Congratulations!

This information is being provided to you because you may be a staff employee eligible for University-paid moving expenses for you and your family. There are instructions on how to move household goods and how to move family members. Please fully acquaint yourself with the policy information summarized in this pamphlet. It explains what the University will and will not pay for, proper procedures to ensure full reimbursement and important tax implications for you.

Before the Move

- Become familiar with UCR's Moving Expense policy 650-32
- Do not enter a contract with an unaffiliated UCR carrier, your department will help you find carriers that have contracts with UCR. Making travel arrangements with non-UCR carriers are not reimbursable by the university
- Ensure that your arrangements are allowable expenses
- Please ask questions if unsure about any items
- If a household item or good is not covered by the policy, ask your department to request an exception to the policy. An exception to policy must be approved by University administration prior to the move.

After the Move

- You must sign for all receipts for your goods. Please note all damages, exceptions or missing items on each receipt.
- Please check for moving completeness — especially if goods were disassembled
- You are responsible for filing a claim with the carrier and informing the University if there are damages to your goods incurred by the carriers
- The carrier will invoice the university
- You must fill out a Travel Expense Voucher with all corresponding receipts in order to be reimbursed for the moving expenses

Tax Implications

1. Under Internal Revenue Service (IRS) regulations, nontaxable (i.e., deductible) moving expenses reimbursed by an employer, or paid to a third party on behalf of an employee, are excludable from an employee's gross income provided the move is closely related to the start of work and meets both the time and distance tests. If the requirements of all three of these tests are not met, any payments made for moving expenses will be taxable and must be reported. 1). Related to Start of Work - The move must be made in connection with the commencement of work at a new job location and the moving expenses must be incurred within one year from the time the employee first reports to the new job. 2). Time Test - During the 12-month period immediately following the move, the individual must be employed full time for at least 39 weeks. 3). Distance Test - The new job location must be at least 50 miles farther from the individual's former principal residence than the former principal job location.

2. The following reasonable expenses are nontaxable:
- The cost of moving household goods and personal effects and lodging or meals incurred in traveling from the former residence to the new residence.
- Deductible amounts that are not reimbursed by the University may be eligible for inclusion as above the line deduction on the employee’s tax return.

3. Any reimbursement of, or payment to a third party for, taxable (i.e., nondeductible) moving expenses reimbursed by an employer, or paid to a third party on behalf of an employee, are excludable from an individual's gross income as taxable wages. The following expenses are taxable: 1) Travel expenses, meals, and lodging for pre-move house hunting trips; 2) Meals and lodging while occupying temporary quarters in the area of the new job location; 3) Rental automobile costs incurred while the primary automobile is being shipped to the new location; 4) Meal expenses incurred while moving from the old residence to the new residence; 5) Qualified residence sale, purchase, and lease expenses (including home improvements, disconnecting utilities, mortgage penalties, real estate taxes, breaking a lease, security deposits); 6) Loss on the sale of a home; 7) Any part of the purchase price of a new home or other costs associated with its acquisition; 8) Real estate taxes; 9) Expenses associated with the new location such as automobile registration, driver's license fees, refitting of carpets and draperies, connecting utilities; 10) Mileage reimbursements in excess of twelve (12) cents per mile; and 11) Storage charges, except those incurred in transit and for foreign moves.

Tax Reporting — Nontaxable amounts paid directly to an employee for the reimbursement of nontaxable moving expenses are excludable from the employee's gross income, such expenses must be reported on the employee's Form W-2. Nontaxable expenses paid directly to a third party (such as a moving company) on behalf of an employee or a new appointee, and services that an employer furnishes in kind to an employee, are not reportable on the employee's Form W-2. Amounts paid for taxable moving expenses, whether or not they are paid directly to an employee, are includible in an employee's gross income, subject to withholding of income, social security, and Medicare taxes.
Moving Your Household Goods and Family Members—General Instructions
UCR has contracts with third-party vendors that will assist in the relocation process. Because UCR has a contract with their own moving carrier, the hired staff personnel will make travel arrangements with UCR’s vendor to ensure that they receive all discounted moving rates and reimbursement if applicable. You will make your own reservations and will be reimbursed after you have submitted a travel expense voucher with supporting documentation. It is required that you retain all receipts of purchases and submit them with your request for reimbursement.

UCR will reimburse for:
The total reasonable cost for packing, unpacking, pick up of packing materials, appliance hook-up, replacement insurance and freight costs for moving the following from one origin address to one destination address.

- Household goods: these are articles essential to maintaining a household, e.g., appliances, furniture, artwork or other ornaments, decorations, kitchen utensils, dishes, lamps, televisions, stereo equipment, hand tools, garden tools, clothing, etc.
- Reasonable lodging and meals associated with air or automobile travel. Check with department to see what hotels UCR has entered into a contract with.
- Vehicles used for basic personal transportation, certain scenarios listed below:
  - If travel is by air: air coach transportation costs for you and your immediate family (most economical fare) and meal expenses for the day(s) of air travel, as necessary because of layovers (usually does not exceed one meal per person).
  - If travel is by automobile or means other than air: expenses up to (but not exceeding) the equivalent of the most economical air coach transportation costs for you and your immediate family members.

Reimbursement of allowable costs will be made upon submission of a Travel Expense Voucher form with required receipts. The receipts needed are as follows:
- Airline receipts, lodging receipts, rental car receipts, gifts provided to hosts receipts, meal receipts, and miscellaneous receipts.

UCR will not reimburse for:
Costs that are outside the reasonable costs for packing, unpacking, and pick up of packing materials that are defined under moveable household goods under UCR Policy 650-32 in which most are listed below:

- Moves of less than 50 miles.
- The cost of moving the items listed below:
  - Livestock except for domestic pets.
  - Boats, planes, recreational vehicles, farm implements, tractors of any type, snowmobiles or other vehicles which are not used for primary transportation needs. More than one vehicle used for basic personal transportation.
  - Anything requiring special handling or incurring special handling charges.
  - Payment of storage fees and re-delivery of the stored goods. (Accordingly, it is important to have a destination address determined to avoid incurring storage charges.)
  - Concealed damages to goods incurred by employee
  - Moves from one or more addresses.

Travel Expenses for Family Members that are:
- For moves of less than 50 miles
- Living expenses upon arrival in Riverside
- Living expenses while the household is being packed
- Any expenses beyond the cost of the most economical airfare

Additional Information
- Under IRS regulations, some expenses for which you may be reimbursed could be regarded as taxable income. Please refer to the section entitled “Tax Implications” for more information.
- Please note: Carrier agents will not move hazardous materials or perishables
- Personal or sentimental items should be taken separately.

Insurance
If eligible for household goods insurance, goods are insured at $3.50-4.00 times the weight. The first $50,000 of value is included in the agreement with the movers at no additional charge. For values in excess of $50,000, a charge of $.40 per $100 of additional value is added to the invoice. Items that are not household goods are not eligible. Items of extreme value should be packed by the movers and brought to their attention. The carrier cannot accept responsibility for damages incurred by you. It is your responsibility to file a claim against the mover in the event of damaged or lost articles.

Additional Resources
Materiel Management (Purchasing)
3401 Watkins Drive
Tel: (951) 827-3009
Fax: (951) 827-5392

Accounting Office
Tel: (951) 827-3303
Fax: (951) 827-3314

Human Resources
1201 University Ave., Suite 208
Fax: (951) 827-2672