



## 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:** January 05, 2015

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### Overview

This policy provides guidelines for the reimbursement of relocation.

### Applicability

All faculty and staff.

### Policy Details

#### 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. If an employee wishes to have the University pay a vendor (such as a moving company) directly, they should facilitate that request through Payment Services.

#### 2.13.2 Tax Guidelines for Reimbursement

In conjunction with the Omnibus Budget Act of 1993, it is important to distinguish between taxable and non-taxable items when submitting a request for relocation reimbursement.

The non-taxable portion of relocation reimbursements will not be included in gross income. However, it will be included in box 12 on the W-2 as an information only item. The taxable portion will be included in gross income and will be reported in box 14 on the W-2. 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, and 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.

#### **2.13.2.1 Non-taxable**

The only reimbursements that are non-taxable (with no dollar limit) are those incurred in moving household goods and personal effects from the employee's old residence to the new residence. The expenses related to travel from the old residence to the new residence (including lodging only—no meals) during the move include :

- 1. Moving company:** Provide the original receipt from the moving company. It is recommended the employee pay the moving company directly to reduce costs, paperwork, and the possibility of mishandling.
- 2. Airfare:** Attach original receipt from individual tickets for employee and family members.
- 3. Auto rental:** Attach original receipt for auto or truck rental. Rental will be reimbursed when used to transport employee, family members, or household goods.
- 4. Personal auto:** If travel is by car, actual expenses such as gas and oil may be deducted (but not repairs, maintenance, depreciation, or insurance). Alternatively, expenses may be computed using the IRS Standard Mileage rate for moving expenses plus tolls and parking fees. The University reimburses use of a personal car at IRS Standard Mileage rates for business miles driven. Therefore, the difference between the standard business mileage rate and the standard mileage rate for moving may be a taxable reimbursement. Clearly differentiate taxable and non-taxable mileage reimbursements on the Moving Expense Report.
- 5. Lodging:** Attach original itemized receipts for lodging en route to new residence.

#### **2.13.2.2 Taxable**

The only reimbursements that are taxable are those incurred in the cost of pre-move trips in search of a new home, temporary living expenses in the Atlanta area, selling (or settling an unexpired lease for) the old residence, and buying (or acquiring a lease for) the new residence, any meals connected with the relocation, and mileage reimbursements in excess of 20 cents a mile. When these expenses are reimbursed, social security (OASDI - Old-Age, Survivors, and Disability Insurance), Medicare, federal, and state income taxes will be withheld. These expenses include:

- 1. Airfare:** Attach original receipt connected to the ticket for all trips in search of new home.
- 2. Auto rental:** Attach original receipt for auto rental when used in search of new home or for temporary living.
- 3. Personal auto:** The University reimburses use of a personal car at IRS Standard Mileage rates for business miles driven. The reimbursement is taxable for (1) total mileage for trips in search of new home, (2) temporary living expenses previous to relocation, and (3) during the move itself. Reimbursements for auto use can be calculated as actual car expenses (gas, oil, etc.) or mileage reimbursement. All actual car expense or mileage reimbursements (taxable and non-taxable) should be recorded on the Moving Expense Report.
- 4. Meals/tips:** Attach original receipts for any meals connected with the relocation.
- 5. Lodging:** Attach original receipts for lodging incurred on trips in search of new home or temporary living.

## **Definitions**

*Relocation Assistance:* Reimbursement for reasonable expenses in a move of household items to the Atlanta area.

## **Related Links**

- Current Version of This Policy: <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)
- [Moving Expense Report](https://www.finance.emory.edu/home/payroll/forms.html): (https://www.finance.emory.edu/home/payroll/forms.html)
- [Payment Services](https://www.finance.emory.edu/home/Procure%20and%20Pay/index.html): (https://www.finance.emory.edu/home/Procure%20and%20Pay/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)
- [IRS Website for Standard Mileage Rates](http://www.irs.gov/uac/Newsroom/New-Standard-Mileage-Rates-Now-Available;-Business-Rate-to-Rise-in-2015):  
(http://www.irs.gov/uac/Newsroom/New-Standard-Mileage-Rates-Now-Available;-Business-Rate-to-Rise-in-2015)

### Contact Information

Subject	Contact	Phone	Email
Expenses - Reimbursed to Employee	Payroll Department	404.727.6100	payroll@emory.edu
Expenses - Paid Directly to Vendor	Payment Services	404.727.6090	actspay@emory.edu

### Revision History

- Version Published on: Feb 18, 2014 (*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*)

*Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit [policies.emory.edu](http://policies.emory.edu) to ensure that you are relying on the current version.*