OSU MOVING

Presented by Business Affairs/FA&A

Agenda

- Review of governing rules and policies
- Review moving/relocation expenses
- Processing of moving reimbursements
- Case Study (if time)

Who Made These Rules?

Governing Policies

Internal Revenue Service – Publication 521

- Defines who can deduct moving expenses
  - Move closely related to start of work
  - Distance test
  - Time test
- Other guidelines

OSU Moving Policy 415

- Employees must relocate at their own expense
- Business Affairs/FA&A Review
  - Applies governing rules
  - Reviews for taxability
  - Audits documentation

OSU Policy

- FIS Manual 415 – Summary Table Defines Limits

OSU Moving Expense Summary Table - Effective 01/01/2017

Type of Moving Expense	Limits	Additional Information	Tax Impact
Compensation			
Salary while house hunting and moving	Up to ten days off with pay	Only when moving or house hunting is done after hire date	Taxable
House hunting			
Transportation between new and old location	Up to two round trips for one person or one round trip for two persons, or private vehicle mileage or cost of rental vehicle plus fuel	Common carrier fares or private vehicle mileage at 0.535 cents per mile will be reimbursed	Taxable
Transportation in vicinity of new location	Up to 200 miles	private vehicle mileage at 0.535 cents per mile will be reimbursed	Taxable
Meals and lodging	Up to ten days. (Limit is combined with limit for meals and lodging while moving - see below.)	Lodging: $132/day employee only. $198/day employee plus household members (1.5 times the employee only lodging per diem). Meals & incidentals: $57/day employee only. $114/day employee plus household members.	Taxable
Moving			
Moving company or van rental	Up to 20,000 lbs., insurance, extra handling charges, 90 days storage. (See Tax Considerations for additional information.) Packing (including packing supplies such as boxes, tapes), crating and unpacking - up to $1,000.00 for an outside vendor	Approval required for reimbursement of cost of moving personal effects in excess of 20,000 pounds	Non-taxable if over 50 miles; otherwise taxable. Storage first 30 days is non-taxable.
Transportation of employee and household members	Up to one one-way common carrier fares per "household" member, or private vehicle mileage	Common carrier fares or private vehicle mileage at 0.535 cents per mile will be reimbursed	First 17 cents/mile are non-taxable for reimbursement on move over 50 miles. Reimbursement for move of less than 50 miles is taxable.
Meals and lodging	Up to ten days. (Limit is combined with limit for meals and lodging while house hunting - see above.)	Lodging: $132/day employee only. $198/day employee plus household members (1.5 times the employee only lodging per diem). Meals & incidentals: $57/day employee only. $114/day employee plus household members.	Lodging: Non-taxable if over 50 miles. Meals: All meals are taxable.
Temporary Living			
Meal and lodging expense in new location	Up to 45 days	Lodging: $132/day employee only. $198/day employee plus household members (1.5 times the employee only lodging per diem). Meals & incidentals: $57/day employee only. $114/day employee plus household members.	Taxable
Miscellaneous			
Closing costs, utility hookup, lease breakage fees, etc.	Up to $1,500.00	Must submit valid receipts with proof of payment	Taxable

updated March 2017

Who Is Eligible?

- OSU Employees:
  - Unclassified positions (C1)
  - Classified positions (C3)

- The employee's offer letter must state the maximum amount eligible for moving reimbursements

Oregon State UNIVERSITY OSU

Reset Form

Relocation / Moving Agreement

Submit completed form to Business Affairs - Financial Accounting & Analysis, prior to any expenses being incurred.

New Employee Information

Benjamin Beaver	932-123-456	
Employee Name	OSU ID #	
Assistant Professor	C12345	9/16/16
Position Title	Position #	Start Date

Note: An employee must submit a request for reimbursement of relocation expenses within six months following their start date.

Campus Department, Somewhere on Campus, Corvallis OR
Department Name and Address

Chicago, IL	Corvallis, OR
Origin of Move (City/State)	Destination of Move (City/State)

Additional Comments:

NOTE: May move separately then family members.

Budget Authority Approval

$10000.00	ABC888	
Allowance (Indicated in Employee Offer Letter)	Source of Funds (Index)	
George Washington	7-1234	
Department Contact Name	Department Phone	
Leo Lion		
Budget Authority Printed Name	Budget Authority Signature	Date

OPAA Approval

If using gift, grant or contract funds, then approval by Office of Post Award Administration [OPAA] must be obtained

Printed Name	Signature	Date

Refer to OSU FIS Manual 415 Relocation and Moving for policy, procedures and guidelines for processing relocation/moving reimbursements

Relocation/Moving Agreement Form

- This document is considered "sensitive"
- Needs to be signed and forwarded to Business Affairs/FA&A prior to expenses being incurred by the University
- If on a grant/gift funds – OSRAA approval

CATEGORIES

- HOUSE HUNTING
- RELOCATING/MOVING
- TEMPORARY LIVING
- MISCELLANOUS

House Hunting

Travel expenses incurred in the process of finding housing in the new work location.

- Air or Private Vehicle
  - 2 roundtrips
- Lodging
  - Up to 10 days – including move
- Meals
  - Note: with self or family
- Ground Transportation
  - Vicinity miles

NOTE: All House Hunting expenses are Taxable

Relocating/Moving

Expenses incurred when relocating from old location to new location

- Moving personal items
  - Direct Billing – Moving companies
    (See PaCS/Buy Orange/Moving)
- Transportation of family members
- Lodging
- Meals
- Other Expenses

- Note: Taxability based on expense type

Temporary Living

Temporary living expenses are those incurred as a result of a temporary living arrangement prior to a permanent home being secured.

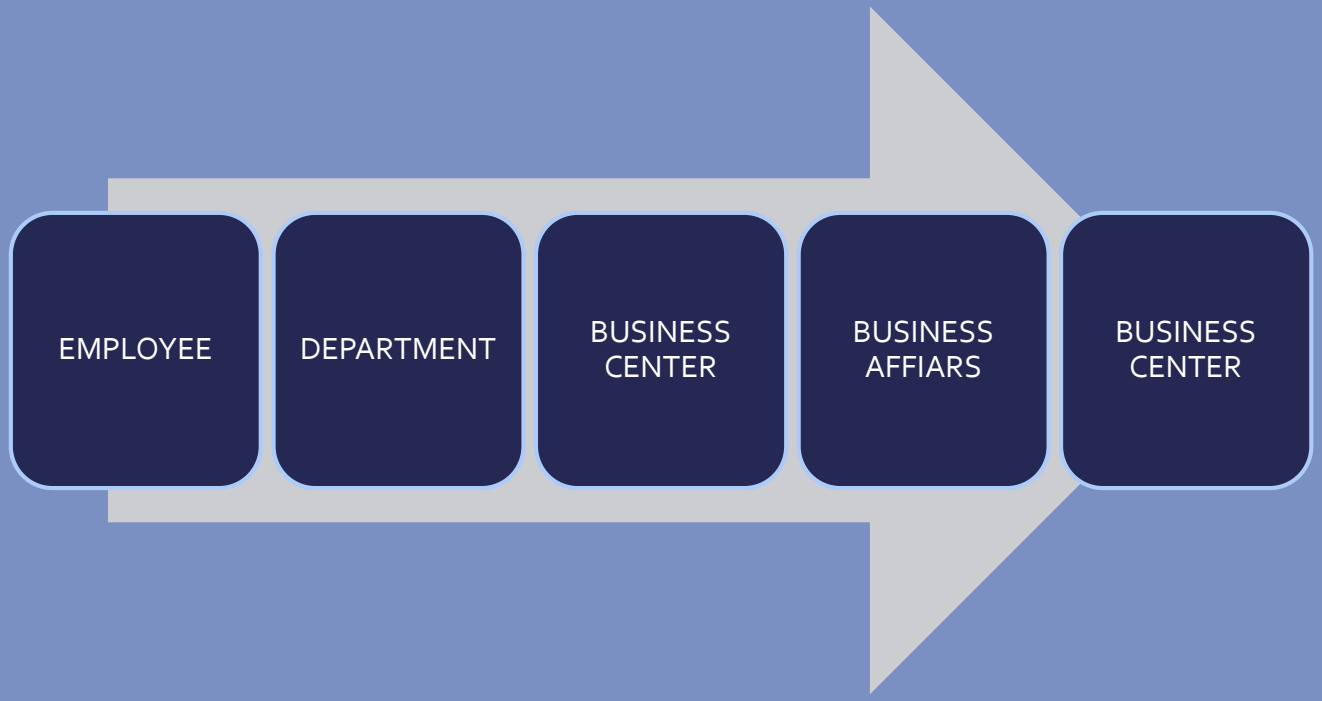
- Lodging
  - Up to 45 days
- Meals
  - Must be connected with lodging

NOTE: All Temporary Living expenses are Taxable

Miscellaneous

- Miscellaneous: Based on actual expense
  - Could include:
    - Closing costs, Utility hookups
  - Does not include:
    - Refundable deposits, furnishings or décor
  - Capped at $1500

PROCESSING

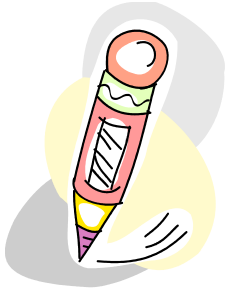

EMPLOYEE
DEPARTMENT
BUSINESS CENTER
BUSINESS AFFIARS
BUSINESS CENTER

Prior to Processing

- New employee must be ***set up*** in Banner HRIS System for employee verification

- Relocation/Moving Agreement form must be on file with Business Affairs/FA&A before expenses are incurred by the University

Reimbursement Submission Process



- Relocation Reimbursement Form
  - Form found in Oscar under Relocation
  - Email to Business Affairs staff
    - ✓ F**illable** PDF document for review
    - ✓ Documentation: Itemized expenses and proof of payment

Relocation Expense Reimbursement Form

Oregon State University OSU

Reset Form

Relocation Expense Reimbursement Form

Banner Document # I _____

Name: _____ OSU ID#: _____ Date Prepared: _____

Address: _____ Department Contact: _____

_____ Contact Phone: _____

Brief description of move:

House Hunting	
Transportation between new and old location (include dates and # of miles)	
Transportation in vicinity of new location (include dates and # of miles)	
Meals and lodging (includes dates, meal per diem, and lodging per diem)	
Total House Hunting Cost	

Moving	
Moving and storage of household goods (include dates, vendors, and amounts)	
Lodging and Transportation (include dates, lodging per diem, and # of miles)	
Meals (include dates and meal per diems)	
Total Moving Cost	

Revised 08/21/2012

Temporary Living	
Meals and Lodging (include dates, meal per diem, and lodging per diem	
Total Temporary Living	

Miscellaneous	
Other miscellaneous expenses (include dates and description of expenses)	
Total Miscellaneous	
Total Relocation Expenses Claimed	

Taxable amounts paid through Payroll will be submitted by Business Affairs-FA&A to Central Payroll.
Refer to the OSU Relocation and Moving FIS Policy - FIS 415 for information.

I certify that this claim is true and correct; that no part thereof has been heretofore claimed or will be claimed from any other source.

Claimant's Signature: _____ Date: _____

Budget Authority Approval

I certify that the expenses(s) itemized above have been reviewed and are an accurate, allowable, and appropriate expenditures. It is within my budgetary authority to approve the above expense(s).

Printed Name: _____

Signature: _____ Date: _____

Business Affairs - Financial Accounting & Analysis Use Only			
Index Code	Account Code	Activity Code	Payment Amount
	10790 non-taxable via A/P		
	10780 taxable via A/P		
	10217 taxable via Payroll		
		Total Payment Amount	

Additional Notes:

Revised 08/21/2012

Documentation

- Actual receipts must be retained by OSU

- Receipts need to show:
  - Proof of payment
  - Who paid the expense
  - Method of payment

Note: All expenses reimbursed based on actual receipts except meal per diem

Direct Billing to OSU

The new employee should determine who to select:

- OSU offers Buy Orange Moving contracted vendors (offering discounts and direct billing)
  - Customer representative
- Follow your Department/Business Center purchase order practices
- Business Affairs will be final approver
  - Moving allowance form must be on file

Employee Reimbursement

- Employee Reimbursements:
  - Non-taxable:
    - Paid through Accounts Payable
  - Taxable:
    - Included with actual wages; Supplemental Rate
    - Business Affairs reports to Central Payroll

- Direct Vendor Payments:
  - Issued to moving vendors (PO process)
  - The relocation/moving agreement form must be on file in Business Affairs/FA&A

CASE STUDY

Case Study – The Beaver Story

- Olivia Beaver accepted OSU's offer of employment in May 2012. She will start working at the Enviro Dept starting 9/16/2012.
- She and her family; Walter, Fred and Lucy will begin looking at houses in Corvallis June 2012.
- The Beavers have scheduled their relocation to Oregon around August 1, 2012.
- The Beavers will stay in a condominium until their personal items arrive and they can move into the permanent home.

Oregon State UNIVERSITY OSU

Reset Form

Relocation Expense Reimbursement Form

Banner Document # I

Name: Olivia Beaver

OSU ID#: 999-123-456

Date Prepared: Sep 16, 2012

Address:

Corvallis, OR

Department Contact: Sallie Sue

Contact Phone: 7-1234

Brief description of move:

New employee came to house hunting June 22-26th, 2012 from Boston, MA to Corvallis, OR with family members.
Olivia's spouse drove the personal car Aug. 1- 5, 2012 from Boston to Corvallis
Olivia flew with children on Aug. 5th, 2012 to Portland, OR and took Hut Shuttle from PDX to Corvallis
Needed to stay in temporary housing Aug 5th - 15th, 2012 awaiting personal items to arrive at new home.

House Hunting

- June 22-26, 2012
- The entire Beaver family flew round trip from Boston to Portland.
- They rented a mid-size car from Budget to drive from Portland to Corvallis.
- They family stayed in a local hotel in Corvallis for 4 nights.

House Hunting	
Transportation between new and old location (include dates and # of miles)	
Employee and Spouse - Round trip Airfare 6/22 - 6/26/12 from Boston to PDX to Boston ($375.80 x 2)	$751.60
Car Rental - 6/22-6/26/12	$281.41
Gas for Rental	$43.71
Transportation in vicinity of new location (include dates and # of miles)	
Meals and lodging (includes dates, meal per diem, and lodging per diem)	
Lodging at Comfort Suites, Corvallis, OR 6/22-6/25/12 - 4 nights @ $145.13/night includes tax	$580.52
Meals for new employee plus family members @ 104/day x 5 days	$520.00
Total House Hunting Cost	**$2177.24**

Moving Week

- Beavers pack personal belongings in preparation for Mayflower Moving Company to transport.
- Walter Beaver (spouse) drives personal vehicle from Boston to Corvallis August 1-5th, 2012
- Olivia and children (2) fly on one-way trip from Boston to Portland on August 5th, 2012
- Personal belongings stored until permanent housing is available.

Moving

Moving	
Moving and storage of household goods (include dates, vendors, and amounts)	
Packing Supplies (Staples & Uhaul receipts)	$92.89
Moving Company - Mayflower paid by employee	$6566.87
Storage - 1st 30 days	$148.16
Lodging and Transportation (include dates, lodging per diem, and # of miles)	
Employee's spouse drove personal vehicle - mileage (Google Map) @ 3168 miles * 0.555/mile	$1758.24
Lodging - Quality Inn/OH 8/1/12 @ $97.36/night, Holiday Inn/IA 8/2/12 @ $106.92	$204.28
Lodging - Holiday Inn/NA 8/3/12 (capped at $111 plus tax 16.10), Hampton Inn/UT 8/4/12 @ $84.99	$212.09
Lodging - Corvallis, OR 8/5/12 - At Home In OR - Condo 1st night	$125.00
Airfare for spouse and children (3 one way tickets Boston to PDX @ 388.84/ea) 8/5/12 and Baggage Fees - 2 @ 50	$1266.52
Hut Shuttle Service - 8/5/12 - 3 people (1 adult - 2 kids /free) / PDX to Corvallis	$48.00
Meals (include dates and meal per diems)	
Self - during drive from Boston to Corvallis 8/1/12 - 8/5/12 arrived at noon on last day (5 days @ $52)	$260.00
Family member per diem - 1 day 8/8/12 during air travel	$52.00
Total Moving Cost	**$10734.05**

Temporary Living

- The Beaver family moves into condominium awaiting their permanent housing Aug 5th-15th, 2012

Temporary Living	
Meals and Lodging (include dates, meal per diem, and lodging per diem	
9 days lodging @ At Home in OR/ self and family waiting for permanent residence to become available	$1125.00
10 days of meals for self and family members (10 * 104/day)	$1040.00
Total Temporary Living	$2165.00

Misc. Expenses

- Beaver family has moved into their permanent home. Closing costs and utility hook up expenses have been incurred.

Miscellaneous	
Other miscellaneous expenses (include dates and description of expenses)	
Utility hook up - Powers R Us	$180.00
Closing costs	$1320.00
Total Miscellaneous	**$1500.00**

Helpful Links

- Business Affairs Relocation and Moving
  http://oregonstate.edu/fa/businessaffairs/relocation-and-moving

- OSU FIS 415 Relocation and Moving Policy
  http://oregonstate.edu/fa/manuals/fis/415

- PaCS – Buy Orange / Moving Services
  http://pacs.oregonstate.edu/buyorange/moving

QUESTIONS?