
2324 REIMBURSEMENT OF MOVING EXPENSES

Effective: November 2006
Revised: May 2018
Last Reviewed: May 2018
Responsible Office: Comptroller
Approval: Purchasing Services

PURPOSE

To establish policy for the payment of moving expenses for newly recruited employees who are required to relocate to Philadelphia or its environs.

POLICY

1. Deans, resource center directors, vice presidents or vice provosts must approve, in advance and in writing, any payment of a newly recruited employee's relocation costs.
2. The Tax Cut and Jobs Act of 2017 repeals the employee deduction and income exclusion for qualified moving expenses. Therefore, the reimbursement of all moving expenses will now be recognized as taxable wages reported on form W-2 for employees.
3. The request for relocation reimbursement must be made through the payroll system as an additional pay.