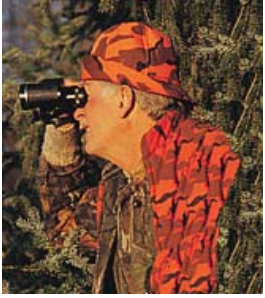


House Hunting



Once the position has been accepted, a new employee and family may be reimbursed for house-hunting. The total house hunting trips may not exceed six days. Meal reimbursement will be at the current rate of in-state subsistence for UNC employees. This expense would also be considered moving expense and reported to the IRS as such.



<http://www.irs.gov/pub/irs-pdf/p521.pdf>

http://www.osbm.state.nc.us/files/pdf_files/2003_budget_manual.pdf



THE UNIVERSITY
of NORTH CAROLINA
at CHAPEL HILL

M&DS

How To MOVING EXPENSES

Resources

Asset Management - Disbursement Services
Materials Management & Distribution (MMD)
Purchasing Services - P-Card - Surplus Property
Travel Services

Material & Disbursement Services
at UNC-Chapel Hill
104 Airport Drive
CB#1100
Chapel Hill, NC 27599

www.unc.edu/finance/mds/



New employees to UNC may be reimbursed for a portion or all of their moving expenses, depending on their position and available funding. The Internal Revenue Service has specific guidelines for UNC as the employer detailing what moving expense is reportable, and for the employee detailing what is and is not tax-deductible. See Publication 521 for use in preparing your tax return.

UNC at Chapel Hill has **three options** for paying these moving expenses.

1. *Reimbursement*
2. *Direct Pay*
3. *Cash Advance*



Option - 1 Reimbursement

The **employee pays** all their moving expenses and is then reimbursed based upon the receipts. The reimbursement would be submitted on a Check Request or Payment Request. The employee may be reimbursed for airfare or automobile expense, including fuel purchased for multiple vehicles, lodging expense, meals eaten on the road, and miscellaneous moving supplies. All must be substantiated by receipts. Subsistence per diems do not apply.

Option - 2 Direct Pay

The **mover may be paid directly**. If the expense is less than \$5,000 a Check Request or Payment Request would be submitted along with the vendor invoice. An expense in excess of \$5,000 must be submitted on a purchase requisition and be accompanied by three estimates. It is not necessary that the employee choose the lowest estimate, but they must include an explanation as to why if they did not select the lowest cost mover. The employee whose moving expenses are

being paid must be listed, along with their PID, in the note pad.

Option - 3 Cash Advance

The department may choose to **provide the new employee with a cash advance** for their anticipated expenses. This advance would be made up-front and would have to be reconciled within thirty days of the completion of the move. This might be the preferred option when the moving allowance is limited. The payment method is a Check Request or Payment Request accompanied by a cash advance agreement (see Business Manual ACT Policy 25).

More Details

Options 1 and 2 require that object code 1531 be used for the expense. **Option 3** requires that the cash advance come from a departmental general ledger account and be reconciled to object code 1531. Payroll Services is notified of any moving expense reimbursements to be included on the W-2.