

Subject: Instant HR & Payroll: Next HR Liaison Meeting and Moving Expenses Tax Update
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Instant HR & Payroll

Happy April! We have an important Instant HR & Payroll for you today.

Please read below for information about the moving expenses tax update and for more information about the next HR Liaison meeting.

Next HR Liaison Meeting

Join us for the spring HR Liaison meeting on **Monday, April 9 from 2 – 4 pm in Merten Hall, 1201.**

The meeting will also be video-conferenced to Arlington: Founders Hall B119 and SciTech: Bull Run Hall, 254. If you would like to be conferenced in from Loudoun or Front Royal and for additional questions, please e-mail Bridget Peabody at bpeabody@gmu.edu.

To register visit <http://hr.gmu.edu/learning>.

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Moving Expenses Tax Update

Remember the Tax Cuts and Jobs Act from earlier this year? Well, we have another update!

Effective January 1, 2018, all moving expenses paid on behalf of or reimbursed to faculty and staff are taxable under the Tax Cuts and Jobs Act. New hires, as well as, faculty and staff hired in 2017 who have not received or been reimbursed for their relocation expenses, will be affected. Relocation provided to new hires will be paid to the employee as a lump sum relocation bonus, subject to tax withholding and a retention period.

Current Employees (who have not received or been reimbursed for relocation in part or in full and whose relocation terms were agreed to prior to tax changes effective January 1, 2018):

Relocation that has been directly billed to the university – Accounts Payable will forward the payment requests that are directly billed to the university to Payroll. Payroll will contact the HR Liaison to work through these payments. A copy of the invoice, listing the employee name and G-number, must be sent to the Payroll Office within 10 business days for tax reporting.

Relocation that is paid by the employee - If an employee has an outstanding relocation reimbursement request that needs to be paid to the employee, please contact Mira Halilovic, Data Support and Reconciliation Supervisor (x3-2625).

In both scenarios the department has two options:

- 1) Provide an estimated gross-up, approximately 54.8%, of the invoice or reimbursement for current employees. The amount of the invoice or reimbursement and the gross up is taxable to the employee.
- 2) Decline to provide gross up assistance. The appropriate withholding taxes will be withheld from the employees' regular pay. This may significantly reduce the employees' net pay in the pay period processed and the department is expected to inform the employee accordingly.

New Hires

New Hires who already have a signed contract: The Office of the Provost has been reaching out to units to include an amendment to their employee contracts. Contract amendments must be signed by the employee and the unit. Original, signed amendments should be sent back to Kim Ford, Personnel Project Manager, MSN 3A2. Original amendments will then be forwarded to Human Resources & Payroll and will be processed within 30 days of the employee's start date. If you have questions about contract amendments, please email provppm@gmu.edu.

Going forward: Relocation bonuses will be paid according to the new language provided in the RTS system for Instructional/Research faculty and [Administrative/Professional Faculty Offer Letter Template](#) for Administrative Faculty. Human Resources will process payment within 30 days of the employee's start date. While direct billing through a common carrier is no longer available, new employees may continue to utilize common carriers with whom the university has contracts to secure advantageous pricing.

During this transition, departments are encouraged to inform all new hires of the new tax implications on relocation to mitigate any confusion and unexpected financial hardship. For additional information please review the [Executive Tax Update: Relocation](#).

Please note that the Commonwealth of Virginia Department of Human Resource Management has not issued guidance in regard to the tax update and the process

may be subject to change.

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