

MOVING EXPENSE REIMBURSEMENT

NEW BUSINESS PURPOSE:

Business Purpose of “Non-Travel” should be selected for reimbursement of moving expenses.

University of Missouri System
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Create Expense Report

CTRAVELER CTRAVELER ?

*Business Purpose: Non-Travel

*Report Description: Business Errands, Certification Award, Competitions (acad/non-athl), Consulting, Development Relations, Field Research, Field Trips, ICA Charter Transportation, ICA NCAA, ICA Other Expenses, ICA Other Team Travel, ICA Recruiting, Lectures/Presentations (given), Meeting, Miscellaneous, News Reporting, Patient Transportation, Patient Transportation

Default Location: [] Attachments

Expenses ?

Expand All | Collapse All

*Date: []

Description: [] *Payment Type: []

Expand All | Collapse All

NEW/UPDATE TO EXPENSE TYPES:

- Expense Type of “Moving Expenses” should be selected for reimbursement of moving expenses and only one expense line entered reflecting the date you are creating the expense report should be entered on the ER for the total amount of reimbursement as reflected on form UM-17.

Create Expense Report

CTRAVELER CTRAVELER ?

*Business Purpose

*Report Description

Reference

Expenses ?

Expand All | Collapse All

*Date: []

*Billing Type: []

Business Comm - Internet
Business Comm - Phone
Business Svc - Copies
Business Svc - Fax
Business Svc - Postage
Exp Adj - External Agency
Exp Adj - Travel Allowance
Hotel
Hotel - Other Charges
Hotel - Room Rate
Hotel - Room Tax
Meal - Business
Meal - Extended Work Day
Meal - Per Diem
Membership/Dues/Prof Cert
Miscellaneous
REG - Conference/Seminar
Supplies
Moving Expenses

MOVING EXPENSE REIMBURSEMENT

- Prepare and attach an Employee Moving Expense Reimbursement Request and Summary Form (UM-17) and electronically attach it to the Travel and Expenses (“T&E”) expense report (NOTE: The Employee Moving Expense Reimbursement form should be signed by the employee and authorized by a signature of the President, Vice President, Chancellor, Hospital Chief Executive Officer, or a designee.)
- Attach a copy of the executed position offer letter or a statement officially authorizing the payment of moving expenses.
- Attach all proofs of payment (i.e. receipts) (see page 2 of [Desk Reference Guide](#) for instructions on attaching receipts).
- When someone submits Moving Expenses through the T&E module, the ER (Expense Report) will route to both the Approver and to the campus Accounting Office for review and approval.
- When an ER is approved with Moving Expenses, an Additional Pay Form (APF) will be generated out of T&E and routed via email to the same distribution list that the Taxable Reimbursements are being generated (UM Controller Travel & Expense Taxable Payment Notification). The Earn Code on the form will be MVW so it will report appropriately as non-taxable income on the on the employee’s W-2, but paid out of T&E. The payment out of T&E will not be placed on hold.

POLICY AND UNALLOWABLE EXPENSE TYPES:

- Please refer to [BPM 214](#) regarding University policy on moving expenses.
- In accordance with IRS Publication 521, the following are listed as non-deductible moving expenses and should not be reimbursed to an employee through the T&E module:
 - Any part of the purchase price of your new home.
 - Car tags.
 - Driver's license.
 - Expenses of buying or selling a home (including closing costs, mortgage fees, and points).
 - Expenses of entering into or breaking a lease.
 - Home improvements to help sell your home.
 - Loss on the sale of your home.
 - Losses from disposing of memberships in clubs.
 - Mortgage penalties.
 - Pre-move house hunting expenses.
 - Real estate taxes.
 - Refitting of carpet and draperies.
 - Return trips to your former residence.
 - Security deposits (including any given up due to the move).
 - Storage charges except those incurred in transit and for foreign moves.
- If these expenses are ultimately paid, they are to be treated as paid under a non-accountable plan and are to be paid through Payroll as additional pay and reported as *taxable income on the employee’s W-2*
- If the reimbursement for moving expenses is submitted past 60 days and no exception is granted, the reimbursement will follow the current process for any reimbursement submitted past 60 days. It will show on the APF with an Earn Code of TVW and shown as *taxable income on the W-2*. The payment out of T&E will be placed on hold and payment minus taxes paid through Payroll.