

MICHIGAN STATE UNIVERSITY

Employee Moving Expense Information

Payments made during the calendar year _____
Keep this form for your records

Employee Name		Social Security Number	
Moving Expense Payments	(A) Amount paid to employee	(B) Amount paid to a third party for employee's benefit and value of services furnished in kind	(C) Total (add columns (A) and (B))
I. Non-Taxable Payments			
Transportation and storage of household goods and personal effects			
Travel and lodging payments for expenses of moving from old to new home. DO NOT include meals.			
Subtotal of "nontaxable" amounts	I.A.	I.B.	I.C.
II. Taxable Payments			
All other payments (list type and amount) Note: These amounts are taxable and must be included in the employee's income and are subject to withholding _____ _____ _____ _____ _____			
Subtotal of "taxable amounts"	II.A	II.B	II.C.
Total. Add the amounts in column (C) of sections I. and II. ----->			

Purpose of Form

This form indicates the amount of any reimbursement made to the employee, payments made to a third party for the benefit of the employee and the value of services furnished in kind for moving expenses.

The IRS has specified the types of moving expense payments that are considered taxable and nontaxable, as well as the restrictions that apply to these payments. For details, refer to the Manual of Business Procedures, Section 53: Moving Expenses.

In accordance with IRS regulations, note the following:

Non-taxable payments

- o Amounts reported under section I.A. are non-taxable and are required to be reported as a notation on IRS Form W-2 (Box 12, code P).
- o Amounts reported under section I.B. are non-taxable and are not reportable on IRS Form W-2.

Taxable payments

- o Amounts reported under section II.A. and section II.B. are considered taxable, subject to income tax withholding and are reported on IRS Form W-2.

Additional Information

For detailed moving expense information, see IRS Publication 521, Moving Expenses.