

OREGON ACCOUNTING MANUAL		Number 50.20.00.PO
Oregon Department of Administrative Services State Controller's Division		Effective Date February 1, 1994
Chapter	Tax Issues	.1 OF .1
Part	Moving Expenses	
Section		Approval Signature on file at SCD

Authority Internal Revenue Code Section 132, Omnibus Reconciliation Act of 1993 and IRS Announcement 94-2 (12-22-93)

- .101 Payments made to employees for reasonable, receipted expenses of moving household goods and personal effects from the employee's former residence to the new residence and receipted costs of travel and lodging, not including meals, are non-taxable and will be paid through the Oregon State Payroll System (**OSPS**) using pay code MVN.
- .102 Payments made for any other moving expenses, whether through labor agreement or policy, are taxable and must be made through the OSPS using pay code MVT.