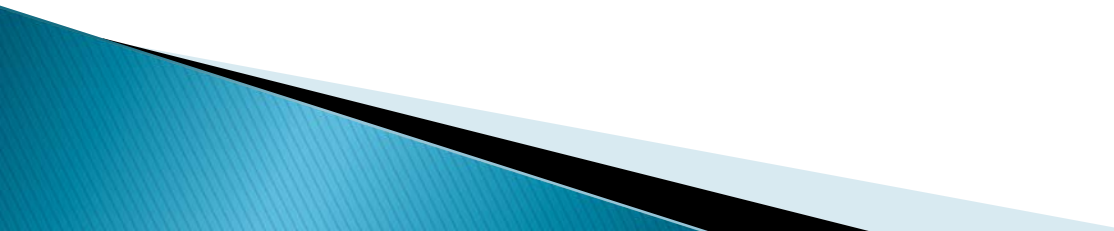


Moving and Relocation

CAPP Topic 20345

October 2010

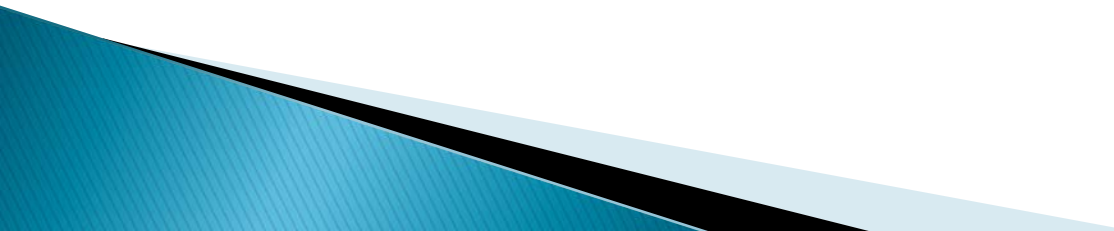
Discussion Items

- ▶ Eligibility
 - ▶ Authorized Expenditures
 - ▶ Expense Reporting
 - ▶ Taxation
 - ▶ Responsibilities
 - ▶ IRS Reporting
 - ▶ Forms
- 

Eligibility

- ▶ At the Employer's Request
- ▶ Distance
 - 50 miles
- ▶ One-Year Tenure

Authorized Expenditures

- ▶ House Hunting
 - ▶ Temporary Quarters
 - ▶ Home Sale and Lease Cancellation
 - ▶ Purchase of Home
 - ▶ Travel (move to new location)
 - ▶ Transportation and Storage of Household Goods and Personal Effects
 - ▶ Do-It Yourself Moves
- 

Expense & Tax Reporting

▶ Reimbursements

- Employee Moving and Relocation Expense Summary Form
- Tenure Agreement
- All receipts supporting moving and travel expenditures

▶ Taxation

- Taxable and Non-Taxable Expenses paid directly to the employee
- Tax Assessment through Payroll
- W-2 Reporting

Responsibilities & IRS Reporting

- ▶ New Employee Responsibilities
- ▶ College Responsibilities
 - Hiring Department
 - Accounts Payable
 - Payroll
- ▶ IRS Reporting
 - IRS Publication 521, Moving Expenses

The College of William and Mary
Employee Moving and Relocation Expense Summary Form

Employee Number _____
Employee Name _____
Address _____

Date Tenure Agreement Signed: _____

Date Employed _____
Is this the Final Reimbursement YES _____ NO _____



Type of Moving Expenses	Total This Report	Total All Prior Reimbursements	Cumulative Total
TAXABLE EXPENSES			
Pre-move travel and lodging payments excluding meals: Number of Trips: _____ Number of nights _____			
Temporary quarters travel and lodging payments From: _____ To: _____			
Total meal payments for pre-move house hunting and temporary quarters			
Total Meal payments incurred during travel from old to new home			
Travel - Mileage in excess of IRS allowable rate			
Qualified expenses of buying a new home			
Qualified expenses of selling old home			
Other payments (Specify on attached sheet)			
Subtotal Taxable Expenses			
NON-TAXABLE EXPENSES			
Transportation - Common Carrier			
Transportation other than Common Carrier (moving vehicle rental) Storage Max 30 days			
Storage (max 30 days) Date From: _____ To: _____			
Travel and lodging payments excluding meals for move from old to new home (mileage at IRS allowable rate)			
Subtotal Non-Taxable Expenses			
Grand Total			

Certification Statements: I certify that the expenses were incurred by me while moving and relocating at the request of the above cited agency of the Commonwealth of Virginia.

Signature of Employee: _____ Date: _____

I certify that the expenses were incurred in an employee relocation requested by the Commonwealth of Virginia and do not exceed the requirements set forth in the DOA moving and relocation expense regulations. Written approval for reimbursement above normal established limits is attached.

Signature of Agency Head: _____ Date: _____

Print Name: _____ Title: _____

**The College of William and Mary
Tenure Agreement**



FORMS

This is an agreement entered on _____ for the payment of employee moving and relocation expenses of _____ who has accepted employment with the _____.

In order to assist the Employee in meeting the extraordinary expenses of moving and relocation and as a further inducement to accept employment, the Department agrees to reimburse the Employee for moving and relocation expenses in accordance with the *Commonwealth of Virginia Moving and Relocation Regulations CAPP Topic 20345* issued by the Office of the Comptroller in effect on the date of this agreement.

1. It is agreed that the total reimbursable expenses will be limited to \$ _____.
2. In consideration of the Department's offer to reimburse moving and relocation expenses, the Employee agrees to remain in the employ of the Department for period of twelve (12) months beginning _____.
3. The Employee further agrees that in the event the Employee does not remain in the employ of the Department as a full-time employee for the full twelve-month period, the Employee will repay to the Department a *pro-rated amount of the* gross reimbursement for moving and relocation expenses, including actual money plus related payroll taxes withheld by the Department, whether received directly by the Employee or paid to third parties on the Employee's behalf. The amount to be repaid shall be prorated on a monthly basis such that for each full month during which the Employee remained in the employ of the Department, the amount to be repaid shall be reduced by one-twelfth (1/12) of the gross reimbursement.
4. The Department, in its sole discretion and with the recommendation of the Agency Head, may waive repayment if the Employee is separated for reasons beyond the Employee's control, but termination for standards of conduct violations shall not be deemed to be a reason beyond the Employee's control. Repayment will not be required if termination at the election of the agency due to unsatisfactory job performance or as a result of a layoff.

In witness to this agreement, the parties execute their acceptance of its terms by affixing their signatures below.

Employee Signature

Date

Agency Head (Designee)

Print Name

Date