Employee One-Time Payment System (EOPS)

Financial Services and Tax (FST) approves NTP (nontaxable tuition payments), OTB (other taxable benefits), NMV (nontaxable moving expenses), and MOV (taxable moving expenses) before payment is made to the employee.

**Nontaxable Tuition Payment (NTP) - OP 70.29 (TTU)*

Benefit is only available for eligible employees whose primary worksite is located outside of Lubbock County and are enrolled at an institution other than TTU.

**Other Taxable Benefit (OTB) - OP 72.13 (TTU)

- Expenses with a TTU business purpose that are older than 60 days **
  - Conference registration fees
  - Exam fee reimbursements
  - Out of pocket office or classroom expenses
- COBRA payment (offered by hiring department)
- Bonus payment (in employment contract and proper approval received)

**Nontaxable Move (NMV) - OP 72.10 (TTU)*

Anything necessary to move from Home A to Home B for employee AND all members of the household. This does not have to take place at the same time, but each household member is allowed one NMV move. Original receipts are required and must be submitted within 60 days of transaction.

- Moving companies (typically paid directly to vendor)
- Flight to Town B
- Gas OR 23.5 cents per mile (2014 rate)
- One night lodging in Town A
- One night lodging in Town B
- Lodging between Town A and Town B
- Moving supplies (boxes, tape, etc.)
- Tolls

**Other Taxable Benefit (OTB) - OP 72.13 (TTU)

Moving expenses not included on the NMV list. Original receipts are required.

- Food during the trip
- Mileage in excess of 23.5 cents (2014 rate)
- Lodging in Town A for any nights beyond the one NMV night allowed
- Lodging in Town B for nights beyond the one NMV night allowed
- Trips back to Town A for a second load of household items
- Trips between Town A and Town B to bring separate loads of goods

**Taxable Move (MOV) - OP 72.10 (TTU)

** Payment should be made directly to the vendor. Reimbursement is allowed on an exception basis and only once OPs and proper approvals are received.

* These expenses are only nontaxable IF the employee turns in receipts within 60 days of the service being rendered. PLEASE ALERT YOUR EMPLOYEES OF THE IMPORTANCE OF TURNING THE RECEIPTS IN WITHIN 60 DAYS.

This list is not all-inclusive. Please contact FST at 742-2970 or at tax.forms@ttu.edu with any questions.