OVPCFO Policy I-310

“Moving Expenses”

(www.indiana.edu/~vpcfopolicies/accounting/i-310.html)
Rationale

Provide a means of paying for, or reimbursing, moving expenses incurred by new employees that are full-time staff or faculty members.
Policy

Certain expenses incurred in moving the household goods and personal effects for a new, full-time faculty or staff member...
Policy (cont’d)

who has accepted a position with IU may be paid directly to the vendors by the university, or reimbursed to the individual, on a non-taxable basis.
Policy (cont’d)

Types of moving and related travel expenses which are eligible for payment or reimbursement will be ...
Policy (cont’d)
determined in accordance with IRS guidelines, unless specifically modified by the university elsewhere in this policy statement.
Procedures

Department requesting authorization of a moving expense reimbursement must complete a Moving Expense Authorization Form.
A purchase requisition form for expenses incurred for transportation of household goods/personal effects must be prepared and submitted for payment.
Procedures (cont’d)

Disbursement voucher must be submitted for expenses incurred in traveling from the former residence to the new residence.
Procedures (cont’d)

Note: House hunting expenses can no longer be paid for as a non-taxable reimbursement.

All forms will be reviewed and monitored for compliance with university policy by FMS before forwarding to Purchasing and/or Travel Management Services.
Procedures (cont’d)

Moving expenses may be allowable on contracts and grants, provided the source of salary funds and moving expenses are consistent within the $10,000 limit.
Procedures (cont’d)

Amount of moving expenses that are paid or reimbursed by IU will be reported on individual’s W-2 form for the year(s) payment/reimbursement occurred.
Procedures (cont’d)

Note: Use of a non-university funding source will not affect the underlying character of expenses as either eligible...
Procedures (cont’d)

...moving/travel expenses (non-taxable) or ineligible expenses (taxable employee compensation).
Questions?