

Relocation Allowance Election Form

Employee Name: _____

Hire Date: _____

Job Title: _____

Relocation Date: _____

Department: _____

Employee Number: _____
(If known/assigned)

Relocation Allowance: \$ _____

Any additional relocation allowance payments made after the future employee has elected the disbursement path are processed only through payroll in combination with the regular payroll and require dean/VP approval.

Beginning in 2018, an employee can no longer deduct personal moving expenses nor can an employer pay or reimburse an employee's personal moving expenses on a tax-free basis. However, UAB can continue to pay such moving expenses to be treated as taxable W-2 wages through Payroll. Moving expenses and house hunting trips are both classified as a Relocation Allowance.

UAB provides two options for the relocation allowance up to two months prior to the relocation date. However, these payments are subject to federal, state, FICA, and local taxes. Therefore, since AP payments are not W-2 reportable, the taxes and taxability have to occur once you are hired and active on the payroll. If the hire date has passed, then all relocation allowances are paid through payroll and taxed accordingly.

Election of Payment Options

A. Receive 100% of the payment up to two months prior to relocation through our Accounts Payable (AP) department. The taxation would be divided between the first and second full regular payroll. The tax liability due will have an impact on the net pay for these two months.

B. Receive 60% through AP up to two months prior to relocation and remaining 40% through Payroll. The payroll payment would be processed on the first full payroll in combination with the taxation of the AP relocation allowance. The tax liability due will have an impact on the net pay for the first month but offset somewhat by the 40% remaining disbursed through payroll.

Notwithstanding any language to the contrary, UAB will follow applicable laws, rules and regulations regarding the taxability of, and withholding for, any and all payments made to or on behalf of its employees.

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| EMPLOYEE | I, _____, elect option (enter A or B) ____ for payment of my relocation allowance. If the hire date has passed, then all relocation allowances are paid through payroll and taxed accordingly. | |
| | Signature: _____ | Date: _____ |
| Please complete the W-9 provided. | | |

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|--|--|--------------------------------|
| DEPARTMENT | Department Information: _____ | Contact Name: _____ |
| | Email: _____ | Phone Number: _____ |
| | Mail to Address on Offer Letter | Return to Departmental Contact |
| | Relocation Allowance isn't allowable on a grant. Relocation Allowances will be charged to remaining payroll labor sources based on the percentage distribution. If you wish to provide an override account (s), please list below: | |
| | Account: _____ | Percentage: _____ |
| Account: _____ | Percentage: _____ | |
| Account: _____ | Percentage: _____ | |
| Please attach a copy of the offer letter. | | |

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| CENTRAL | |
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