Franklin & Marshall College

Moving Expense Reimbursement Form

a) Please review the Moving Expense Reimbursement policy.
(http://www.fandm.edu/college-policies/hiring-and-position-policies/moving-expense-reimbursement-policy)
b) Please complete this form, attach itemized receipts for eligible moving expenses, read the ‘Tax Treatment’ section below, and sign to indicate your withholding election.
c) For faculty, submit to the Office of the Provost; other exempt professional, please submit to Human Resources.

Employee Name: ________________________________________________________________
College ID#:_________________________________________ Date _____________________________

Tax Treatment of Moving Expenses:

Moving expense reimbursements are considered to be wages by the Internal Revenue Service, the Commonwealth of Pennsylvania and Lancaster County. Moving expenses are reimbursed through the Payroll system and appear in Box 1 of the W-2 form at the end of the calendar year. If the move meets each of the three criteria listed below, reimbursements are not subject to Federal, State or local payroll tax withholding requirements or taxable for Social Security purposes, and the expenses are deductible by the employee on his/her Federal tax return. These criteria are as follows:

1) Your new work location is at least 50 miles farther from your former residence than your former work location was from your former residence. For example, if your prior work location was 3 miles from your former residence, your new work location must be at least 53 miles from that former residence.

2) During the 12-month period immediately following the move, the taxpayer must be employed full-time for at least 39 weeks.

3) The move must be in connection with the commencement of work at the new location, and the expenses incurred within one year from the date the new employee first reports to work.

SELECT ONE:

o My move MEETS all three criteria. Do not withhold taxes from my reimbursement payment.

o My move DOES NOT MEET all three criteria. I authorize Franklin & Marshall College to withhold taxes from my reimbursement payment.

Employee’s Signature ______________________________________ Date _________________________

To be completed by the Provost’s Office (faculty) or Human Resources (professional staff):

Approved for Reimbursement? __Yes ___No Amount: ________________________________
Banner Earn Code: ___388 (not-taxable to employee) ___387 (taxable reimbursement)

Authorized Signature: ___________________________________________ Date:__________________

To be completed by the Business Office CC: Business Office

Entered By_________________________ Pay Date:_________________ Withholding?: ___Yes ___No