

UNIVERSITY OF HAWAII
 FORM INSTRUCTIONS
 EMPLOYEE RELOCATION ALLOWANCE WORKSHEET FOR W-2 REPORTING OF MOVING EXPENSE (UH FORM 17A)

PURPOSE:	To process Relocation Allowance Reimbursements as Deductible and Non Deductible Moving Expenses for University Board of Regents (BOR) Appointees
DATA ITEM	COMPLETION INSTRUCTIONS

All fields must be completed unless noted as optional. Refer to APM A8.863 for detailed policies and procedures.

Campus	Enter campus code from UH Form 17
Date	Enter date form prepared.
Doc No.	Enter 5-digit document number from UH Form 17
Appointee's Name	Enter appointee's last name, first name and middle initial consistent with HRIS Form PNF
P/R No.	Enter appointee's payroll number
SS #	Enter appointee's social security number
Department	Enter department name
Appointee's Title	Enter appointee's position title
Rank	Enter appointee's position rank
B.U.	Enter appointee's collective bargaining unit code
Appointment Date	Enter date appointed to position
Date Departed	Enter date left old residence
Date Arrived	Enter date arrived new residence
Address from which Relocated	Enter address from which appointee has relocated
Deductible Moving Expenses	Itemize traveling expenses (include lodging, but not meals) while moving to appointee's new home. This includes expenses for the day appointee arrives. If appointee uses a car to move, only 10¢ a mile (Fed rate) is considered deductible. Parking fees and tolls may also be deducted. Appointee can include any lodging expenses incurred in the area of his/her former home within one day after he/she could not live in his/her former home and overnight lodging on the day of arrival. All other days in which transportation and lodging expenses were incurred must be itemized in the non-deductible section. Itemize expenses claimed for moving household goods and personal effects. Sub-total accordingly and carry total to UH Form 17, Amount field (object code 4891). These amounts will be reported as non-taxable moving expenses in the pay period processed and identified with a code P.
Non Deductible Moving Expenses considered	Itemize all other expenses claimed in this section and subtotal accordingly and carry total to Form 17, Amount field (object code 4892). The portion of the mileage reimbursement in excess of the federal allowable rate is considered non deductible and taxable. Some possible expenses have been listed to help you recognize that they will be non deductible by the IRS. These expenses will be reported as taxable moving expenses. These amounts will be included in appointee's gross earnings in the pay period processed, identified with a code T, and Federal, State, FICA, & Medicare withholdings deducted.
Total Reimbursement	Enter total Deductible and Non Deductible Moving Expenses claimed for reimbursement. This total must match Total Relocation Allowance on UH Form 17.

Submit the original and 3 copies of UH Form 17A, one set of original receipts & support documents, with original UH Form 17 & 2 copies to the Accounts Payable Office after approvals have been obtained. Maintain a copy for your records. Accounts Payable will attach a copy of UH Form 17A to the appointee's REIMBURSEMENT CHECK.