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 Dean or Department Chairperson approve the reimbursement. As of January 1, 2018, moving expenses are no longer tax deductible. Therefore, all amounts paid or reimbursed will be treated as taxable compensation and subject to payroll tax withholding.

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 Guide: The Purchasing Department has a Household Moving Guide on the Purchasing website under the Forms menu for all new faculty and staff relocating to South Florida.

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 will maintain relocation service contracts with several national moving companies 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 or Purchasing then sends a copy of the Household Moving Guide to the new employee. The new employee completes the Relocation Questionnaire. The department must provide Purchasing with the following information:

- Name and present address of the person to be moved.
- Present home and work telephone number where the employee can be reached.
- 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. (All amounts paid are treated as taxable compensation. Payroll taxes will be imputed on the total amount and deducted from the employees next payroll cycle.)

**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.

As of January 1, 2018, with the passing of the Tax Cuts and Jobs act moving expense reimbursements paid directly to an employee or paid on behalf of an employee are taxable as compensation. All moving expense reimbursements will be taxed and reported as part of the employee’s taxable income on their W-2 Form.

Payments for relocation expenses can be made via purchase orders to assist new employees in transitioning to the University. eChecks are improper and may not be used for these payments.