

# ADMINISTRATIVE PROCEDURE

## Staff Moving Allowance

### Related Procedure – Staff Salary Administration

These procedures have been established to support the UNT Staff Salary Administration Policy and Procedures and apply to staff positions categorized as regular appointments as referenced in the Types Staff Appointments Policy 05.018. Other positions are excluded from these procedures.

1. **Application of Procedure:** On occasion, the University provides an allowance amount for moving expenses, depending on the situation, employee's position, and availability of funding. These procedures outline the details and process for staff moving expenses within the University of North Texas. A moving allowance may be offered to staff who reside outside of a 75 mile radius of the staff member's UNT primary work location (e.g. Denton, Frisco, etc.) at the time a job offer is made.
2. **Offer Letter Requirements**
  - 2.1 **Employee's offer letter:** Offer letter must detail the amounts of the allowance for moving expenses. Verbal commitments are not acceptable agreements. Trips to campus must be specified in the hiring letter to include information on the number of trips as these may be authorized in addition to the moving allowance.
    - Dollar amount of allowance
    - Statement notifying employee of tax implications

### 3. **Required Approvals**

#### 3.1 Allowance Schedule

Position Pay Grade	Pre-Approved Amount
Grade 12	\$500
Grade 13	\$1,000
Grade 14	\$1,500
Grade 15	\$2,000
Grade 16	\$2,500

- 3.2 **Exceptions:** If a Designated Hiring Department wishes to extend a moving allowance of a higher amount, or to an individual in a position graded lower than a 12, approval must be obtained from the division Vice President and must be included as an attachment when submitting for payment.

### 4. **Taxable Items**

- 4.1 Effective January 1, 2018, the Tax Cuts and Jobs Act (P.L. 115-97) impacts the taxability of moving expenses provided by the University. Payments made to employees for moving and relocation expenses are subject to withholding of federal income, social security, and Medicare taxes. Appropriate tax is withheld from the moving and relocation expense at the time of payment. Amounts are tax coded for reporting on employee's W-2 for moving and/or relocation expense payments

### 5. **Administrative Requirement**

**5.1** The hiring ePAR should be submitted to obtain payment for moving expenses through payroll. Once all needed information is received via the ePAR, the required approvals will be obtained through the workflow routing to complete the payment to the employee or department.

**5.2** Information required to submit for payment:

- Approved position number
- Departmental chartstring that is funding the allowance (Note: moving allowance must be local/institutional funds and not State funds)
- Total allowance amount
- Offer letter as an attachment
- Exception letter as appropriate