

<b>Volume F1:</b> Finance	<b>F1.99.2</b> <b>Reimbursement of Moving Expenses</b>  <b>Effective Date:</b> 10/01/2013 <b>Last Revised:</b> 01/10/2019	<b>Responsible Office:</b> Finance and Administration
<b>Chapter 99:</b> General		<b>Responsible Officer:</b> Vice President for Finance and Administration

## POLICY STATEMENT

Northeastern Illinois University will reimburse allowable moving expenses for eligible employees.

## PURPOSE OF THE POLICY

To implement Board of Trustees Regulations which state that eligible moving expenses incurred by eligible employees may be reimbursed.

## WHO IS AFFECTED BY THIS POLICY

Eligible employees new to Northeastern Illinois University.

## DEFINITIONS

**Eligible Employees:** Include the following employees newly hired by Northeastern whose permanent address immediately prior to hiring by Northeastern was outside the Chicago Metropolitan area (Cook, Lake, McHenry, Kane, DuPage and Will counties):

- Faculty – full-time, continuing
- Administrative and Professional employees – full-time, continuing
- Civil Service employees\* – full-time, continuing positions requiring specialized skills

**Continuing Employee:** An individual hired with no end date associated with the appointment.

\*Civil Service employees must adhere to residency requirements as outlined by the State Universities Civil Service System.

## REGULATIONS

Board of Trustees Regulations – Section V, Subsection F, Issued: April 7, 1998  
<https://www.irs.gov/pub/irs-drop/n-18-75.pdf>

## PROCEDURES

Information on reimbursement for allowable moving expenses will be included in the offer letter for eligible new hires. Reimbursement for civil service employees needs approval by the hiring Vice President and the Vice President for Finance and Administration prior to the issuance of the offer letter.

Reimbursement is requested on a Direct Payment Voucher (DPV) and paid by the department for which the employee has been hired. After completing the DPV and obtaining all the required signatures, the DPV, along with original receipts showing charges have been paid in full for all expenses listed, and a copy of the signed offer letter, must be forwarded to the Office of Finance and Administration for verification. Once the voucher has been reviewed and verified for compliance with these guidelines, it will be sent to the Office of Human



Resources for payment to the employee. A budget transfer to reimburse the hiring department for the moving expenses will be initiated by the Office of Finance and Administration.

All moving expense requests must be submitted and processed through the Office of Finance and Administration within six months of the start of employment. Exceptions must be requested in writing to, and be approved by the Vice President for Finance and Administration. Reimbursements for moving expenses incurred after January 1, 2018 are subject to applicable federal income tax per IRS code.

1. Total reimbursement shall be one hundred percent of allowable moving expenses up to \$2,000 and eighty percent of actual expenses over \$2,000 to a total limit of \$4,000. No additional University Funds may be used to supplement reimbursement of moving expenses. Policies regarding the potential use of Foundation funds can be found by contacting the Northeastern Illinois University Foundation.
2. Exceptions to the above limits apply only for the positions listed below. For these positions, moving expenses shall be limited to one hundred percent of the first \$5,000 of allowable expenses and eighty percent of the remaining allowable expenses up to a maximum of twelve percent of the employee's initial annual salary.
  - Vice President
  - Associate/Assistant Vice President
  - Provost
  - Vice/Associate/Assistant Provost
  - Dean
  - Associate/Assistant Dean
  - Executive Director
3. Moving or relocation expenses associated with the appointment of the President shall be limited to reasonable and actual expenses and shall be subject to approval by the Board.
4. Allowable Moving Expenses
  - Moving companies (direct, one-way, from one location)
  - Rental of moving equipment, including necessary gasoline and purchase of moving supplies (e.g., boxes, tape)
  - Personal auto mileage, one vehicle, one-way trip direct from current location to Chicago area, based on current University mileage rate, plus toll fees incurred during the trip
  - Airfare (one-way, from one location)
  - Lodging during move on a direct path from current location to Chicago area, limited to current University lodging rates as found in the University Travel Regulations, plus directly associated parking fees

Not Allowed

- Costs of shipping personal vehicles
- House or apartment hunting
- Meals
- Storage fees
- Animal transportation (pets)
- Any costs associated with the buying or selling of a house
- Car tags/licenses, car insurance
- Driver's licenses or State Identification cards
- Expenses of breaking a lease
- Security deposits
- Costs of connecting / disconnecting utilities
- Temporary living expenses

Original receipts must be submitted for all expenses incurred, except auto mileage.

5. If two or more individuals occupying the same household qualify for reimbursement for moving and relocation expenses and are hired with commencement dates not more than 30 calendar days apart, they shall be eligible for a single reimbursement for that household to be divided equally between or among the individuals.



6. Exceptions to the above items 2 and 4 must be requested in writing to, and approved by the Vice President for Finance and Administration. Items 1, 3 and 5 above are policies of the Board of Trustees and exceptions are not allowed.
7. If an employee is reimbursed moving expenses and resigns from Northeastern within the first year of employment, that employee must reimburse the University 100% of the amount of moving expenses paid to them by the University.

## HISTORY

01/10/2019: added updated regulatory changes from IRS  
04/20/2018: Revised: updated and added information to Procedures section  
Formerly Administrative Memorandum #42 – Reimbursement of Moving Expenses, effective date 3/5/95  
Formerly Fiscal Agent Handbook G5 – Effective Date 8/20/98

## RELATED POLICIES AND OTHER INFORMATIONAL MATERIAL

Illinois Higher Education Travel Board [www.stateuniv.state.il.us/travel](http://www.stateuniv.state.il.us/travel)  
[F1.08.1 Travel Regulations](#)  
[Financial Manager Handbook: M4 Direct Payment Voucher Instructions](#)  
[State Universities Civil Service System Statute and Rules](#)

Note: The Controller's Office provides updates to the University on travel reimbursement changes.

## CONTACT INFORMATION

Please direct questions or concerns about this policy to:

Contact	Phone	Email
Vice President for Finance and Administration	(773) 442-5100	<a href="mailto:finadmin@neu.edu">finadmin@neu.edu</a>

## DISCLAIMER

The University reserves the right to modify or amend sections of this policy at any time at its sole discretion. This policy remains in effect until such time as the Responsible Officer calls for review. Requests for exception to any portion of this policy, but not to the policy statement, must be presented in writing to the Responsible Officer.