

Employee One-Time Payment System (EOPS)

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

Nontaxable Tuition Payment (NTP)

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/TTUHSC. Please note: these expenses are only nontaxable if the employee turns in receipts within 60 days of the end of the term. PLEASE ALERT YOUR EMPLOYEES OF THE IMPORTANCE OF TURNING THE RECEIPTS IN WITHIN 60 DAYS. Employees at TTUHSC El Paso please review the appropriate Operating Policy for additional information regarding NTP EOPS.

Other Taxable Benefit (OTB)

- 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)

*(**If at all possible business purpose payments should be made directly to the vendor. However, reimbursement is allowed on an exception basis, subject to Ops and proper approvals.)*

Moving and Relocation Expenses (MOV)

All relocation payments made on or after January 1, 2018 will be taxable and will be submitted on the MOV earn code.

- **Actual Reimbursement:** if reimbursing actual (incurred) moving expenses, please submit copies of the receipts with the MOV EOPS. Receipts need not be original; physical and/or digital copies are sufficient. Scanned copies of all applicable receipts attached to the EOPS as a PDF document is the preferred method.
- **Relocation Stipend:** For relocation stipends, receipts are not required if an offer letter indicating the amount of the relocation stipend offered is attached to the EOPS transaction. Departments do not have to wait until the move has occurred to submit the EOPS payment

*****Nontaxable Move (NMV) is no longer available as of 1-1-18**

******Recent passage of the Tax Cuts and Jobs Act removes the individual moving expense deduction effective January 1, 2018. This change will prohibit an employer's ability to pay and/or reimburse an employee's moving expense as a nontaxable payment. As such all relocation payments made on or after January 1, 2018 will be taxable and must be submitted on the MOV earn code.***

This list is not all-inclusive. Please contact PTS at 742-3211 or at tax.forms@ttu.edu with any questions.