



DIVISION OF ACADEMIC AFFAIRS

OFFICE OF THE EXECUTIVE VICE PRESIDENT & PROVOST

Moving Expenses Quick Reference Guide

E&G Source of Funding

The payment of moving expenses, if approved, includes the cost of packing and shipping the household goods of a single residence. Payments of moving expenses may include moving of household goods by common carrier, a state owned vehicle, or a rental truck or trailer. Payment for shipment of household goods shall be limited to the maximum gross weight of 15,000 pounds. E&G sources cannot be used for the cost of unpacking, cleaning of any residence in connection with a move, individual travel and/or per diem, or house hunting trips.

Please do not make arrangements to move household goods until you have an authorized UWF Request for Approval to Pay Moving Expenses. This form and detailed procedures can be obtained in the Purchasing Office.

Foundation

If the source of funding is the hiring department's Foundation account, the hiring department should submit an invoice from the common carrier with a check request for payment to be made directly to the common carrier.

The Foundation can make payments to reimburse new hires for the actual cost of travel. Both the payment to the common carrier and travel costs are "qualified moving expenses" and will not be reported as wages or compensation on Form W-2. The Foundation can reimburse new hires for pre-move house hunting trips and other types of nonqualifying expenses. Any reimbursements for nonqualifying moving expenses must be reported as wages on Form W-2 and all employment taxes apply. The Foundation will provide the Payroll Office with the documentation required for submission to the Bureau of State Payrolls for inclusion in the employee's W-2. Qualified and non-qualified moving expenses along with the appropriate IRS reporting requirements are summarized below:

Also refer to IRS Code Section 127.

Qualified Moving Expenses

- (1) Reasonable expenses of moving household goods and personal effects from the former residence to the new residence. The cost of packing, crating, and shipping furniture and other household items and personal effects of the employee and other members of the household qualify. In addition, the expense of storing and insuring items within the 30-day period after moving out of the former home and before delivery to the new residence is allowed.
- (2) Expenses for travel (including lodging) from the former residence to the new residence. Includes travel expenses for all members of the household. Lodging expenses for the day the employee arrives in the new area also qualifies.
- (3) If travel is by car, actual expenses (such as gas and oil, but not repairs, maintenance, depreciation or insurance) are allowed. Alternatively, expenses may be computed at 10 cents per mile driven plus tolls and parking fees.

Nonqualified Moving Expenses

- (1) Pre-move househunting trips.
- (2) Temporary living expenses in the general area of the new workplace.
- (3) Meals connected with the relocation.
- (4) Mileage in excess of the \$.10 per mile. *(Please note that this amount is less than the amount allowed under Section 112.061, F.S.)*

Reporting Requirements

- (1) Qualified moving expenses paid to a third party on behalf of the employee (e.g., to a moving company) and services that an employer furnishes in kind to an employee will not be reported on Form W-2.
- (2) Qualified moving expense reimbursements paid directly to an employee will be reported in Box 13 of the W-2 and identified with Code P. These amounts are not taxable income and will not appear in Box 1 of Form W-2.
- (3) Other moving expenses (nonqualified moving expenses), including payments made directly to a third party and payments made directly to the employee, will continue to be included in wages (Form W-2, Box 1) and are subject to withholding and social security and medicare taxes.