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February 11, 2005

**Payroll Letter 875**  
Supersedes Payroll Letter 576

To: HR Administrators, Payroll Officers, Personnel Officers, Fiscal Officers,  
Labor Relations Officers, and EEO Officers of All Departments,  
Institutions, Boards and Commissions

From: Dan R. Parks, State Payroll Administrator

Subject: Moving Expenses

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Effective pay period ending 01/22/2005, the employee PAYU online screen was changed to prohibit the entry of moving expenses. This includes the following pay exception entries: Moving Expense (MOVE), Lodging (LODG) and Mileage (ME).

Only employees who have been appointed to a position identified in ORC 126.32 are eligible to be reimbursed for moving expenses. Ohio Administrative Rule 126-10-03 describes the guidelines for employees who are eligible for reimbursement of moving expenses.

When the employee is entitled to moving expenses, the agency vouchers vendor payments and employee reimbursements through the Office of Budget and Management (OBM). OBM State Accounting notifies the HRD Payroll Accounting Team of any moving expenses that have been processed during each month. Then, the Payroll Accounting Team will contact your agency's Business Office to obtain the necessary information to report moving expenses on the employee's payroll record. If applicable, the employee will incur Medicare withholding when the expense is posted to payroll. Moving expense will also be reported on the employee's W-2 Wage and Tax statement.

For additional information about the reimbursement of moving expense, please reference OBM's web site and review the "Reimbursement of Interviewing, Moving and Temporary Living Expenses Policy". In addition, IRS Publication 521 provides information about moving expenses.

DRP/drp