

*Reimbursement of Moving Expense Policy*

Contact: Associate VP for Finance & Budget, Victoria Furlong

Effective Date: November 2, 2015

Review Date: September 1, 2019

**PURPOSE:**

To establish the relocation expenses to be reimbursed when recruiting qualified candidates.

**POLICY STATEMENT:**

This policy is established to assist in the recruitment of qualified candidates; it is not expected that every appointee will be authorized payment of relocation expenses, nor is it mandatory.

SUNY Oswego has the authority to reimburse actual and necessary moving and travel expenses to employees, pursuant to SUNY policy 8200, "Moving Expenses, Payment of".

The determination of who is to receive such reimbursement and the amounts of such reimbursement is discretionary and determined by the Vice President for Administration & Finance in consultation with the Assistant Vice President of Human Resources. No offers of reimbursement should be made prior to such consultation. The offer shall coincide with the appointment offer and be clearly noted in the appointment letter.

Payment is subject to budget availability and maximum rates are reviewed every three (3) years and revised as appropriate.

Maximum amounts to be reimbursed will be based on the chart below:

<b>Position Level</b>	<b>Up to:</b>
<b>VP or Equivalent</b>	\$3,500
<b>Deans, Assoc. Dean or VP , Asst. VP</b>	\$3,000
<b>Directors</b>	\$2,500
<b>Other*</b>	\$1,500

\*The VP for Administration & Finance, in consultation with the President, may recommend moving expense reimbursement up to \$1,500 for other high-level, high-demand professional positions. Requests will be in writing to the President or designee.

Reimbursement of the eligible expenses at a rate higher than noted in the chart requires the President's authorization.

### **ELIGIBILITY:**

Persons must be appointed to a full-time, professional position as defined in the Subdivision 3 of Section 355a of the Education Law.

### **GENERAL PROVISIONS GOVERNING ELIGIBILITY:**

New York State Division of Budget stipulates that moving expenses may be reimbursed when the distance from the employee's old workplace to the new workplace is at least 35 miles.

Under the previous tax law, qualified employees could deduct the reasonable costs of moving expenses. The Federal Tax Cuts and Jobs Act signed into law on December 22, 2017 suspends the moving expense deduction for tax years beginning after December 31, 2017 through December 31, 2025. As a result, the reimbursement of moving expenses must now be included in the employee's federal taxable gross and applicable taxes must be withheld.

Please note that moving expense reimbursements are not subject to New York State or Local withholding taxes.

As of January 1, 2019, moving expense reimbursements are processed through payroll.

### **APPLICABLE EXPENSES ELIGIBLE FOR REIMBURSEMENT:**

Appointees eligible for reimbursement shall be reimbursed for actual and necessary moving and travel expenses incurred provided that claim for such payment, including receipts, is made within one year of the effective date of the appointment. An eligible appointee may be reimbursed for:

- The basic cost of moving household good and personal effects from the appointee's residence at the time of initial appointment to the residence located near the new place of employment, provided that the mover used a carrier authorized by the New York State Department of Transportation or the Interstate Commerce Commission to perform such service. Household goods

are defined as all reasonable items of furniture, furnishing, clothing, appliances, tools and equipment, including necessary expenditures for handling such items as pianos, refrigerators and deep freezers. Not included are such items as automobiles and other motor vehicles; trailers other than house trailers used as appointee's residence; building materials; animals raised for profit, farming equipment, livestock, boats; belongings not the property of the appointee's immediate family and belongings related to commercial enterprises engaged in by the appointee for his/her family.

- The cost of additional insurance above the lowest valuation rate charged.
- The cost of packing and/or unpacking of household and personal effects, if such services provided by the carrier are used.
- No reimbursement shall be provided for household goods and personal effects in exceed of 12,000 pounds.
- The cost of transportation of the appointee and his/her family to the new location, at the rate paid by New York State for the use of personally-owned automobiles for official business, the mileage to be measured by the shortest highway route between the two places of residence. Payment shall be made at such rate for one (1) automobile regardless of the number owned or actual method of transportation used.
- If an appointee does not use a commercial household goods carrier, he/she shall be reimbursed for the basic cost of moving household goods and personal effects by rental of trailers or trucks from commercial establishments, provided the claim is accompanied by three (3) competitive bids. Reimbursement shall be made at the rated proposed in the lowest bid.
- New York State guidelines allow up to \$200 reimbursement if no commercial carrier or rental trucks are used.

### **REPAYMENT OF MONIES ADVANCED:**

In the event that an appointee resigns or voluntarily separates within one year of the effective date of appointment to the college, the Vice President for Administration and Finance shall arrange to collect from the appointee monies for relocation expenses and transmit such monies to the state treasurer in accordance with the provision of Section 121 of the State Finance Law. When such monies cannot be collected, the claim shall be transferred to the New York State Attorney General, who shall take whatever action necessary to collect the monies advanced.

## **PROCEDURE:**

The process for requesting reimbursement is initiated through submission of the Request for Reimbursement for Moving Expense Agreement (Form AC-1099).

- Reimbursement is for actual and necessary moving and travel expenses incurred. Total amount to be reimbursed will not exceed the college's established guidelines.
- The reimbursement will be based on costs from a reasonable distance and budget availability.
- The appointee must complete the AC-1099 Form, sign the repayment agreement at the bottom, and route to the Office of Human Resources.
- The appointee must attach actual receipts as well as a bill of lading or freight bill. If a certified carrier was not used, copies of three (3) competitive bids must be included.
- For purposes of the AC-1099 Form, the appointing officer is the Assistant Vice President of Human Resources. The appointing officer will review the completed form and accompanying attachments and complete the certification block.
- After signed by the Assistant Vice President of Human Resources, completed forms will be submitted to the Vice President for Administration and Finance for review and signature.
- The VP for Administration and Finance will forward complete documents to the Accounts Payable office for payment.

## **RELATED INFORMATION AND FORMS:**

SUNY Policy 8200, entitled "Moving Expenses, Payment of"  
[www.suny.edu/sunypp/documents.cfm?doc\\_id=548](http://www.suny.edu/sunypp/documents.cfm?doc_id=548)

Request for reimbursement of Moving Expenses (Form AC-1099)  
[http://www.osc.state.ny.us/agencies/forms/ac1099s\\_fe.pdf](http://www.osc.state.ny.us/agencies/forms/ac1099s_fe.pdf)

IRS Publication 521 Moving Expenses  
<https://www.irs.gov/publications/p521>

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