

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.

C. Receive 100% of the relocation amount through payroll to be included with the first payment. The taxation will occur when the payment is paid.

Notwithstanding any language to the contrary, UAB will follow applicable laws, rules and regulations regarding the tax-ability of, and withholding for, any and all payments made to or on behalf of its employees. **If you should resign from UAB within six (6) months of your hire date, you agree to reimburse UAB 75% of the relocation allowance provided. If you should resign from UAB within seven (7) to twelve (12) months of your hire date, you agree to reimburse UAB 50% of the relocation allowance.**

I, _____, elect option (enter A, B or C) _____ 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 visit the iSupplier website to request a supplier number. Questions involving this step should be directed to uabisupplier@uab.edu. Once the supplier number is issued, Payroll will process a payment request and a check will be mailed to the address used in iSupplier.

Department information: _____

Contact Name: _____

Email: _____

Phone Number: _____

Mail to Address used in iSupplier

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.