements beginning in 2018. Therefore, all expenses reimbursed to or paid on behalf of employees for moving expenses will be treated as taxable income to the employee. [add. 2-18]

Sample offer letters can be obtained from the following UI offices:

- Human Resources (for staff positions)
- Office of the Provost and EVP (for faculty appointments) [add. 2-18]

M. Exceptions. Unique circumstances that may require an exception to this policy must have prior written approval from the Division of Finance and Administration. Please contact Purchasing Services. [add. 2-18]

University of Idaho

MOVING REIMBURSEMENT POLICY SUMMARY FOR NEW HIRES

The UI Moving Reimbursement Policy summarized herein is the basis for reimbursing eligible moving expenses for employees. You may review the policy in its entirety at APM 75.38.

The University is required to follow the Idaho State Board of Education governing policies and procedures, which requires the institution to establish a policy and procedures for employee moving expenses consistent with policies approved by the State Board of Examiners.

In accordance with State policy, if more than one member of a household is employed by the University, moving reimbursement shall be allowed for one employee only and the amount shall be based on the employee with the greater base salary.

Eligible expenses:

- One pre-move house-hunting trip for up to two people (transportation, lodging and in-state per diem for up to 5 days)
- Transportation of household goods
- Personal property insurance, up to \$100, in addition to that provided by the mover
- Storage of household goods for a period of no longer than 30 consecutive days
- Cost of lodging and per diem at the in-state rate for a maximum of 4 people (employee and up to 3 dependents) during a reasonable transit period for a move, but not to exceed 10 calendar days
- Transportation of up to two personal vehicles by commercial moving company, or mileage at the current state mileage rate for up to two personal vehicles

Note: Certain expenses are specifically excluded, such as those associated with relocating pets, boats, campers, other recreational vehicles, etc. For a complete list of unallowable items, please refer to APM 75.38, which can be found at <https://www.uidaho.edu/apm/75/38>. A link to this and other information can be found at <https://www.uidaho.edu/finance/controller/accounts-payable/moving-expenses>

Selecting a Moving Company – The method of the move and the selection of the moving company are the responsibility of the employee. To obtain the names and phone numbers of national moving companies with local (Idaho) affiliates, contact UI Contracts and Purchasing Services.

University staff in Contracts and Purchasing Services are available to provide assistance and answer questions concerning the moving expense policy. Please contact purchasing@uidaho.edu or 208-885-6116.

Keep all receipts related to your move. Once your move is complete, submit a completed Moving Expense Reimbursement Form located at <https://www.uidaho.edu/finance/controller/accounts-payable/moving-expenses> along with required receipts to your department contact for processing. Under the Tax Cuts and Jobs Act of 2017, all expenses paid to or on behalf of an employee for moving expenses are treated as taxable income to the employee. Therefore, your reimbursement will be included as supplemental income in your payroll check/direct deposit, net of applicable federal and state taxes and other required deductions.

University of Idaho

EMPLOYEE MOVING EXPENSE REIMBURSEMENT

New Employee Information

Name		Department	
Vandal Number		Moving Locations	
Effective Date of Hire		Origination:	
Email Address		Destination:	
Phone or Cell Number		Travel Dates:	

Moving Expense

Transportation and Storage of Household goods * receipts required to document expense

Truck or moving van rental		Fuel for moving truck	
Commercial moving costs		Personal property insurance	
Car transport by carrier (2 max)		Storage of household goods for a period no longer than 30 days	
		Total of Transportation of Goods	

Travel Expenses Directly Related to the Move

How many family members participated in the move? _____

Pre-move house-hunting expenses		Airfare	
Lodging		Car Rental	
Per diem @ In-State rate for up to 4 individuals (no receipts required)		Other: Train, Bus etc.	
Mileage @ current State rate		Total of Travel Related Expense	
		TOTAL REIMBURSEMENT	

Agreement

1. If an employee who receives moving expense reimbursement fails to fulfill his or her contract or appointment obligation and voluntarily resigns within one (1) year of the beginning date of employment, he or she will be required to repay to UI 100% of the moving expense reimbursement received. Individuals who received moving expense reimbursement exceeding \$5,000 and who voluntarily resign more than one year and less than two years from the beginning date of employment will be required to repay the amount of reimbursement exceeding \$5,000. Individuals who received moving expense reimbursement exceeding \$10,000 and who voluntarily resign more than two years and less than three years from the beginning date of employment will be required to repay the amount of reimbursement exceeding \$10,000. The amount is due in full at termination, and may be withheld from the employee's final paycheck.
2. Reimbursements for qualified moving expenses are fully taxable to the employee. As such, all related withholdings shall be applied to the total reimbursable amount pursuant to federal and state laws, such as income tax, social security tax, and retirement contributions.
3. Idaho State Board of Examiners policy limits the reimbursement of household moving expense to one employee per household.
4. Submit this completed form along with required receipts to your department finance personnel for processing. Once your claim is reviewed and accepted by Accounts Payable, your reimbursement will be added to your paycheck.

Signature

I have read and understand the information above and in the Moving Reimbursement Policy Summary provided separately. I am providing an accurate accounting of my expenses and understand the tax consequences of this reimbursement. **I also authorize withholding from pay in the future for any amounts due to the University upon my voluntary resignation as outlined in paragraph 1 above.**

Signature	Date
-----------	------

Employee Moving Reimbursement Process

