

# Reimbursement of Moving Expenses Policy

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<b>Farmingdale State College</b>	<b>Approved By:</b> Cabinet
	<b>Effective Date:</b> July 8, 2013
	<b>Category:</b> Human Resources
	<b>Contact:</b> Director of Human Resources 631-420-2107

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## SUMMARY

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College funds may be used to reimburse certain expenses incurred by new appointees when transporting themselves, their families, and household goods and personal effects to their new place of residence. This policy applies to State appointments.

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## POLICY

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### POLICY STATEMENT

When an employing unit's administration believes it is necessary to attract specific personnel, reimbursement of moving and related expenses up to the amount of \$3,000 may be authorized by the area Vice President.

Reimbursement of moving and related expenses shall not be made to an eligible employee unless the employee agrees in writing to return the monies received for such expenses in the event the employee resigns or voluntarily separates from employment within one year of the initial appointment.

### IRS Implications

IRS *Publication 521 Moving Expenses* explains the deduction of certain expenses of moving to a new home because of a change in job location or starting a new job. Refer to *Publication 521* for complete information regarding the proper tax treatment of moving and related expense.

### BACKGROUND

Reimbursement of moving and related expenses is not mandatory. It is a procedure established to assist in the recruitment of qualified candidates, and it is not expected that every appointee would be authorized payment of such expenses.

### APPLICABILITY

This policy applies to State appointments.

### DEFINITIONS

#### **Household goods and personal effects**

Household goods are all reasonable items of furniture, furnishing, clothing, appliances, tools, and equipment, including necessary expenditures for handling such items as pianos,

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refrigerators, and deep freezers. For the purposes of moving expenses, the term personal effects includes, but is not limited to, moveable personal property that the employee owns and frequently uses.

### ELIGIBILITY CRITERIA

Must meet the distance test as outlined in IRS *Publication 521 Moving Expenses*

Full time appointment required

Professional/faculty appointment required

Faculty appointment must be in academic rank

Note: Qualified academic rank appointments **will not** be eligible for reimbursement under this policy

Expense	Qualifies for Reimbursement
Basic cost of moving household goods and personal effects up to 12,000 pounds, including pianos, refrigerators, and deep freezers	Yes - Must use a carrier authorized by the US Department of Transportation or trailers/trucks rented from commercial establishments. <a href="http://www.saftersys.org/CompanySnapshot.aspx">http://www.saftersys.org/CompanySnapshot.aspx</a> If neither commercial mover nor rental truck is used, documented moving expenses up to \$200 are reimbursable
Additional insurance above the lowest valuation rate charged	Yes
Packing/unpacking household goods and personal effects	Yes
Short duration (30 days) in-transit storage	Yes
Mileage incurred to drive one personally-owned vehicle from the old to the new location	Yes - Mileage is reimbursed at the rate paid by NYS for the use of personally-owned automobiles for official business
Meals* and lodging	No
Second automobiles and other motor vehicles, boats, and trailers (other than those used as the appointee's residence)*	No
Expenses related to buying or selling a house*	No
Expenses for renting temporary living quarters*	No
Building materials, animals raised for profit, farming equipment, livestock	No
Reimbursement request submission timeframe*	Within one year of the effective date of appointment

\*Pursuant to current IRS provisions, reimbursement of these expenses represents taxable

income to the employee and will be reported on the employee's W-2 subject to appropriate payroll tax withholding.

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### PROCEDURE

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1. The candidate for employment must sign the offer letter for employment.
2. The Area Vice President must provide the Department of Human Resources with authorization to pay relocation expenses.
3. This authorization must indicate the maximum amount of money payable to the individual.
4. The reimbursement will be based on costs from a reasonable distance and budget availability.
5. The candidate must complete the Request for reimbursement of Moving Expenses (Form AC-1099).
6. The candidate must sign the repayment agreement on the form.
7. A receipted original or carbon copy of the Bill of Lading or Freight Bill must be attached. Additionally, if a certified carrier is not used, copies of three competitive bids must be included.
8. A Standard Voucher (Form AC-92) must be attached providing a summary of the details of allowable expenditures.
9. All completed forms should be submitted to the Director of Human Resources or designee for processing.

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### RELATED INFORMATION AND FORMS

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#### Request for reimbursement of Moving Expense (Form AC-1099)

<http://www.osc.state.ny.us/agencies/forms/ac1099.pdf>

#### Standard Voucher (Form AC-92)

<http://www.osc.state.ny.us/agencies/ac92standvou.pdf>

#### New York State Finance Law 204

[http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=\\$\\$STF204\\$\\$@TXSTF0204+&LIST=LAWS+&BROWSER=EXPLORER+&TOKEN=31211802+&TARGET=VIEW](http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=$$STF204$$@TXSTF0204+&LIST=LAWS+&BROWSER=EXPLORER+&TOKEN=31211802+&TARGET=VIEW)

#### IRS Publication 521 Moving Expenses

<http://www.irs.gov/pub/irs-pdf/p521.pdf>

#### State University of New York Policy – Payment of Moving Expenses

[http://www.suny.edu/sunypp/documents.cfm?doc\\_id=548](http://www.suny.edu/sunypp/documents.cfm?doc_id=548)