

Texas Woman's University University Regulation and Procedure

Regulation and Procedure Name: Employee Moving Expenses

**Regulation and Procedure
Number: URP: 05.270**

Policy Owner: Finance and Administration

POLICY STATEMENT

The purpose of this policy is to establish the basis for the payment of moving expenses when Texas Woman's University ("TWU") funds are to be expended for the relocation of full-time faculty or administrative/professional staff, who are newly hired by TWU or being transferred to a new university location.

APPLICABILITY

This policy is applicable to TWU Employees.

DEFINITIONS

None

REGULATION AND PROCEDURE

I. General Guidelines

All moving expense payments made to employees on or after January 1, 2018 are considered taxable and subject to federal taxes as required by the IRS and will be reported on the employee's W-2 in the year the reimbursement is paid. The moving expense payments will be paid in the form of a lump sum less applicable taxes on the first applicable pay date following Payroll's receipt of the approved moving expense payment request submitted by the employee's department.

II. Authorization

- A. Approval by the Vice President/Provost of the employing department must be granted prior to making commitments to provide a moving expense payment. Note: The relocating employee's offer letter will state the moving expense payment amount, "less applicable taxes."

B. Example: Moving Expense Payment: \$5,000, less applicable taxes

III. Arrangements

Relocating employees will make their own arrangements for the relocation of their household goods or personal effects.

IV. Eligibility Tests

A. For an employee to be considered for a moving expense payment:

1. The employee's relocation should take place within 12 months of employment/new location
2. The employee's commute to the workplace must be at least 50 miles further than the employee's former commute. If the employee had no previous commute, the new employment location must be at least 50 miles from the employee's former home
3. The employee must work full-time for at least 39 weeks during the first 12 months of employment/new location.

B. More specific guidance is provided in IRS Publication 521.

V. Members of the Armed Forces

Distance and time tests are not required to be satisfied by a member of the Armed Forces for a move due to a military order and permanent change of station.

VI. Amount of Funding:

A. Following is a table of the maximum amount of TWU's central fund that may be used for newly hired employees.

<i>Assignment</i>	<i>Maximum Amount</i>
<i>Faculty*</i>	<i>\$2000.00</i>
<i>Director (small units**)</i>	<i>\$3000.00</i>
<i>Director (large units***)</i>	<i>\$5000.00</i>

<i>Department Chair, Associate Dean, Associate Vice President, Associate Provost</i>	<i>\$7000.00</i>
<i>Provost, Vice President, Dean</i>	<i>\$9000.00</i>

*Newly hired faculty

** Small unit directors must meet two of the following criteria: (a) direct a unit of three (3) or more full time employees, (b) oversee a budget of \$400,000 or more, (c) earn a minimum base salary of \$45,000 or higher.

*** Large unit directors must meet two of the following criteria: (a) direct a unit of ten (10) or more employees, (b) oversee a budget of \$1 million or more, (c) earn a minimum base salary of \$70,000 or higher.

B. All moving expenses will be authorized through the PTF process. No additional amounts or exceptions are allowable without pre-approval by the appropriate Vice-President.

REVIEW

This policy will remain in effect and published until it is reviewed, updated, or archived. This policy is to be reviewed once every six years. Interim review may be required as a result of updates to federal and state law or regulations, Board of Regents policies, or internal processes or procedures.

REFERENCES

[IRS Publication 521 Moving Expenses](#)

FORMS AND TOOLS

None

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