

Reimbursement of Relocation Expenses

Reimbursement of relocation is a reportable expense and is subject to Internal Revenue Service (IRS) tax guidelines. Payment for reimbursement expenses is processed through payroll services.

Authorized full time State employees, appointed to a period of more than one year, may be reimbursed for the actual moving costs of household goods, personal effects, and transportation costs covered under Moving Expense Regulations G-200 or G-205. Links to these policies can be found at: <https://www.budget.ny.gov/guide/bprm/g/g-200.pdf> G-200 for Management/Confidential employees and <https://www.budget.ny.gov/guide/bprm/g/g-205.pdf> G-205 for Negotiating Units.

Claim for reimbursement must be submitted within one year of the effective date of the appointment. In the event that an employee resigns or voluntarily separates within one year of the effective date of appointment, the employee is mandated to reimburse the campus for all relocation expenses paid.

Subject to the approved dollar limitations, an eligible employee shall be reimbursed for:

- (1) (i) The basic cost of moving household goods and personal effects from the employee's residence at the time of appointment to the residence located near the new place of employment. The carrier should be authorized by New York State. To verify carrier registration please visit <https://ai.fmcsa.dot.gov/hhg/search.asp>. When carrier services are estimated at more than \$2,500 and a NYS authorized carrier cannot be used, three estimates should be obtained and the least costly vendor should be selected. The three quote requirement is waived for international relocation.

The basic cost of moving shall mean the cost of loading, transporting, and unloading household goods and personal effects, including necessary expenditures for handling such household goods as pianos, refrigerators and deep freezers. Household goods shall not be deemed to include automobiles; other motor vehicles; trailers, other than house trailers used as employees' residences; farm tractors, implements and equipment; livestock; boats; animals raised for profit by the employee; belongings which are not the property of the employee's immediate family; belongings related to commercial enterprises engaged in by the employee or his family; and building materials.

(ii) The cost of additional insurance above the lowest valuation rate charged.

(iii) No reimbursement shall be provided for household goods and personal effects in excess of 12,000 pounds.

(iv) If employee does not use a commercial household goods carrier they shall be reimbursed for the basic cost of moving household goods and personal effects by rental of trailers or trucks from commercial establishments.

- (2) The cost of packing and/or unpacking of household goods and personal effects if such services provided by the carrier are used.
- (3) The cost of storage of goods in-transit for actual storage and for required warehouse handling,

provided such services are required. Reimbursement shall not be provided for storage or handling of goods in excess of 12,000 pounds.

- (4) The cost of transportation of the employees/appointees and their families to the new location, at the rate paid by the State for the use of personally-owned automobiles on official business, the mileage to be measured by the shortest highway route between the two places of residence. Payment shall be made at such rate for one automobile regardless of the number owned, or actual method of transportation used including airfare.

Relocation Expenses Ineligible for Reimbursement

- (1) Transportation of automobiles, boats and other motor vehicles.
- (2) Household goods and personal effects in excess of 12,000 pounds.
- (3) Temporary housing and pre-move expenses.
- (4) Meals.

Processing of Reimbursement Request

1. Please type or print plainly on all forms.
2. The employee/appointee completes the AC92 (attached with instructions) summarizing the detail of allowable expenditures, following the guidelines provided above. Guidelines can be found at: <https://www.budget.ny.gov/guide/bprm/g/g-200.pdf> G-200 for Management/Confidential employees and <https://www.budget.ny.gov/guide/bprm/g/g-205.pdf> G-205 for Negotiating Units. The employee/appointee and their supervisor certify the form.
3. The employee/appointee completes the AC1099-S (attached with instructions) and signs the agreement.
4. Welcome letter from the Dean with approved moving expense reimbursement limits must be included.
5. The employee/appointee attaches a bill of lading or freight bill issued by the carrier showing the charges collected and copies of the three estimates, including the receipted bill **in the event a NYS certified carrier is not used**. Attach a copy of the rental truck agreement, if applicable.
6. The employee/appointee submits AC92 with all applicable receipts and documents attached, including AC1099-S. Include AC3259-S (attached with instructions) if needed.
7. The completed relocation reimbursement package should be submitted to the secretary of the hiring department/office. The package will be reviewed for completeness, signed and forwarded to Purchasing and Accounts Payable for processing.