EMPLOYEE MOVING/RELOCATION PAYMENTS

1. **REIMBURSEMENT OF ACTUAL EXPENSES**
   - Employee submits actual receipts for costs incurred to the Dept.
   - Dept. submits MOV EOPS with pdf attachment of receipts.
   - Payroll & Tax Services approves the MOV EOPS. The employee receives the reimbursement subject to appropriate tax withholding on the next applicable payroll cycle.

2. **RELOCATION STIPEND**
   - Dept. submits MOV EOPS with offer letter stating the amount of the relocation stipend. Dept. does not have to submit expense receipts and does not have to wait until after the move has occurred to submit the EOPS.

3. **CONTRACTED PAYMENT WITH THIRD PARTY MOVING VENDOR**
   - Contract with vendor and pay through TechBuy.
   - Payroll & Tax Services will apply an MSC to charge the appropriate tax withholding for the taxable benefit received by the employee on the month following when the payment has been made to the contracting vendor. The tax will be deducted from the employee’s next applicable payroll cycle.

*** Nontaxable Move (NMV) - OP 72.10 (TTU) is no longer available. 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 beginning January 1, 2018 will be taxable and will be submitted on the MOV earn code. ***