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<th><strong>Laboratory Relocation Expenses</strong></th>
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| **OVERVIEW** | This section provides the requirements and procedures for providing state contract moving services to eligible employees for relocating laboratories.

See *BPPM 55.62* regarding the requirements and procedures for providing compensation to eligible employees to cover the cost of relocating household goods.

Purchasing Services manages moves of laboratory and/or other professional equipment used directly in an employee's new position at the University.

**Taxation** | Expenses for relocation of laboratory and/or other professional equipment used directly in an employee's new position may be paid by the University without any taxable implications for the employee.

Effective January 1, 2018, all expenses for relocation of household goods are taxable to the employee, in accordance with federal law. (See *BPPM 55.62*.)

**ELIGIBILITY** | The University may pay laboratory moving expenses for laboratory or other related professional equipment that become the property of the University. The appropriate dean, vice president, or designated official may authorize a laboratory move directly paid for by the University as included in the incoming employee's offer letter or other documentation evidencing such approval.

**AUTHORIZATION** | Deans or other principal administrative officers may authorize payment to move professional equipment, e.g., laboratory equipment, professional books, which are not part of the employee's household goods. (See Eligibility.)

The administrative unit that employs the individual pays for any authorized costs.

**Sponsor-Funded** | For employees funded by sponsored projects, direct questions regarding allowability to Sponsored Programs Services, French Administration 240; e-mail sps@wsu.edu. Many agreements with federal agencies allow for relocation expenses.

**PROCESSING REQUESTS FOR LABORATORY MOVES** | The procedures for laboratory moves involve actions by the employing department to request the services and actions by Purchasing Services and Accounts Payable to process payment for the moves.
Laboratory Relocation Expenses

### Employing Department

**All Employees**

The department prepares a Departmental Requisition including the name, address, telephone number, and title of the new employee. (See *BPPM 70.10.*) The Departmental Requisition specifies which laboratory moving services are authorized.

- The department routes the requisition to the dean or equivalent administrative officer for approval.
- After approval, the department sends the requisition to Purchasing Services.

**Faculty**

Documentation for faculty laboratory relocation expenses includes the following:

- The offering letter to a faculty candidate from the Provost's Office mentions the relocation costs if the costs are a part of the offer. See *BPPM 60.11.*
- The personnel action appointing the candidate includes a statement in the remarks section which authorizes laboratory relocation expenses. See *BPPM 60.25.*

**Professional Equipment**

A Departmental Requisition is required to move professional equipment such as laboratory or special equipment or professional books which are not a part of the employee's personal household goods. If the equipment ownership transfers to WSU, contact Property Inventory, Controller's Office, to add the equipment to WSU's inventory. See also *BPPM 20.50.*

Professional equipment relocations are arranged and coordinated through Purchasing Services.

### Payment Procedures for State Contract Professional Equipment Moves

The vendor routes an invoice for moving costs to Purchasing Services. Purchasing Services routes a copy of the WSU Purchase Order and the vendor's invoice to Accounts Payable.

Accounts Payable reviews the WSU Purchase Order and pays the invoice.