Information

Moving Expenses

Effective

May 1, 1992

Number

PER-1.13

Applicability

This policy applies to University Administrators, Faculty, and Staff.

Administrative Authority

Vice President for Human Resources

Responsible Unit

Human Resources

Miller Information Technology Center Rm 02C

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Louisville, KY 40292

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History

Revision Date(s): May 5, 2017 (effective November 30, 2017); May 7, 2018; December 14, 2021 (minor edits); August 24, 2022 (minor edit); March 2, 2023; May

22, 2023; March 27, 2026 (minor revision)

Reviewed Date(s): March 8, 2016; May 5, 2017; May 7, 2018

Categories

Reason for Policy:

To establish employee eligibility for moving expense reimbursement and to assure maximum cost savings.

Statement:

An employee must meet the following criteria to be eligible to have moving expenses paid by the university:

(1) Be employed to fill a regular, full-time position within the university;

(2) Be faculty, administrator, or professional and administrative staff; and

(3) Use the approved moving company that has a master contract with the university.

Related Information:

Effective January 1, 2018, the Internal Revenue Service (IRS) treats moving expenses as taxable fringe benefits. All moving expenses, whether provided in-kind or reimbursed directly to the employee, are subject to federal, state, and local income tax withholding, social security, and Medicare taxes and will be reported in boxes 1, 3, and 5 of the employee's Form W-2.

Definitions:

http://louisville.edu/hr/policies/definitions

Procedures:

Follow the university's Moving Expense Procedures and reference this moving policy in all letters of offer or agreements with the new employee if any expenses are to be paid by the university.

Responsibilities:

The unit head is responsible for deciding whether to pay the cost of moving as part of a recruitment package and arranging funding prior to making any commitments to prospective employees. Funding for the reimbursement of moving expenses must be provided from the unit's operating budget.

Forms/Online Processes:

Authorization for Move Form (Employee and Office/Lab Move)