

Travel and Reimbursement Services Moving & Relocation Policy

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Overview

Introduction

The intent of these regulations is to provide the University general rules, guidelines, and specific limitations when reimbursing personnel for relocating their household to accommodate the Commonwealth. The regulations are to assist in moving and relocating employees, their families, household goods and personal effects from a primary residence to a new work location as expeditiously as possible and at a fair and reasonable cost to the University. University management should take necessary steps that all reimbursements are thoroughly documented and reviewed in every case before being approved for payment.

The responsible Authorized Approver must approve the offer of reimbursement for Moving & Relocation expenses before the offer is formally made to the employee or any expenses are reimbursed. If the position for which the Moving & Relocation is being approved is at or above the Authorized Approver, approvals must move up the chain of command, not down.

Any signatures on University documents must be originals or electronic; an individual signing another person's name and initialing it is unacceptable, as is anyone using another person's electronic ID and password. The use of signature stamps is specifically prohibited.

Policy

Department Election

If a department elects to provide Moving & Relocation reimbursement, it must do so within the maximum limitations and restrictions provided herein.

No department is required by these regulations to provide such reimbursement for Moving & Relocation expenses, and may restrict the amount provided to a lesser sum than the maximum allowed, either in total or by category.

Due to financial and fiscal constraints and other department personnel considerations, each department is authorized to supplement these regulations provided that the *Reimbursement Limitations* (shown below) are not exceeded, and such supplements do not constitute deviation from provisions of the reimbursement.

IRS Regulation Compliance

It is the University responsibility to comply with Internal Revenue Service (IRS) regulations. All Moving & Relocation reimbursements, with the exceptions of moving household goods and personal affects, temporary in-transit storage and traveling to the new place of residence, must be included in the employee's gross income on the Federal W-2 form.

Adherence to IRS moving and relocation regulations for income reporting and tax deduction and reporting applies to all departments, even when non-State (local) funds are used.

Regulation Application

These regulations apply to University employees, except employees who do not qualify for moving and relocation reimbursement, such as those paid on an hourly or daily basis and others specifically exempt by Order of the Governor or by Acts of the General Assembly. In instances where an exemption exists, documentation of this exemption should accompany the request for reimbursement.

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Policy, Continued

Test of Public Review The University management must ensure that all reimbursements are thoroughly documented and reviewed in every case before being approved for payment.

Reimbursement Basis Only Moving and relocation expenses can be paid on a reimbursement basis only with the exception of payments to the common carrier and/or up to thirty (30) days temporary storage.

All reimbursements, except common carrier or temporary storage, must be processed through the Payroll office.

Reimbursements through other processes, such as the petty cash reimbursement process, are not allowed.

Definitions

Covered Institution Means, on and after the effective date of its initial management agreement with the Commonwealth, a public institution of higher education of the Commonwealth of Virginia that has entered into a management agreement with the Commonwealth to be governed by and in accordance with the provisions of subsection D of § 23-38.88 and Subchapter 3 of the Act.

Authorized Approver The Authorized Approver:

- should have authorization over the account being charged,
- should be the employee's direct supervisor,
- should not be asked to approve the expenses for an employee to whom they report, and
- can only approve those reimbursements within their transaction authorization limit.

At VCU an Authorized Approver may be an employee's supervisor or an employee delegated the responsibility by the responsible Authorized Approver or Vice President. While approvals must be made at the levels required by policy, approvals should always move up the chain of command from the payee, not down, to prevent the situation of a subordinate approving a supervisor's expenses

Carrier Transportation Services performed by a common carrier transportation company (e.g., loading, hauling, crating, and unpacking) and incidental materials supplied in moving the employee's household goods and personal effects.

Common Carrier Any licensed commercial moving company.

Days All references to *days* refer to calendar days.

Family Includes any spouse or dependent that resides in the household and moves to the new location.

Moving Actions to change a place of primary and permanent residence.

Moving Expenses Expenditures for transporting the employee, family, household goods, and personal effects from the former residence to the new work location.

Personal Residence House, condominium, townhouse, or rental property (e.g., apartment, flat) where the employee's primary household is maintained on a permanent basis.

Primary Household Household goods and personal effects which are maintained at the employee's main place of residence.

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Definitions, Continued

Relocation The process of assigning, establishing, and/or settling in a particular place for employment purposes.

Relocation Expense Expenditures other than moving expenses incurred in the process of relocating the employee and family.

State Employee Any elected, appointed, salaried, or classified employee of a State agency or University.

State Funds Any funds deposited with the State Treasurer, whether derived from appropriations or University receipts.

Moving and Relocation Agreement An agreement to remain in the employment of the University from the first day in the position until twelve (12) months thereafter or as specified by the Moving and Relocation Agreement. This agreement must be signed prior to receiving any reimbursements.

Temporary Quarters Temporary quarters are defined as lodging or housing in which the employee lives at a reasonable cost, until a permanent residence is secured, or up to a maximum of 90 days. Temporary quarters could consist of any type of lodging or housing, such as hotels/motels, apartments, or single family dwellings.

Eligibility

University Discretion

The eligibility of any employee for reimbursement of moving and relocation expenses involves University discretion.

Each University has the authority to approve or disapprove expense reimbursements resulting from valid relocations subject to the regulations set forth herein.

The University is responsible for notifying employees of any limitation of scope or University policy which may affect the eligibility for reimbursement.

Employee

Eligible employees must be salaried employees of the University in regular, full-time positions or as defined by the University.

Relocation

Conditions To Be Satisfied To be eligible for reimbursement, the employee's relocation must meet **all three** of the following conditions:

No.	Condition	Description
1	Relocation at Employer's Request	<p>The relocation must be at the request of the University and for the good of the University as determined by the Authorized Approver.</p> <p>Expenses will not be reimbursed when the relocation is at the request of, or for the convenience of the employee.</p>
2	Relocation Distance	<p>The distance between the employee's new work location and former residence must be at least fifty (50) miles greater than the distance between the employee's old work location and the former residence. That is, the employee's commuting distance must have increased by at least fifty (50) miles one way. For example, if the original commuting distance from the former residence to the old work site was 10 miles, the new work site must be at least 60 miles (10 miles original commuting distance plus the 50-mile increase) from the former residence.</p> <p>Special consideration as defined by the University may be given for relocations which require the employee to establish a new residence in a specific geographical location when commuting distance is not increased by 50 miles. In situations when commuting distance is not increased by 50 miles, the total cost of moving and relocation is considered taxable income. (This includes moves from temporary housing to permanent housing.)</p>

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Relocation, Continued

No.	Condition	Description
3	One-Year Employment	<p>The employee must <u>satisfactorily</u> maintain employment on a full-time basis, as defined by the University at least <u>one year</u>, or as specified by the Moving and Relocation Agreement commencing on the date that the employee starts work on a regular basis at the new location.</p> <p>The tenure condition must be documented in the Moving and Relocation Agreement.</p>

Reimbursement Limitations

**Expenses
Incurred and
Supported**

Any expenditure to be reimbursed must be reasonable, necessary, reimbursed after the employee executes a Moving and Relocation Agreement form and reported to the University within twelve (12) months of the date the employee starts work at the new location. In any case where the University requires the transfer of an employee whose circumstances result in allowable expenses being submitted for reimbursement after the twelve (12) months may be approved by the Authorized Approver.

**Reimbursement
Dollar Limit**

Maximum reimbursement is limited to \$15,000, excluding transportation and storage costs of a commercial moving company.

A maximum amount is not placed on expense reimbursement or costs related to use of a common carrier for transportation and storage of household goods and personal effects. A summary of expenses allowed by particular category can be found on the Travel and Reimbursement Services page of the Procurement Services website at [Moving and Relocation Summary](#).

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Reimbursement Limitations, Continued

Travel Travel related to moving and relocation is eligible for reimbursement according with the University's travel regulations, and are limited to:

- Trips for actual house hunting,
- The initial trip (employee's move to new residence), after employment to the new duty station; and,
- The trip to bring the family to the new residence (temporary or permanent).

Travel reimbursement may include automobile rental under certain circumstances.

Mileage Reimbursement for mileage may not exceed the mileage rate established by the IRS in effect at the time of travel. All mileage reimbursements over the amount allowed by IRS as a deduction are taxable.

Employee's Spouse Is State Employee If the employee's spouse is a State employee and otherwise eligible for moving and relocation expenses, reimbursement of any such expenses will be paid to only one employee within the limits prescribed and only to move the primary household to the new location.

Funding Disbursements for reimbursable moving and relocation expenses and related taxes, if any, must be funded from monies within the employing University's budget.

Pre-Employment Expenses Expenditures for travel, testing, interviewing, and related activities incurred by or for a prospective employee before the applicant has accepted the employment offer are termed *pre-employment expenses* and are not considered moving and relocation expenses.

Travel expenses of prospective employees, incidental to an employment interview, may be reimbursed by the University. Such pre-employment expenses will be reimbursed pursuant to the University policies.

House-Hunting Expenses

House-Hunting Expenses House hunting expenses include the following for employee and spouse while traveling:

- **Cost of transportation (including automobile rental)**
- **Meals**
- **Lodging**

Travel expenses for house-hunting purposes are eligible for reimbursement in accordance with the University's travel regulations.

The number of reimbursable trips for house hunting purposes is limited to three (3) trips for the employee and three (3) trips for the spouse.

The maximum number of reimbursable lodging nights is fifteen (15). A night of combined lodging for both the employee and spouse counts as one night.

Temporary Quarters

Temporary Quarters Reimbursement for reasonable **lodging** or rent may be claimed for a period of ninety (90) days not to commence earlier than thirty (30) days prior to 1st day of employment.

Reasonable **residential parking fees** will be reimbursed during the ninety (90) days of temporary quarters.

Expenses for **meals** may be claimed for the first thirty (30) days of residence in temporary quarters.

Such expenses must be reasonable and necessary as defined by the University.

Home Sale Expenses

Home Sale Actual expenses of real estate commissions on the sale of the former principal residence and those customary closing and legal costs incurred in the sale of that residence, as listed below, are reimbursable. Reimbursement for home sale expenses is limited to \$15,000. A copy of the *Closing Statement*, signed by the closing attorney, the realtor, or the seller, must be included as supportive documentation when requesting reimbursement.

Home Sale Expenses Reimbursable The following expenses related to the sale of the principal residence due to moving and relocation are reimbursable:

- Actual expense of real estate commission;
 - Attorney fees;
 - Escrow fees;
 - State or local transfer taxes; and,
 - Pest inspections.
-

Home Sale Expenses NOT Reimbursable The following expenses are not reimbursable:

- Sales commissions and similar expenses if the employee acts as a selling agent (closing and legal costs are allowed);
 - Advertising and "Fix-up" costs;
 - Loss sustained on sale of residence;
 - Real estate and capital gains taxes;
 - Payment and repayment of interest;
 - Points or loan payment charges that are negotiable;
 - "Carrying" costs (maintenance fees, utilities, principal, etc.);
 - Mortgage penalties; and,
 - Buyer's closing costs, including Virginia fees.
-

Cancellation of Lease The settlement of a lease in the former residence is reimbursable if the settlement is due to moving and relocation.

Expenses for Relocating Household Goods and Personal Effects

Common Carrier

The actual costs paid for common carrier transportation of the employee's household goods and personal effects from the former principal residence to the residence at the new work location are reimbursable.

If the employee seeks reimbursement for costs associated with common carrier transportation, the amount of actual costs is allowed in addition to the \$15,000 limitation (minus employer FICA tax), dependent upon the budget that has been determined by the individual department/school.

VCU policy for obtaining quotes on common carriers Unless utilizing a contracted vendor, the employee should obtain three (3) quotes when the price exceeds the department's delegated authority of \$10,000.

- For expenses \$10,000 and over utilizing a contract vendor, the individual is not required to obtain three (3) quotes since the competitive process has been satisfied.
- For expenses \$10,000 and over that do not utilize a contract vendor, three (3) quotes will be required and the lowest of the three (3) bids should be used.
- For expenses less than \$10,000, only a single quote is required, consistent with all other procurement guidelines.

If the expense is greater than \$10,000 and a contract vendor is not being utilized, departments should contact Purchasing for guidance.

The quote(s) should be the lowest received quote, meet the pick-up and delivery requirements of the employee and should be used for the moving of *personal effects* from the *former residence* to the new residence. Copies of the quote(s) should be provided to the University prior to a formal commitment to utilize the common carrier.

When at all possible, the employee should utilize a common carrier based in Virginia. When outside of the Commonwealth of Virginia, employees should contact Virginia common carriers to inquire if they are able to match bids submitted by out-of-state firms.

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Expenses for Relocating Household Goods and Personal Effects, Continued

Self-Moving

If the employee chooses to move himself/herself, the amount of the actual costs incurred will be included in the \$15,000 limitation. The following actual costs are reimbursable, within the \$15,000 total limitation, with appropriate documentation.

- **MOVING VEHICLE RENTAL**

Moving van, truck, trailer, hand truck, or other appropriate moving equipment, vehicles, and supplies are reimbursable with rental company receipt. Purchase of such a vehicle or equipment is not reimbursable. The purchase of moving supplies, such as packing paper, boxes or cartons, may be reimbursed with appropriate receipts. The amount of such purchases must not exceed \$500. Gas used by a rental truck during the move is reimbursable with proper receipts.

- **LABOR USED DURING THE MOVE**

Reimbursement is limited to a reasonable hourly wage with the maximum total being \$500. Labor provided by the employee or immediate family member(s) is not reimbursable. A receipt from the individual employed, with amount paid and a signature, must be attached to the reimbursement request.

- **MILEAGE**

If a personally-owned or borrowed moving vehicle is used in the move, reimbursement will be allowed using the current IRS mileage rate specified.

All mileage reimbursements over the amount allowed by IRS as a deduction are taxable. Example: For Calendar Year 2007, the IRS per mile rate for mileage reimbursement for travel is 48.5 cents and the allowable moving deduction per mile is 20 cents; therefore, 28.5 cents per mile would be reported as taxable income.

Reimbursement will not be allowed to cover the "rental value" of the personally-owned vehicle.

A car or truck with a trailer in tow will also be reimbursed at the mileage rate specified in the current rate chart:

<http://www.irs.gov/taxpros/article/0,,id=156624,00.html>

Expenses for Relocating Household Goods and Personal Effects, Continued

- **TOLLS**

Tolls paid during the move are reimbursable provided the name of the facility (road, bridge, and tunnel) is provided. A receipt is required for reimbursement where the individual claim is greater than \$25.

**Storage
Expense**

The expense for a maximum of thirty (30) days temporary (in-transit) storage of household goods is reimbursable, if the employee cannot move directly into the new residence.

This amount is **not** included in the \$15,000 limitation (minus Employer FICA tax)

Expenses for New Home Purchase

Introduction

Expenses related to the purchase of a replacement home, which is the primary residence, are reimbursable for the specific items listed below and are subject to the maximum limitation for all moving and relocation expenses of \$15,000 (*minus employer FICA tax*).

To qualify for this reimbursement, the relocated employee must have owned a primary residence at his prior location, which due to relocation resulted in disposal of the residence.

PLEASE NOTE: Prior to reimbursing any expenses related to the purchase of a new home, a closing statement showing the sale of the previous residence must be submitted to Travel & Reimbursement Services.

This reimbursement is not allowed for the purchase of a second residence, investment property, business property, or resort/vacation property.

Reimbursable Expenses & Documentation

The following expenses related to a home purchase are reimbursable:

- VA funding fee
- Loan origination fee, or lease processing fee
- Mortgage survey
- Appraisal fee
- Credit report
- Title search
- Recording fee
- Title insurance
- Attorney fee
- Home inspection (Limit 1)
- Notary fees

All of these expenses must be related to the purchase of the primary residence. Documentation identifying these expenses is required.

Expenses for New Home Purchase, Continued

Closing Within 12 Months

For expenses related to a home purchase to be considered for reimbursement, the replacement (closing) of the prior primary residence must be accomplished within twelve (12) months after the official starting date of employment.

Extenuating circumstances that result in the twelve (12) month period expiring prior to the purchase (closing) of a replacement home may be approved by the Authorized Approver for up to an additional 12 months.

Extensions after this period may be presented to the appropriate Authorized Approver for review and may result in an extension, if warranted.

Non-Reimbursable Expenses

Costs related to the **purchase and replacement of a primary residence** not specifically listed above are not reimbursable.

Examples of some expenses that are not reimbursable follow:

- Utility deposits and/or connection fees
- Real estate taxes, prepaid or otherwise
- Capital gains taxes
- Mortgage loan differential
- Realtor fees related to purchasing
- Remodeling or decoration expenses
- Points, discount fees, or loan payment charges
- Repair and maintenance costs
- Homeowner insurance
- Homeowner warranty fees
- Private mortgage insurance
- Permit fees such as building, sewer, and zoning
- Deposit for rent

Costs related to **moving and relocation not specifically allowed in these regulations** are not reimbursable. The following expense items are examples of expenses that shall not be considered as valid moving and relocation expenses and will not be reimbursable:

- Insurance in excess of bulk rate coverage provided by the Common Carrier;
- Cost to transport recreation vehicles such as yachts;
- Laundry or dry cleaning while in temporary quarters; and,
- Cost to move a pet.

Moving and Relocation Agreement

Introduction To be compensated for moving and relocation expenses—except where the relocation resulted from a transfer required by the University—the employee must execute a Moving and Relocation Agreement with the employing University *before* any such expenses are reimbursed.

Moving and Relocation Agreement Stipulation The agreement must stipulate that the employee must **remain actively employed on a regular, full-time basis in University service for at least one year**, or as specified by the Moving and Relocation Agreement, commencing upon the date when the employee starts work at the new location

Early Employee Termination The following table illustrates reimbursable situations when early-employee termination occurs.

If the . . .	Then the . . .
Employee terminates University employment before the obligated one year of service	Employee refunds to the University a <i>pro-rated amount</i> of the gross amount of moving and relocation reimbursements. In this situation, actual reimbursements received by employee and paid to third parties on the employee's behalf and all taxes deducted that relate to these reimbursements are <i>pro-rated based upon the time employed</i> .
University required the relocation	Employee is not required to make a repayment of expenses.
University elects to terminate the employee due to unsatisfactory job performance <i>and not due to standards-of-conduct violations</i>	Employee is not required to make a repayment of expenses.
University undertakes a manpower reduction requiring a layoff	Employee is not required to make a repayment of expenses.
Employee's termination is for other reasons beyond the employee's control and found to be acceptable by the employing University	University can waive repayment or require pro-rated repayment based upon the time employed.

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Moving and Relocation Agreement, Continued

Agreement for Each Move The employee must sign a separate Moving and Relocation Agreement for each move for which the employee is eligible for moving and relocation expense reimbursement.

If the employee is transferred to another work location in the State service before the period covered by the Moving and Relocation Agreement has elapsed, the remaining period(s) of employment obligation will carry forward to the new location.

All Agreements for Reimbursement of Moving and Relocation Expenses terminate no later than the agreed upon time in the Moving and Relocation Agreement.

Exceptions Exceptions involving the early cancellation of an existing Moving and Relocation Agreement upon executing a new agreement for Moving and Relocation Agreement will be at the option of the University or Universities involved.

Agreement Date Although it is not required that a copy of the University's Agreement accompany all requests for reimbursement, it is required that the signature date is referenced on the Moving and Relocation Expense Summary.

Special Payment Process Reimbursements made directly to the employee must conform to the current IRS regulations, Taxable and Non-taxable reimbursements must be reported on the employee's W-2.

Lodging, Meals, & Mileage Reimbursement for lodging, meals, and mileage must be actual, reasonable, necessary, and within the guidelines of the University's travel policy. Also, supporting documentation by way of receipts and detailed listings is required.

Reimbursement Forms The University's form must be properly completed and attached, along with required receipts and detailed backup.

Third-party payments can be made to common carriers for transportation of the employee's household goods and personal effects from the former residence to the residence at the new work location or for temporary storage of employee's household goods up to thirty (30) days if an employee cannot move into his new residence. No other third-party payments can be made for moving and relocation expenses.

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Moving and Relocation Agreement, Continued

Approvals All moving and relocation expenses to be reimbursed must be approved by the Authorized Approver.

Exceptions The Authorized Approver may grant a one-time extension of a time limitation up to 12 months to each employee for claiming moving and relocation expenses.

Employee Responsibilities

• **Documentation & Reasonableness**

Each employee eligible for moving and relocation expense reimbursement is responsible for obtaining original receipts and other documents that are necessary to support all claims for reimbursement.

All expenses submitted for reimbursement must be actual, reasonable, necessary, and within the guidelines of these regulations.

• **Timeframe**

Each designated category of reimbursement expenses should be itemized and employees are encouraged to submit for payment within 30 days after the last expenditure is made or the last invoice is received for expenses in a given category. All reimbursements should be submitted within twelve (12) months after beginning employment at the new location, unless an extension is granted.

• **Breach of Moving and Relocation Agreement.**

If the employee does not fulfill the employment term specified by the Moving and Relocation Agreement, the total gross amount of reimbursements received by the employee and paid to third parties on behalf of the employee, plus all taxes deducted that relate to those reimbursements must be refunded on a pro-rated basis as stipulated in the Moving and Relocation Agreement.

Under these circumstances, the employee's gross income for tax purposes will be adjusted by the University for the total amount refunded to the University.

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Moving and Relocation Agreement, Continued

- **Breach of Moving and Relocation Agreement.**

If the employee does not fulfill the employment term specified by the Moving and Relocation Agreement, the total gross amount of reimbursements received by the employee and paid to third parties on behalf of the employee, plus all taxes deducted that relate to those reimbursements must be refunded on a pro-rated basis as stipulated in the Moving and Relocation Agreement.

Under these circumstances, the employee's gross income for tax purposes will be adjusted by the University for the total amount refunded to the University.

University Responsibilities

- **Reimbursement Processing**

The hiring University reviews, approves, and properly files all vouchers and invoices claiming reimbursement or payment of moving and relocation expenses subject to these regulations.

- **Employee Reimbursement Eligibility**

University management must be able to substantiate the reimbursement eligibility of a new employee as a condition of employment and must retain copies of binding employment tenure and other agreements for all eligible employees.

If an employee does not satisfy the terms of the Moving and Relocation Agreement, the University must collect a *pro-rated amount* the gross amount of all moving and relocation reimbursements made to that employee unless proper approval has been granted to prorate or waive repayment. This includes all reimbursement paid to the employee and third parties on behalf of the employee plus all taxes deducted that relate to those reimbursements. The employee's gross income must then be adjusted to reflect the total amount received by the University.

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Moving and Relocation Agreement, Continued

- **Direct Payments To Third Parties**

Payments to common carriers (commercial moving companies) for actual carrier transportation and/or up to thirty 30 days storage can be made by the University.

No other third-party payments may be made for moving and relocation expenses. All other payments must be made directly through the payroll process.

- **Tax Withholding & Reporting**

It is the Payroll Accounting Office's responsibility to include all moving and relocation reimbursements and payments to meet both employer withholding and employee reporting of gross income and applicable payroll taxes as defined by the Internal Revenue Service on the Federal W2 form. All reimbursements and vendor payments must be thoroughly documented and will be reviewed by Travel and Reimbursement Services before being approved for payment; assistance in advance from that office is recommended.

IRS Reporting

Introduction

Applicable Federal and State laws require certain reimbursements to relocated employees to be included in the employee's gross income, and certain relocation expenses to be excluded.

Expenses which constitute qualified moving expense reimbursements under Federal guidelines should not be considered as taxable income.

Expenses which are not qualified are taxable and should be included in the employee's W-2 tax withholding statement.

Each employee is ultimately responsible for the proper reporting and tax treatment of any reimbursements to the IRS for each tax year.

Qualified Moving Expenses

The following information provides general guidance on the possible tax treatment of the reimbursements/payments received as a result of relocation. It is recommended that the employee consult a tax advisor or devote personal time to a detailed review of tax regulations to determine the effect upon personal income tax liability. Additionally, IRS publication 521, *Moving Expenses*, is available upon request from the IRS.

Qualified moving expenses are defined as the reasonable costs of

(1) moving household goods and personal effects from the former residence to the new residence (this includes common carrier and in-transit storage expenses), and

(2) travel—including lodging during the period of travel—from the former residence to the new place of residence.

Qualified moving expenses **do not** include any expenses for meals.

Non-Qualified Moving Expenses

The following cost do not constitute qualified moving expenses under Federal guidelines:

- Pre-move house hunting trips
 - Temporary living expenses in the general location of the new job and,
 - Selling or settling an un-expired lease on the former residence or the cost of buying a new residence.
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IRS Reporting, Continued

Qualified moving expenses **are excludable** from gross income and wages for income and employment tax purposes to the extent paid for by the agency or University. **The reimbursement of expenses which do not constitute qualified moving expenses reimbursements under the IRS guidelines must be added to the employee's income as taxable income with the appropriate Federal and State income taxes withheld.**

Summary: Moving and Relocation Expense Reimbursement Limitations

Introduction

The following table summarizes the dollar limitations associated with facets of the moving and relocation process.

Item	Category	Description
1	Total Reimbursement	Maximum reimbursement is limited to \$15,000 (minus Employer FICA tax), excluding the costs of common carrier and storage of household goods and personal effects.
2	House-Hunting Expenses	House-hunting expenses are subject to the University's policies and are included in the maximum reimbursement amounts
3	Temporary Quarters	Temporary quarters are subject to the University's policies and are included in the maximum reimbursement amounts.
4	Home Sale	Home sale expenses are included in the maximum reimbursement amounts.
5	Transportation of Household Goods and Personal Effects	If the new employee pays and requests reimbursement for common carrier transportation, the amount of actual costs is allowed in addition to the maximum reimbursement of \$15,000. If the institution pays the common carrier on behalf of the new employee, the actual common carrier expenses is allowable in addition to maximum reimbursement of \$15,000 for other moving expenses.
6	Purchase of Moving Supplies – Limit of \$500	Purchase of Moving Supplies is included in the maximum reimbursement amount.
7	Labor Used During Move – Limit of \$500	Labor used during the move is included in the maximum reimbursement amount.

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Summary: Moving and Relocation Expense Reimbursement Limitations, Continued

Item	Category	Description
8	Storage of Household Goods and Personal Effects	In-transit storage of household goods is reimbursable. The amount of actual costs is allowed in addition to the maximum reimbursement amount.
9	Home Purchase	Home purchase expenses are included in the maximum reimbursement amount.
