

## Moving Expense Guidelines

These guidelines are to address paying of household moving expenses for new faculty/staff. Moving expenses can only be offered to exempt faculty/staff in continuous regular positions and eligible for employment-related benefits, or graduate students. All moving expense offers shall be included in the offer letter. There are two methods in which moving expenses can be offered:

**Salary Additive:** A college/department may choose to make an offer of a given amount to be paid by Exception to Normal Pay (ENP). If this is the method to be used the following shall be included in the offer letter:

“In addition to the above salary and benefits, you will be provided with \$X,XXX for moving expenses. This will be paid through the Exception to Normal Pay (ENP) system and will be subject to applicable tax withholdings. You should contact your tax professional as to the deductibility of moving expenses when you file your annual tax return. This payment will be made within 60 days after you have been entered into the Payroll System.”

Colleges/departments may add other more restrictive language as they deem necessary, e.g. adding language to require a length of service.

When processing the ENP, earnings code 515 and subcode 2302 should be used.

**Direct Pay to Vendor:** Colleges/departments utilizing the direct pay to vendor method must use one of the established contract vendors. Companies meeting the bid requirements can be found at <http://airs.okstate.edu/okcorral/oshop/>. If this is the method to be used the following shall be included in the offer letter:

“In addition to the above salary and benefits, the institution will directly pay for your household moving expenses to an institutionally established contract moving vendor (*either*) not to exceed \$X,XXX, (*or*) for the amount of your move. The amount paid to the moving company will be subject to applicable tax withholdings.”

Departments shall contact the vendor(s) to make arrangements for a binding estimate for the one-time household move. Once a vendor is selected, the department will submit a requisition with estimates attached to the Purchasing Department so that a purchase order can be issued. Animals, vehicles, boats, trailers, farm equipment, and related equipment shall not be included in household furnishings. The direct payment to the vendor is the only moving expense that can be paid. Storage, travel, food, etc. cannot be reimbursed.

In each of these payment methods, whenever possible direct payment should be made from an institutional account and subsequently reimbursed from the OSU Foundation, should the department choose to do so.