

Payment of Moving Expenses

GENERAL INFORMATION

The procedures below are to be followed for all payments of moving expenses from University funds (E&G, Sponsored Programs, and Agency Special). When the source of funds is from sponsored program grants and contracts, reference should be made to the specific language of the grant or contract as to the payment of moving expenses.

All moving expenses incurred on or after January 1, 2018, whether reimbursed directly to an employee or paid to a vendor on behalf of an individual, are includable in the employee's gross income and will be reported on the employee's W-2 and be subject to federal and state income tax and FICA withholding. Employees should consult with their own tax advisor for additional information and advice.

DEPARTMENTAL RESPONSIBILITY

A. To request payments directly to third party vendors (such as moving companies), the "Moving Expense Vendor Payment Request (MEF)" form should be completed in Crimson Corner. **If nearing the end of the calendar year, contact Financial Services for the year-end deadline.** The department should also notify the employee of all such payments made directly by the University.

After processing by Financial Services, information from this form will be forwarded to Payroll and Employee Services to report amounts paid directly to third parties.

B. For payments made directly to employees, departments should ensure that payments are made in accordance with the terms of the new employee's offer of employment. Departments may elect to pay a pre-determined flat amount for moving expenses, or reimburse the employee for expenses actually incurred. In the case of reimbursements, departments are responsible for maintaining appropriate supporting documentation.

- **If employees are already appointed in the HCM PeopleSoft system,** departments may request payment of moving expenses on-line using the ePAF additional pay form in HCM PeopleSoft. **If nearing the end of the calendar year, contact Payroll & Employee Services for the year-end deadline.**

- **If employees are not yet set up in the payroll system,** the "University of Oklahoma - Employee Moving Expense Payment" form should be completed and submitted to Financial Services for processing. **If nearing the end of the calendar year, contact Financial Services for the year-end deadline.** After processing by Financial Services, information from this form will be forwarded to Payroll and Employee Services to report amounts paid to employees for moving expenses.