



The University of Georgia

Accounts Payable EMPLOYEE RELOCATION AND MOVING EXPENSE CHECKLIST

REA#:	Employee Name:	YES	NO
A. Eligibility			
Does the original offer letter state a specific dollar amount for relocation?		<input type="checkbox"/>	<input type="checkbox"/>
Has the Relocation and Moving Expense agreement been signed by the employee, department head and dean or vice president? (Note: Expenses may not be incurred prior to the Relocation and Moving Expense agreement being signed.)		<input type="checkbox"/>	<input type="checkbox"/>
Is the new job at least 50 miles farther from the old home than the old job location was from the old home? If the employee had no previous workplace, the new job must be at least 50 miles from the old home (IRS distance test)		<input type="checkbox"/>	<input type="checkbox"/>
Has the employee been assigned to a full-time, salaried position and agreed to work on a full-time basis for at least one year? For faculty appointed on an academic year basis, one year is defined as two concurrent regular academic sessions of fall and spring or spring and fall semesters equal to nine months.		<input type="checkbox"/>	<input type="checkbox"/>
<p>➤ If the answer to any of the questions above is "no", then the employee is not eligible to be reimbursed from a UGA account. Requests may be submitted to an affiliated foundation for reimbursement if funds are available and if approved by the affiliate.</p> <p>➤ If the answer to any of the questions above is "yes", please continue to Section B.</p>			
B. Setting Up the Encumbrance of Funds in the University's Accounting System			
Are all required signatures for the relevant funding sources documented on the REA form?		<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ Departmental funds must be approved by Department head with budgetary responsibility for the State Account, ■ UGA Foundation funds and Arch Foundation funds must be approved by the appropriate Dean or Vice-President as required by the respective fund agreement and then sent to the External Affairs Office of Financial Services for approval, ■ UGA Research Foundation funds must be approved by the Office of the Vice President for Research Director of Fiscal Affairs, ■ Funds provided through the Office of the Senior Vice President for Academic Affairs must be approved by the Procost. ■ Grant funds must be approved by the project's Principal Investigator (PI), the Department Head, and the Contracts & Grants department 			
Has the relocation package which includes the offer letter, moving agreement, and REA form been submitted to the Accounts Payable office for encumbrance?		<input type="checkbox"/>	<input type="checkbox"/>
<p>➤ If the answer to both of these questions is yes, funds will be encumbered.</p> <p>➤ If the answer to any question is no, the department submitting the package will be contacted to provide additional required information.</p>			
C. Payments/Reimbursements			
Relocation and Moving Expenses include pre-move travel and house hunting trips, travel to the new primary residence, and transportation of household goods, temporary living quarters, temporary storage, meals and other related moving expenses.			
Were all expenses incurred after the date that the moving expense agreement was signed?		<input type="checkbox"/>	<input type="checkbox"/>
<p>➤ If the answer is yes, continue to next steps.</p> <p>➤ If the answer is "no", then the employee is not eligible to be reimbursed from a UGA account.</p>			

EMPLOYEE RELOCATION AND MOVING EXPENSE CHECKLIST (CONT.)

	YES	NO
Submit a pink check request notating the REA number in the area labeled Description and Specifications. (Note: Direct bill and e-check requests may not be used for relocation and moving expenses due to possible tax implications for some expenses.)	<input type="checkbox"/>	<input type="checkbox"/>
Include a completed Employee Request for Reimbursement of Relocation Expense form http://www.busfin.uga.edu/forms/relocation_reimbursement.pdf signed by the employee and department head. Note on the form if the request is the final request.	<input type="checkbox"/>	<input type="checkbox"/>
Submit original receipts and supporting documentation (see reference chart below for guidelines)	<input type="checkbox"/>	<input type="checkbox"/>
Has a request for payment been submitted within 60 days after expenses are paid or incurred? If not, please provide explanation as to why charges were not submitted timely. Following IRS guidelines, UGA has an "Accountable Plan" which requires that expenses be submitted within 60 days after paid or incurred; otherwise, expenses are taxable.	<input type="checkbox"/>	<input type="checkbox"/>
If transportation is by car, actual expenses (gas, oil, and tolls) may be reimbursed and receipts must be submitted. Alternatively, car expenses can be reimbursed at the IRS specified rate of \$0.23 per miles driven, plus tolls. The total mileage driven, as well as the origination and destination must be documented. The \$0.32 differential from the UGA mileage per deim (currently \$0.555 per mile) can be submitted as a taxable moving expense. If mileage is being requested, has the mileage calculation been split between taxable and non-taxable? (i.e. Employee X drives 500 miles to move from his old house to his new home. Per IRS guidelines, \$115.00 (500 miles *\$0.23) is a non-taxable expense and \$162.50 (500 miles *\$0.325) is a taxable expense.)	<input type="checkbox"/>	<input type="checkbox"/>
If the moving company charge exceeds \$4,999.99, has the employee included (3) quotes from third-party movers? An explanation must be included if the lowest acceptable quote was not selected. (Note: Moves that exceed \$4,999.99 will be paid on a reimbursement basis. This requirement is necessary to ensure that State of Georgia purchasing guidelines that require a bid process for expenses of \$5,000 or higher are met).	<input type="checkbox"/>	<input type="checkbox"/>
Are lodging/meal expenses within per diem guidelines? http://askuga.uga.edu/default.asp?id=1619&Lang=1&SID= If not, please adjust amounts or provide a written justification.	<input type="checkbox"/>	<input type="checkbox"/>