



REPORTING EMPLOYEE MOVING EXPENSE REIMBURSEMENTS

PY-30 | INFOTYPE IT0015

PY

The purpose of this Business Process Procedure is to explain how to report employee moving expense reimbursement in the Integrated HR-Payroll System.

Moving expenses are defined as the reasonable cost of moving household goods and personal effects from a former residence to a new residence and traveling from the former residence. State agencies must follow the relocation guidelines in the [State Budget Manual](#) to pay employee moving expenses.

The Internal Revenue Service requires certain moving expense payments to be included on an employee's W-2 form. See [Moving Expenses on the IRS Website](#) for more information.

Once expenses are verified and approved by the agency, changes can be made to an employee's wage records.


Wage Types Used Within the Integrated HR-Payroll System

This information is keyed into the Additional Payments Infotype (IT0015).

- 1450 – Relocation Taxable, reimbursement DOT
 - Pays the employee and taxable earnings are reported on the W-2.
- 1454 - Relocation Taxable Reimbursement
 - Pays the employee and taxable earnings are reported on the W-2.
- 1456 - Relocation Taxable Reimbursement PORTS
 - Pays the employee and taxable earnings are reported on the W-2.
- 1458 – Relocation Taxable, Non-Reimbursement
 - Taxable earnings are reported on the W-2. Assumes payment was made outside of payroll system.

Procedure

1. Go to transaction **PA30** (Maintain Master Data File).
2. Enter **Employee Identification Number** (PERNR).
3. Select **Additional Payments Infotype** (IT0015) under the Payroll Tab.

- Click the **Create** (F5)  button. The Additional Payments screen displays.

- Complete Infotype IT0015 (Additional Payments). Enter the following data:
 - Wage type
 - Dollar amount
 - Date of origin
- Click or press **Save** to return to the initial screen.

7. Repeat process for additional wage types if necessary.

- The moving expense amounts display in the Total Other Pay section of the remuneration statement.
- Notice in this example, the expense is non-taxable and non-reimbursable and, therefore, is not part of the current tax or net pay calculations.

Remuneration statement

Pay Period: 04/01/2019 through 04/30/2019
 Check Date: 04/30/2019

Name: Thomas Mcgregor05
 Organization: 4601-Natural and Cultural Resources
 Personnel No: 80001227

	Earnings	Deductions	Taxes	Net Pay	Deductions	Current	YTD
Current:	4,341.75 -	101.08 -	1,079.12 =	3,161.55	BYUP 80/20 AT	50.00	200.00
YTD:	15,138.20 -	404.32 -	3,557.54 =	11,176.34	** Total Health Insurance	50.00	200.00
Earnings		Hours	Current	YTD	NC Flex Dental-AT	35.90	143.60
Regular Salary			3,341.75	13,058.52	NC Flex Cancer AT	15.18	60.72
Paid Holiday				308.48	** Total Other Deductions	51.08	204.32
** Total Base Pay			3,341.75	13,367.00	Total Deductions	101.08	404.32
Holiday Comp Payout				771.20			
Relocation tax, reimburs			1,000.00	1,000.00			
** Total Other Pay			1,000.00	1,771.20			
Total Earnings			4,341.75	15,138.20			



Information

For additional assistance in keying data in IT0015, reference the business process procedure on one-time payments and deductions located on the OSC Training > Help Documents website.

<https://www.osc.nc.gov/documents/one-time-payment-deductions-infotype-0015>

Additional Resources

Training HELP website: https://www.osc.nc.gov/training/training_help_documents

Change Record

Change Date: 8/13/2020 – Changed by C. Ennis

Changes: Updated format, assigned reference number, and made accessible

Change Date: 4/30/2021

Changes: Updated images, added Alt Text. L. Lee