



POLICY & PROCEDURE DOCUMENT

NUMBER: 3.1202

DIVISION: Finance & Administration

TITLE: Moving Expense Reimbursement Policy

DATE: July 1, 2003

REVISED: January 1, 2012

Authorized by: K. Ann Mead, VP for Finance and Administration

Issued by: Office of the Chief Financial Officer

I. Purpose and Scope

In order to attract the most qualified individuals for key positions, Western Kentucky University may occasionally reimburse new employees for moving expenses. The department requesting such reimbursement must explain the reasons for paying moving expenses and indicate the requested amount on the Moving Expense Reimbursement Agreement [form](#). The form must be approved by the appropriate Dept. Head/Dean and Administrative Council member, accepted by the employee, and included with the completed payment document.

II. Policy

1. Moving expenses allowable for reimbursement
 - a. Transportation of household goods and personal effects from current residence
 - b. Packing/unpacking
 - c. Loading/unloading
 - d. Incidental moving supplies
 - e. Insurance
 - f. Rental truck (including gasoline) and/or trailer.
 - g. Mileage or gas with an original receipt for a single personal vehicle (at the prevailing federal standard mileage rate for moving expenses)
2. Moving expenses not allowable for reimbursement

- a. Relocation expenses for moves of less than (50) fifty miles. The new principal workplace must be at least 50 miles farther from the employee's old home than the employee's old workplace was
 - b. Relocation expenses not incurred within one year of the date the employee began work
 - c. Meals en route to the new job location
 - d. Temporary local storage of furniture and personal items
 - e. Temporary local living expenses
 - f. Any other expenses not specifically allowed in this policy including gratuities
3. Reimbursement of relocation expenses is limited to the actual costs of allowable expenses supported by original receipts up to a maximum of \$10,000. The appropriate Vice President may establish a lower reimbursement amount, either as a policy or on a case-by-case basis.
 4. Categories of Employees Covered.
 - a. Regular full-time faculty positions
 - b. Regular full-time professional/administrative positions
 5. Approval Authority (Moving Expense Reimbursement Agreement)
 - a. The appropriate dean must approve moving expense reimbursement agreements for faculty.
 - b. The appropriate administrative council member must approve all moving expense reimbursement agreements prior to payment.
 - c. The President must approve reimbursement of moving expenses for all direct reports to the President.
 - d. The new employee must acknowledge understanding of and must accept the terms of the moving expense reimbursement policy.
 6. House Hunting Expenses
 - a. Expenses incurred for the purpose of locating housing may be reimbursed in addition to the \$10,000 limitation.
 - b. Reimbursement is limited to expenses incurred for one visit, not to exceed three days, for actual costs of transportation, meals and lodging for the employee and spouse. (Expenses for other persons, including children, are not reimbursable).
 7. Source of Funds

Moving expenses may be charged to any operating account of the University, WKU Foundation, or WKU Research Foundation subject to internal or external restrictions that may apply. Note: Foundation requirements may be different.

III. Procedures

1. Reimbursement Process
 - a. To be reimbursed for moving expenses the new employee is required to receive three bids and to submit the bids to the hiring department. The hiring

department will then select the best bid, considering the circumstances and the preferences of the new employee.

- b. Reimbursement of moving expenses will be made directly to the employee utilizing a Payment Authorization. Documentation attached to the Payment Authorization must include original receipts and the original approved Moving Expense Reimbursement Agreement. The reimbursement is reported to the Payroll Department and, when required by federal regulations, the reimbursement will be subject to applicable tax withholdings and included on the employee's W-2 for the calendar year in which the payment was made.
- c. When a moving company is used, direct payment to the company is recommended. To make direct payment, a requisition should be processed through purchasing. Once an invoice has been received, payment will be made to the vendor. Direct payments of qualified expenses can eliminate W-2 reporting of moving expenses for the new employee.
- d. Reimbursement of house hunting expenses will be made by using a Payment Authorization. These reimbursements are subject to payroll withholding and must be reported through the payroll process. Original receipts and a copy of the approved reimbursement agreement must be attached to the Payment Authorization.
- e. Payment authorizations and backup documentation should be sent to the Office of the Chief Financial Officer, Travel Office at Wetherby Administration Building, Room G21. If you have any questions please call 745-5327.

IV. Related Policies

V. Reason for Revision

January 1, 2012 – integrated with Academic Affairs Policy 1.2061. Latter policy deleted.

Moving Expense Reimbursement Agreement Western Kentucky University

Department:	
Index Charged:	

Maximum Amount Authorized:	
----------------------------	--

Reimbursement of moving expenses is limited to the actual costs of allowable expenses supported by original receipts, up to an overall maximum of \$10,000. The appropriate Vice President may establish a lower reimbursement amount, either as a policy or on a case-by-case basis.

Note: Please be sure department and new employee each have a copy of the Moving Expense Reimbursement policy #3.1202.

Employee Name:

Address moved from:

Address moved to:

Justification for payment:

Approved by: _____
Department Head (and Dean, if appropriate) _____
Date

Approved by: _____
Administrative Council Member _____
Date

Accepted by employee: _____
Signature _____
Date

