MOVING EXPENSE ALLOWANCE

Per changes to the IRS tax laws in December 2017, payments made to individuals related to moving expenses are considered taxable income. As such, VUMC requests all payments made to individuals related to moving allowance be paid directly to the individual via the payroll process so the applicable taxes may be withheld. Payments will be made on the individual's next scheduled paycheck. Early payment is an exception to this process, and should only be used in special circumstances. If an early payment is needed, the department must obtain approval from the Department Chair, or appropriate Executive Officer.

Each section of the attached form should be filled out completely before submitting. Below are guidelines for completing each section:

Employee Information:

1. Employee Name - name of employee that is to be paid
2. Employee ID/SSN - employee ID of individual to be paid (SSN only if no Emp ID)
3. Employee Rcd # - employee record number of individual to be paid
4. Address - home address of individual to be paid
5. City, State, Zip - city, state and zip of the individual to be paid

Department Information:

1. Department ID and Name - initiating department information
2. Initiator Name & Phone - name of person requesting the payment and phone number to contact with any questions that arise concerning the payment request.
3. Question regarding Payment to US Citizen or Permanent Resident - the answer to this question assists in determining the taxability of the payment.
4. Start Date of the Individual - anticipated start date of the individual
5. Agreed Upon Date of Payment - please provide the agreed upon date of payment per offer letter, if stated

Justification or Explanation of Payment:

Provide an explanation for the reason for your payment.

Payment Information:

1. Total Gross Amount of the Payment - amount to be paid to the individual
2. Cost Center Number - cost center(s) to be charged
3. Job Code - job code of the individual receiving the payment
4. Amount per Cost Center - amount to charge to the cost center above

Approval Signatures:

1. PA HD Executor - should have the signature and date of the HD Executor approving payment
2. PA Approver Center - each center listed should have an authorized approver sign
3. Financial Approvers - if other financial approvers are needed per delegation of authority

Early Payment Approval:

If you are requesting that this payment be made prior to the start date of the individual, additional signature approvals on the form are necessary. Within the Academic Enterprise, the signature of the department chair is required. Within the clinical enterprise, the signature of the appropriate executive officer is required. You will also need to include a copy of the offer letter.

Please send completed form to the VUMC Payroll Office.

REQUEST FOR MOVING ALLOWANCE

VANDERBILT UNIVERSITY MEDICAL CENTER

Use this to request moving allowance payments. Payment requests will be processed for inclusion in the individual's next regularly scheduled paycheck, unless a justification for early payment is provided and approval received. Please note that all approvals should be obtained based on the signature delegation of authority policy.

SEND COMPLETED FOR TO THE VUMC PAYROLL OFFICE

Employee Information			
Employee Name		Employee ID/SSN	
Employee Record #		Pay Group	
Address			
City, State, Zip			

Department Information			
Department ID		Dept Name	
Initiator Name		Initiator Phone	

Is this payment to or on behalf of a US Citizen or Permanent Resident? __ Yes __ No

Start Date of the Individual		Agreed Upon Date of Payment (if prior to start date, please provide copy of offer letter and approval)	

Justification or Explanation of the payment

Forms without a business justification will be returned to the initiator and result in payment delays.

Explain the reason for payment.	

Payment Information

Total Amount of Payment	

Cost Distribution	*Center Number*	*Job Code*	*Amount*
	Center Number	*Job Code*	*Amount*
	Center Number	*Job Code*	*Amount*
	Center Number	*Job Code*	*Amount*

Approval Signatures

Role	*Print Name*	*Signature*	*Date*
PA HD Executor			
PA Approver Center			
PA Approver Center			
Financial Approvers			

Early Payment Approval

If this payment needs to be processed prior to the hire date of the individual, additional approval must be obtained from the appropriate individual. For Academic Enterprise departments, the Department Chair must approve below for processing.

	Print Name	*Signature*	*Date*
Department Chair *(Academic Enterprise)*			
Executive Approver *(Clinical Enterprise)*			

For Payroll Processing Use Only - if paid prior to employment start date

Gross Amount		**Taxes Withheld**		**Amt to be paid by Disbursements**	