



### Employee Moving Expense

Policy Area: <b>HR/Payroll</b>	Effective Date: 7/1/2013
Policy Sub Area: <b>Payroll</b>	Last Revision Date: NA
Authority: <b>Office of State Budget Manual, Section 6.6-6.7</b>	Policy Owner/Division: <b>HR/PAYROLL</b>

#### Policy

All State entities shall comply with all applicable federal and state regulations regarding the payment and taxation of employee moving expenses.

The State Budget Manual - Personnel Policies and Regulations Section - governs the State's policy on paying employee moving expenses, and addresses what is taxable and allowable under the Internal Revenue Code:

<http://www.osbm.nc.gov/library/budget-manuals>

The Office of State Human Resources transfer leave policy governs the circumstances when leave with pay may be granted to an employee for a reasonable amount of time required to locate a new residence and to accomplish the relocation to that new residence.

#### Procedures

#### Accounting Guidance

None noted.

#### Related Documents (Memos/Forms)

Office of State Budget and Management (OSBM) Policy Manual

- Section 6.6 Moving and Relocation
- Section 6.7 Procedure for Moving and Payment

<http://www.osbm.nc.gov/library/budget-manuals>

Office of State Human Resources Manual

<http://oshr.nc.gov/policies-forms/leave/transfer-leave>

Internal Revenue Service, Publication 521

<http://www.irs.gov/pub/irs-pdf/p521.pdf>

**NC HR/Payroll System:**

Specific reporting instructions for agencies processed by the NC HR/Payroll System are available in the [Reporting Employee Moving Expense Reimbursements](#) job aid.

**Revision History**

Date	Version	Revision Description	Initials