



UNIVERSITY OF MIAMI POLICY AND PROCEDURE MANUAL

TITLE: Shipping Household Goods/UM Expenses

REFERENCE:

CATEGORY: Supply Chain Services

PAGE: 2

SUPERSEDES:

APPROVER: Phil Profeta

VERSION: June 2017

EFFECTIVE:

I. PURPOSE:

To set forth the special criteria and procedures applied to the shipment of household goods.

II. SCOPE:

New faculty and staff relocating to South Florida

III. POLICY:

The University may reimburse the relocation expense of new full-time faculty or staff employees provided the move qualifies as an IRS deduction for moving. The decision regarding the assumption of the liability and the cost of moving, up to \$5,000 will be made by the Dean or Department Chairperson. Any costs in excess of the moving allowance will be the personal responsibility of the employee to be moved. Additional costs over \$5,000 that are to be assumed by the University will require the appropriate Vice President's or their designee's approval prior to the move. The moving allowance will not apply to non-restricted goods and the amount of the allowance should be established during the interview and clearly stated in the letter of offer to the employee to be hired.

IV. DEFINITIONS:

Relocation Expenses: The cost of travel (transportation, meals, and lodging in moving from the former residence to Miami) for the new faculty or staff employee and his/her immediate family including the cost of packing, insuring, transporting, and unpacking of household and personal effects.

Restricted Goods: Interstate moving companies are prohibited from carrying chemicals, explosives, perishables, frozen foods, combustible items, articles of extraordinary value (currency, jewelry or precious stones, stamp collections, stock certificates, wills, etc). Arrangements to move these types of items are the responsibility of the employee.

In addition, the following expenses are not reimbursable under University policy:

1. Shipping of cars and boats
2. Unusual items, such as tool sheds
3. Transportation of pets
4. Maid service, drapery cleaning, etc
5. Transportation of plants
6. Other items deemed unacceptable by division Deans or Chairperson.

V. PROCEDURE:

Purchasing maintains relocation services with Aires in order to provide the University of Miami's faculty and staff with high quality service. The Department will send an approved purchase requisition to The Purchasing Department at least four weeks prior to the tentative move date. The department must provide Purchasing with the following information:

- Approved offer letter
- Name and present address of the person to be moved.
- Present telephone number and email where the employee can be reached.
- Department contact information
- Anticipated move dates.
- Give the total amount that the University will be responsible for, and if over \$5,000 provide Purchasing with a Vice President's or their designee's approval.

Note that cars are not an approved item to be moved under University Policy, and that Purchasing will require a Vice President's or their designee's approval for any such item. Use proper sub code: 3641 - New Employee Moving Expenses.

Qualified moving expense reimbursements paid directly to an employee (those considered deductible and therefore non-taxable by IRS) are reported in Box 12, Code P, on the employee's W-2 Form. All non-qualified (or taxable) moving expense reimbursements will be taxed and reported as part of the employee's taxable income on their W-2 Form.

In order to comply with Section 217 of the Internal Revenue Code, payments for relocation expenses are made only via purchase orders. eChecks are improper and may not be used for these payments. Copies of the Relocation Questionnaire are available at <https://umshare.miami.edu/web/wda/purchasing/MOVERS-GUIDE/MOVING-GUIDE.pdf>