Policy 2.13
Moving Expenses

Responsible Official: Vice President for Finance/Chief Finance Officer
Administering Division/Department: Payroll
Effective Date: January 01, 2008
Last Revision Date: October 09, 2018

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Overview

This policy provides guidelines for the reimbursement of relocation.

Applicability

All faculty and staff.

Policy Details

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2.13.1 General

Newly hired faculty and staff may be offered relocation assistance as part of their compensation package. Relocation assistance provides reimbursement for reasonable expenses in a move of household items to the Atlanta area. To be eligible, new employees must move a minimum of 50 miles from their present home, move within the first year of hire, and have a reasonable expectation of remaining in their position for longer than one year.

The amount of assistance provided to each employee is the responsibility of the hiring official within the school or division. No commitment to reimburse relocation expenses can be made without the prior written approval of the dean, vice president, or department head.

All other University guidelines that apply to travel reimbursements apply to relocation.

All expenses paid for by the employee should be submitted to the Payroll Department using the Moving Expense Report. Moving Expense Reports should be submitted within the first year following the move unless extenuating circumstances existed that prevented the move within that time frame.

The hiring department does have the option to cap the amount of moving expense reimbursed out of their budget. The maximum amount to be reimbursed must be clearly marked on the Moving Expense Report.

Employees are not allowed to pay for relocation expenses for another employee and then be reimbursed. Employees are no longer allowed to initiate payments for moving expenses by purchase orders, corporate card and p-card charges, and employee expense reimbursements through Compass or Accounts Payable.

2.13.2 Tax Guidelines for Reimbursement

Effective with the “Tax Cuts and Jobs Act” legislation, all relocation reimbursements, including direct payments to vendors, made on or after January 1, 2018 will be taxable.

Taxable relocation reimbursements will be included in gross income and will be reported in box 14 on the Form W-2. When these expenses are reimbursed, social security (OASDI - Old-Age, Survivors, and Disability Insurance), Medicare, federal, and state income taxes will be withheld. Taxes withheld for relocation expenses will be added to the taxes withheld from regular salary paychecks.

Employees must use the Moving Expense Report when requesting reimbursement. Attach all original receipts to the form that also contains an original signature by the employee and departmental approver. Note that banking or credit card statements are not original receipts. If original receipts cannot be provided, then complete a Lost or Destroyed Receipt Affidavit Form found on the Finance website.

2.13.3 Types of Reimbursable Moving Expenses

There are two classes of moving expenses – those expenses incurred to transport and store household goods and travel from the old residence to the new residence and those expenses incurred for pre-move trips and other relocation expenses.

Expenses incurred in moving household goods and personal effects from the employee’s old residence to the new residence and expenses related to travel from the old residence to the new residence (including lodging only—no meals) during the move include:

1. **Transportation of household goods.** All reasonable expenses incurred in packing and moving household goods to the new residence plus the expenses of storing and insuring them while in transit. Storage costs are considered “in-transit” if incurred within 30 days after the goods are moved from old residence and before delivery to the new residence.

2. **Expenses of traveling from old residence to new residence.** All reasonable expenses incurred while traveling from old residence to the new one such as transportation and lodging. The IRS Standard Mileage rate varies from year-to-year.

3. **Members of household are included.** Expenses incurred transporting and storing household goods belonging to members of the employee’s household can also be reimbursed. Family members must
live in both the old and the new residence. Family members do not have to travel together or at the same time. However, you can only include expenses for one trip per person.

4. **Reasonable expenses only.** Moving expenses are reimbursed to the extent they are reasonable under all the circumstances related to the move. Examples include the shortest and most direct route taken, conventional modes of transportation used, and lodging that is not lavish or extravagant.

Expenses incurred in the cost of pre-move trips in search of a new home and other relocation expenses include:

1. Cost of meals while traveling from the old residence to the new residence
2. All expenses associated with pre-move househunting trips
3. Temporary living expenses in the Atlanta area after starting work,
4. Real estate expenses incurred for Selling (or settling an unexpired lease for) the old residence, and buying (or acquiring a lease for) the new residence,
5. Storage expenses in excess of 30 days after relocation
6. Mileage reimbursements in excess of the IRS standard mileage rate
7. Return trips to former residence

2.13.4 Non-Reimbursable Items

The cost of obtaining visas or permits to work in the US are not reimbursable. The costs of altering your personal vehicle in association with transporting yourself, family members and/or household goods and personal effects are not reimbursable.

Definitions

n/a

Related Links

- Current Version of This Policy: [http://policies.emory.edu/2.13](http://policies.emory.edu/2.13)
- Payroll Department: ([https://www.finance.emory.edu/home/payroll/index.html](https://www.finance.emory.edu/home/payroll/index.html))
- Lost or Destroyed Receipt Affidavit: ([https://www.finance.emory.edu/home/payroll/forms1/LostReceiptAffidavit-MovExp.pdf](https://www.finance.emory.edu/home/payroll/forms1/LostReceiptAffidavit-MovExp.pdf))
- Finance Website: ([http://www.finance.emory.edu](http://www.finance.emory.edu))

Contact Information

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Revision History

- Version Published on: Oct 09, 2018 (quick revisions)
- Version Published on: Jan 05, 2015 (Updated IRS document to 2015 rates)
- Version Published on: Feb 18, 2014 (Updated to add 2014 IRS mileage rates)
- Version Published on: Jul 31, 2013 (Updated "Related Links")
- Version Published on: Mar 13, 2009
- Version Published on: Mar 29, 2007 (Original Publication)