



NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY

Moving Expense Allowance Procedure

Procedure for Requesting a Moving Allowance

Note: Effective January 1, 2018, moving expense reimbursements are fully taxable in accordance with federal tax law.

1. To request a moving allowance for a new employee, complete the Moving Expense Allowance Form and attach the Employee Offer Letter.
2. Once approved, the appropriate budget approving authority (Budget Office, Foundation, or Contracts & Grants) will route the form directly to Payroll to process on the next available payroll cycle
3. The moving allowance can be paid on the employee's first paycheck provided that:
 - a. All Division of Human Resources hiring process steps are completed so that the employee and their job is established in Banner, and
 - b. the allowance form has been submitted to Payroll prior to the payroll submittal deadline (the 10th of the month).
 - c. For 9-month faculty, **if** the above are complete, a moving allowance may be processed in the faculty member's first payroll distribution after employment (typically end of August).
4. The existence of an employee Banner ID number does not necessarily mean the employee's job is established in Banner.
5. Allow the appropriate time for required approvals.
6. Avoid paying for any moving-related expenses outside of the Moving Expense Allowance Form, as doing so creates unfavorable tax consequences to the employee.
7. If moving expenses are found to have been paid for an employee's benefit via p-card or AggieMart (or otherwise outside of the Moving Expense Allowance Form), the expense must be added to the employee's wages after-the-fact. The employee will be

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responsible for related federal and state income and FICA tax withholdings, which will be deducted from the employee's regular pay.

Discontinuation of Employment

Employees that leave the University prior to 90 days of employment or relocation must reimburse the University 100% of any allowance/reimbursement received (gross, not net of taxes). It will be the responsibility of the hiring department to recover the funds.

- 1) If the resigning employee is still employed (in pay status), the funds can be recovered in that employee's final paycheck, but the Payroll Department must be notified immediately, before the payroll cutoff deadline.
- 2) If the employee has left the University, the hiring department must require a payment made payable to N.C. A&T State University. The department will deposit the check with the University Cashier into their fund, and send copies of their transmittal, deposit receipt, and explanation to the Payroll Department as soon as possible.

Attachment Below: Authorization to Pay Moving Expense Allowance

**NORTH CAROLINA A&T STATE UNIVERSITY
EMPLOYEE TAXABLE MOVING EXPENSE ALLOWANCE**

AUTHORIZATION TO PAY

Moving expense allowances and reimbursements are fully taxable in accordance with federal tax law. This form is to be used to provide a taxable moving expense allowance for pay to an employee. Upon receipt of the completed form, the Payroll Office will process the required transaction in the next available payroll. The information will be shown in the employee's deposit note in the month processed through payroll and on Form W-2 at year-end. **All form fields must be completed for payroll processing, including an attached New Hire Appointment Letter.**

Date: _____

Employee Name: _____ Banner ID: _____

Street Address: _____ City: _____

State: _____ Zip: _____ Phone: (_____) _____

Department Name: _____

Department Contact: _____ Contact Number: _____

TOTAL EMPLOYEE TAXABLE MOVING EXPENSE ALLOWANCE \$ _____

Fund: _____ Org: _____ Acct: 61530 Program: _____

Authorization Approvals

Required Approvals	Print Name	Signature	Date
Supervisor:			
Department Head:			
Vice Chancellor/Chancellor:			
Budget Approval: (Budget Office, Foundation, Contracts & Grants)			

Payroll Office Use Only

Pay Cycle Processed: Year _____ / MN _____ BW _____

Payroll Staff Initials: _____