

# UCR Policies and Procedures

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**Policy Title:** Removal/Moving Expenses for Academic Positions

**Policy Number:** 650-31

<b>Responsible Officer:</b>	Associate Vice Chancellor of Business and Financial Services and Controller
<b>Responsible Office:</b>	Business and Financial Services - Accounting Office
<b>Origination Date:</b>	03/01/2012
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<b>Scope:</b>	Guidance Concerning Removal/Moving Expenses Involving Academic Positions

### I. Overview

**Note:** Policies and procedures on moving expenses/relocation allowances for Staff positions are found in UCR P&P [650-32](#).

#### A. Definitions

- 1. Moving Expense:** Expenses incurred by other than a new appointee (e.g., a transferring academic employee) in moving household goods to a different campus or field station. Whenever a member of the teaching faculty who holds a continuing appointment on one campus of the University transfers permanently to another campus or whenever another appointee is requested or ordered to move from one campus to another the University will pay the moving expenses. For eligibility, see Section II.
- 2. Removal Expense:** Expenses incurred by a new appointee in moving household goods from one origin to one destination address. Removal expenses may be provided for certain new appointees. Removal expenses are not provided automatically nor do they constitute a perquisite of University employment; they are paid in accordance with the purpose and procedure described below. For eligibility, see Section II.

#### B. Authority

The Provost and Executive Vice Chancellor (P&EVC) or designee has the authority to approve removal/moving expenses for academic employees. Exceptions to Removal/Moving expenses are not provided automatically nor does it constitute a perquisite of University employment. They are paid in accordance with the purpose and procedures described below. The P&EVC or designee is authorized to approve exceptions to this policy.

#### C. Defined Reimbursements

Reimbursement may be provided for allowable expenses as defined below.

##### 1. Household Goods

The University will pay the total reasonable costs of these allowable expenses associated with moves from one origin address to one destination address in the Riverside area by a University-contracted

carrier:

- a.** Packing, unpacking, appliance hook-up, packing materials pick-up, freight (but not storage or redelivery), and insurance of household goods when properly supported by invoices and receipts
- b.** Household Goods: Articles essential to maintaining a household (e.g., appliances, furniture, artwork or other ornamental decorations, kitchen utensils, dishes, lamps, televisions, stereo equipment, hand tools, garden tools, clothing, etc.)
- c.** Freight costs for one vehicle used for basic personal transportation

Items which are **NOT** considered household goods and for which UC reimbursement of transport costs **will not** be granted include:

- a.** Pets or any other animals
- b.** Boats, planes, recreational vehicles, farm implements, tractors of any type, snowmobiles, or other vehicles which are not used for primary transportation needs
- c.** More than one vehicle used for basic personal transportation
- d.** Anything requiring special handling or incurring special handling charges

Costs **NOT** paid by the University include:

- a.** Storage fees and redelivery charges for stored goods
- b.** Extra charges for pickups or deliveries at additional addresses
- c.** Any expenses for moves to a destination outside the Riverside area
- d.** Expenses associated with moves completed by carriers not contracted by the University

## 2. Family Members

The University will reimburse the following fully documented expenses to move the appointee and his/her immediate family to the Riverside area:

- a.** If travel is by air:
  - 1)** The most economical air coach transportation for appointee and immediate family
  - 2)** Meal expenses while in route for appointee and immediate family as necessary because of layovers (in accordance with University travel regulations as issued by the Vice President--Financial and Business Management)
  - 3)** Transportation to and from the terminals
- b.** If travel is by automobile or other means other than by air:
  - 1)** An amount up to (but not exceeding) the equivalent of the most economical coach airfare (in accordance with standard airline fare policies and University travel regulations as announced by the Vice President--Financial and Business Management) will be reimbursed to cover expenses for travel by modes other than air transportation.
  - 2)** The cost of meals and lodging, parking, mileage, tolls, taxis, and ferries incurred while in transit by surface transportation may be reimbursed, subject to the 300 mile-per-day rule (must travel a minimum of 300 miles per day via the most direct route).

Such costs shall not exceed the cost of airfare, based on the lowest regular coach fare available for the location of travel from a standard commercial air carrier, plus transportation costs to and from the terminals.

- c.** The University will **NOT** reimburse costs associated with the following:

- 1) Living expenses upon arrival in the Riverside area
- 2) Living expenses while the household is being packed

### 3. Professional Items

The University will pay the total reasonable costs associated with packing, unpacking, insurance, and freight for the following:

- a. Removal/Moving of a personal library belonging to a faculty member, if such library is to be made generally available to students and faculty
- b. Removal of laboratory equipment and supplies

Items that require special handling and/or special handling charges must be preapproved by the P&EVC or designee. It is the faculty member's responsibility to obtain releases from the institution or company before moving such items.

### 4. Advance Payment

In unusual circumstances advance payments for moving expenses may be made provided that the following conditions are met:

- a. The requested advance must be approved by the Executive Vice Chancellor.
- b. The proposed advance does not exceed 75 percent of the estimated amount to be paid by the University as computed by the Accounting Officer.
- c. Compliance with procedures concerning advance payments as found in UCR P&P [900-40](#).

### D. Source of Funds/Forms

Moving and removal expenses are paid from the removal expense account (780320) of the hiring department. A Budget Establishment and Adjustment (BEA) will be prepared and processed by the Accounting Office to reimburse the department for eligible expenses. Removal expenses for persons eligible under Sections II.A. and II.B. will usually be reimbursed from central funds from General Campus-Instructional and Research (I&R) appointments (pro-rated based on percentage of I&R appointment-Function 40) and the University Librarian Series appointments (Function 60). Removal expenses for persons whose appointments are funded entirely from extramural funds must be paid from non-State funds. Expenses associated with the relocation of family members will be reimbursed directly to the appointee. Application for reimbursement for moving expenses should be made on the Moving Expense Voucher Form (R9/2008).

## II. Eligibility

Aliens (Non-U. S. Citizens) should hold a valid visa which authorizes receipt of such payment.

- A.** Appointees cited in the Academic Personnel Manual, Section 560-14 are eligible. These include academic appointees with any of the following title series and titles: professorial series, astronomer series, agronomist series, Cooperative Extension specialist (advisor) series, Cooperative Extension, Professor in Residence, supervisor of physical education series, continuing education specialist series, Field Work Supervisor, Supervisor of Teacher Education, Supervisor of Teaching, Assistant University Librarian, Associate University Librarian, and University Librarian.
- B.** Acting appointees may be allowed removal expenses if the department provides reasonable assurance of its intention to recommend the appointee for a regular academic rank within one year following the original acting appointment. Preapproval by the P&EVC is required before a reimbursement commitment is made.
- C.** Appointees to the professional research series (excluding Research Assistants) and to the title Post-Graduate Research (e.g., Physicist) may be reimbursed for removal expenses in those cases in which such payment is an allowable cost under the contract or grant. Any other titles or ranks may be eligible for removal expense

allowance subject to the written approval of the P&EVC before a removal expense reimbursement commitment is made.

**D.** Removal expenses for Teaching Assistants, Teaching Fellows, graduate students appointed as Associates or as Acting Instructors, and Graduate Student Researchers in the Agricultural Experiment Station are authorized to be paid as flat rates depending upon the point of origin of the authorized travel and without regard to actual expenses, in accordance with the schedule described in APM Section 561-18. The employees covered under this policy have to be appointed for a full academic year. The allowances will be paid upon submittal of a request through ePay to the Accounting Office. Payment of removal expense allowances under APM Section 561

for travel from points of origin within the State of California is not authorized. Removal expense allowances are authorized to be paid as flat rates according to the following schedule, except that in no case may the maximum payment of \$440 be exceeded:

Removal Expense	Approximate Air Miles from Allowance Point of Origin to Campus
\$440	2,400 air miles and over
\$355	1,800 to 2,399 air miles
\$280	1,300 to 1,799 air miles
\$225	900 to 1,299 air miles
\$160	under 900 air miles

### III. Procedures

#### A. *Securing Campus Approval*

For persons eligible under Sections II.A. or II.B. above, the household move must have the approval of the department chair and P&EVC or designee. Dean's level approval is needed for exceptions for academic research

group members (eligible under Sections II.C. and II.E.). Advance written approval from the P&EVC is needed for academic employees not eligible and not cited in Section II. If an exception to policy is involved, forward copies of documentation of appropriate Dean or P&EVC or designee approval to Purchasing.

#### B. *Notifying Appointee*

After securing the appropriate approvals for payment, the hiring department should send the new appointee a "Family and Household Move Informational Brochure for New Academic Employees" at the earliest possible date. The new appointee must also be advised that UCR has contracts with specific household carriers, and arrangements for any move of household goods are to be coordinated through the UCR Procurement Services.

They are not to enter into a contract with any carrier.

Appointees are to make their own travel arrangements for themselves and their family members.

Reimbursement of allowable costs will be made upon submission of a Moving Expense Reimbursement form with required receipts.

#### C. *Preparing Purchase Requisition*

To initiate arrangements for the moving of household goods and/or professional items, an online purchase requisition is prepared by the hiring department. The requisition must include: budget to be charged, present address, new address (if known), old and new address for lab, if applicable, anticipated moving date, appointee's social security number, departmental contact name and number and telephone numbers (home and

office) where the appointee can be reached. The electronic requisition will be accessed by Procurement Services, which has the responsibility for arranging the move with the moving company. The local representative of

the moving company will contact the academic employee. The requisition should be prepared as early as possible, but not later than 30 days prior to the anticipated date of the move. This limitation is imposed to provide

sufficient time for coordinating with the carriers, as well as allowing the carrier to make all arrangements required to perform the move as requested.

Have the appointee contact the Receiving Division at 951-827-3134 for information regarding packing, labeling and documentation on personal items that are not considered household goods. Items not considered household goods will **NOT** be covered by the University insurance and are not reimbursable.

#### **D. Reimbursement**

A moving expense reimbursement form is completed in all cases to make a final accounting of the removal expense and to initiate reimbursement of related travel costs. It should be submitted to the approving authority (see Sections I.B. and III.A.) within seven days after the move. The moving expense reimbursement form should reference the purchase requisition number and the amount.

**Claims for allowable expenses must be supported by original receipts.**

The receipt requirement states:

Receipts: Tape all receipts to a full sheet of paper and attach them to the travel voucher in the same sequence as the entry of their totals on the voucher. Identify or clearly reference attachments. Indicate the exchange rate used for each receipt when applicable. The original of the following receipts must be submitted with the Travel Voucher:

- \* all airline expenses
- \* all itemized lodging expenses for domestic travel
- \* all rental car expenses
- \* gifts provided to a host costing \$25 or more (only one gift per stay to a maximum of \$75)
- \* meals and incidental expenses and miscellaneous expenses of \$75 or more

Electronic receipts are acceptable provided that the detail contained therein is equivalent to the level of detail contained in an acceptable paper record.

Air travel is usually the preferred mode of transportation. However, a traveler may use surface transportation for personal reasons. The cost of meals and lodging, parking, mileage, tolls, taxis, and ferries incurred while in transit by surface transportation may be reimbursed, subject to the 300 mile-per-day rule (must travel a minimum of 300 miles per day via the most direct route). The sum of all costs shall not exceed the expense of airfare, based on the lowest regular coach fare available (which is usually a round trip airfare) for the location of travel from a standard commercial air carrier, plus transportation costs to and from the terminals. Attach a copy of an itinerary obtained from a travel agent, commercial air carrier or travel web site like "Travelocity" stating the cost of the airfare. You also need to attach a sheet stating the itemized costs you are claiming for reimbursement, which as stated above, should not exceed the cost of the airfare. The receipt requirements apply.

## **IV. Insurance**

### **A. In General**

The UC agreement with the moving agents insures household goods that are allowable expenses. Personal items that are not allowable expenses are not covered by the University insurance.

**Note:** Regardless of the amount of insurance secured, the appointee will be responsible for proving the value of any damaged or missing articles.

### **B. Claims for damaged or lost articles**

1. If you have a particularly expensive item, such as artwork, rare books, heirlooms, etc., it is recommended that the moving company pack those items. The mover cannot accept responsibility for concealed damage if you packed the item yourself.
2. Household goods are insured at \$3.50 - \$4.00 times the weight. The first \$50,000 of value is included in the agreement with the move carriers at no additional charge. For values in excess of \$50,000, a charge of \$.40 per \$100 of additional value is added to the invoice. Items of extreme value should be brought to the move agent's attention at the time of the estimate.
3. In the event of damaged or lost articles, it is your responsibility to file a claim against the mover/carrier.

Accurate records with dates, names, manufacturers and model numbers, value, weight, etc. are needed to support and strengthen any claim.

## V. **Income Tax Reporting**

**Note:** Income tax reporting will conform to IRS regulations. Although the University believes the following to be an accurate summary of the IRS regulations, reading of the actual IRS documents is encouraged. (See [Publication 521-Moving Expenses](#).)

### A. **Non-Taxable Expenses**

Under Internal Revenue Service (IRS) regulations, nontaxable (i.e., deductible) moving expenses reimbursed by an employer or paid to a third party on behalf of an employee, are excludable from an employee's gross income provided the move is closely related to the start of work and meets both the time and distance tests. If the requirements of *all three* of these tests are not met, any payments made for moving expenses will be taxable and must be reported as specified in Section VII.

- 1. Related to Start of Work:** The move must be made in connection with the commencement of work at a new job location and the moving expenses must be incurred within one year from the time the employee first reports to the new job.
- 2. Time Test:** During the 12-month period immediately following the move, the individual must be employed full time for at least 39 weeks.
- 3. Distance Test:** The new job location must be at least 50 miles farther from the individual's former principal residence than the former principal job location.

The following *reasonable expenses* are nontaxable:

- 1.** The cost of moving household goods and personal effects (including in-transit or foreign-move storage expenses); and
- 2.** Expenses (including lodging but **excluding** meals) incurred in traveling from the former residence to the new residence. Deductible amounts that are not reimbursed by the University may be eligible for inclusion as an above-the-line deduction (i.e., not subject to the 2% floor for miscellaneous deductions) on the employee's tax return.

### B. **Taxable Expenses**

Any reimbursement of, or payment to a third party for, taxable (i.e., nondeductible) moving expenses must be included in an individual's gross income as taxable wages. The following expenses are taxable:

- 1.** Travel expenses, meals, and lodging for pre-move house hunting trips;
- 2.** Meals and lodging while occupying temporary quarters in the area of the new job location;
- 3.** Rental automobile costs incurred while the primary automobile is being shipped to the new location;
- 4.** Meal expenses incurred while moving from the old residence to the new residence;
- 5.** Qualified residence sale, purchase, and lease expenses (including home improvements, disconnecting utilities, mortgage penalties, real estate taxes, breaking a lease, security deposits);
- 6.** Loss on the sale of a home;
- 7.** Any part of the purchase price of a new home or other costs associated with its acquisition;
- 8.** Real estate taxes;
- 9.** Expenses associated with the new location such as automobile registration, driver's license fees, refitting of carpets and draperies, connecting utilities;
- 10.** Mileage reimbursements in excess of twelve (12) cents per mile; and
- 11.** Storage charges, except those incurred in transit and for foreign moves.

### C. **Tax Reporting**

## 1. Nontaxable Amounts

- a.** Paid to employee (Reported on Form W-2, Box 13): Although amounts *paid directly to an employee* for the reimbursement of nontaxable moving expenses are excludible from the employee's gross income, such expenses must be reported on the employee's Form W-2.
- b.** Paid to third party (Not reportable on Form W-2 ): *Nontaxable expenses paid directly to a third party* (such as a moving company) on behalf of an employee or a new appointee, and services that an employer furnishes in kind to an employee, are **not** reportable on the employee's Form W-2.

## 2. Taxable Amounts (Reported on Form W-2, Box 1)

Amounts paid for taxable moving expenses, *whether or not they are paid directly to an employee*, are includible in an employee's gross income, subject to withholding of income, social security, and Medicare taxes.

## VI. Summary of Responsibilities

### A. Prior to the Move

#### 1. Hiring Department

- a.** Obtain approvals.
- b.** Review the appropriate policies and, when required, obtain the appropriate Dean's or Executive Vice Chancellor's (or designee) written approval PRIOR to making a commitment to the new appointee for a removal expense allowance.
- c.** Inform the appointee.
- d.** Send "Family and Household Move Informational Brochure for New Academic Appointees" to new appointee upon making a commitment for a removal expense allowance.
- e.** Advise the new appointee of University policy on removal expense allowance and the records he/she must have when filing a moving expense reimbursement form. Advise the appointee to make travel arrangements for self and family members in accord with policy.
- f.** Advise the appointee not to enter into a contract with carrier for moving household goods or professional items until contacted by the UCR moving agent.
- g.** Submit a requisition to Procurement Services to initiate the household goods and/or professional items move.

#### 2. Academic Personnel

Should be consulted for guidance on Academic policy and removal process .

#### 3. Dean's Office

Review appropriate policies and process exception requests. Review the carrier's move estimate and notify Purchasing of any items not covered by policy or by an approved exception request.

#### 4. Procurement Services

Obtain any additional information about the household goods/professional items move from appointee and instruct carrier as needed. Forward the estimate of moving costs supplied by the carrier to Dean's Office for review and approval.

### B. After the Move

#### 1. Hiring Department

Prepare a moving Expense Reimbursement form and forward it to the Accounting Office.

## 2. Purchasing Department

When carrier's invoice is received, process purchase order and forward with the original invoice to the Deans office. A copy of the completed purchase order and the basic invoice is sent to the appointee's department.

## 3. Dean's Office

**a.** Review carrier's invoice per policy guidelines, obtain Executive Vice Chancellor (or designee) approval signature and forward to accounting.

**b.** Review moving expense reimbursement form for adherence to policy and/or approved exceptions, obtain Executive Vice Chancellor (or designee) approval signature, and forward to Accounting.

## 4. Accounting Department

**a.** Pay the carrier's invoice(s) within seven days to meet government regulatory agency requirements. Charge the total invoice payment to the departmental account per the purchase order.

**b.** Upon receipt of the moving expense reimbursement form, charge appointee's department. Record taxable items as income to the employee, subject to federal tax withholding.

## 5. Appointee

The household carrier will invoice the University at the discounted rate which will be paid in full by the Accounting Office. Charges for storage or non-allowable costs are to be billed directly to the appointee and will not be processed through the University for payment.

## VII. Forms/Instructions

[Moving Expense Voucher Form \(R9/2008\)](#)

## VIII. Contacts

Send questions and feedback related to this policy to Service Now.

## IX. References

- \* [Business and Finance Bulletin G-13, Policy and Regulations Governing Moving and Relocation](#)
- \* [Business and Finance Bulletin G-28, Policy and Regulations Governing Travel](#)
- \* [Academic Personnel Manual, Section 550: Recruitment, Moving Expenses for Intercampus Transfer](#)
- \* [Academic Personnel Manual, Section 560: Recruitment, Removal Expenses/General](#)
- \* [Academic Personnel Manual, Section 561: Recruitment, Removal Expenses/Assistants](#)
- \* [IRS Publication 521- Moving Expenses](#)
- \* [Family and Household Move Informational Brochure](#)