

Moving Expense Reimbursement Policy

Effective Date:	October 7, 2021
Supersedes:	Moving Expense Reimbursement Policy, effective September 28, 2011
Policy Review Date:	To be reviewed every 2 years from effective date
Issuing Authority:	Research Foundation President
Policy Owner:	Chief Financial Officer
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Reason for Policy

Support or reimbursement of relocation expenses to Employees can be considered as an incentive to assist in the recruitment of qualified candidates or a consideration provided to existing Employee to relocate. This policy seeks to ensure that The Research Foundation for The State University of New York ("RF") is compliant with applicable Internal Revenue Service ("IRS") rules when providing Moving Expense Support Payments or Reimbursements to Employees. See "[Taxation and Reporting for Moving Expenses Support Procedure](#)" for specific IRS criteria for moving expense payments.

Statement of Policy Documentation and Valuation Responsibilities

Reasonable Moving Expense Support Payments or Reimbursements ("Payment") can be provided to Employees if the Payment meets IRS criteria and is consistent with any applicable sponsor funding requirements. Additionally, Payments must be accurately taxed and reported. The Payment amount for all moving expenses may not exceed costs of moving 12,000 pounds of household goods as determined by the commercial mover and evidenced in a bill of lading.

Campus administrators must identify the amount and / or value of the Payment, and must complete and provide the [Moving Expense Reimbursement Request and Authorization Form](#) to the appropriate payroll department for processing as set forth in the "[Taxation and Reporting for Moving Expense Support Procedure](#)." OM or their designees must review and approve the authorization form and documentation required in the procedures.

SUNY Employees

The RF must not be the "primary" payer of moving expenses support or reimbursements for SUNY Employees. Reimbursements must be first reviewed with SUNY Human Resources staff. Note: Such RF payments may require additional approval and reporting, internally to the campus Ethics Officer, and

externally to the New York State’s Joint Commission on Public Ethics, especially for those who are required to file an Annual Financial Disclosure Statement to JCOPE.

Management Waiver

The Operations Manager at operating locations or the RF President, or the OM’s or President’s designee may waive any limitation on the Payment amount when:

- there are no sponsor restrictions against such a waiver; and
- waiving the criteria benefits the RF or SUNY.

Responsibilities

The following table outlines the responsibilities for compliance with this Policy:

Responsible Party	Responsibility
Operating Location	Determine if the activity meets the IRS and RF eligibility criteria (see Taxation and Reporting for Moving Expenses Support Procedure) and establish the agreed upon amount that will be covered. Complete documentation and authorization form for the amounts to pay and provide the documentation to the payroll department for processing (see Taxation and Reporting for Moving Expenses Support Procedure).
Operations Manager or designee, Vice President for RF Central Office.	Review and approve documentation. Ensure consistency with IRS, RF and sponsor requirements. And SUNY Requirements, if applicable.
Operations Manager or RF President, or designee	Authority to waive any limitation on the Payment amount as outlined in the policy.

Definitions

Employee - an individual engaged to provide services to an organization where the organization controls what services are performed and how they are performed.

Moving Expense Support Payments or Reimbursements– Negotiated and agreed upon payment or reimbursements of reasonable moving expenses.

Related Information

RF

[Taxation and Reporting for Moving Expenses Support Procedure](#)

Internal Revenue Service

[IRS Publication 521](#)

[IRS Publication 15-B](#)

[IRS Publication 5137 Fringe Benefit Guide](#)

Forms

[Moving Expense Reimbursement Request and Authorization Form](#)

Change History

Date	Summary of Change
October 10, 2023	Policy Reviewed.
October 7, 2021	Revised policy to more recent format and changes due to H.R. 1 “The Tax Cuts and Jobs Act” suspending previous rules effective January 1, 2018.

Feedback

Was this document clear and easy to follow? Please send your feedback to webfeedback@rfsuny.org.

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