Policy 2.13
Moving Expenses

This policy version was not current at the time of printing. Please see http://policies.emory.edu/2.13 for the current version.

Responsible Official: Vice President for Finance/Chief Finance Officer
Administering Division/Department: Payroll
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Overview

The purpose of this policy is to define “relocation,” clarify who is eligible, address taxation and the payment process for reimbursement.

Applicability

Newly hired faculty and staff for reasonable expenses incurred in a move of household items to the Atlanta area as a result of an employment decision by Emory University.

Policy Details

2.13.1 General

Due to the substantial changes in the Omnibus Budget Act of 1993, it is necessary to distinguish between taxable and non-taxable reimbursements when submitting a request for relocation reimbursement. The information below explains which reimbursements will and will not be taxed. However, all other University guidelines that apply to reimbursements of travel are still in effect. Payment Services will reimburse non-taxable travel expenses, while taxable reimbursements will be paid by Payroll either as a supplemental pay or as a monthly adjustment. Please use the new Moving Expense Report when requesting reimbursement.

“Relocation” is for eligible newly hired faculty and staff for reasonable expenses incurred in a move of household items to the Atlanta area as a result of an employment decision by Emory University. To be eligible for reimbursement, new employees must move a minimum of 50 miles from their present home; must move within the first year of hire; and must have a reasonable expectation of remaining in their position for longer than one year.

The level of financial assistance provided is, in all cases, the responsibility of the hiring official within the school or division. No commitment to reimburse relocation expenses should be made without the authority of the Dean, Vice President or department head for approval.

2.13.2 Non-taxable
The only reimbursements that are non-taxable (with no dollar limit) are expenses incurred in moving household goods and personal effects from the employee’s old residence to the new residence. This also includes expenditures related to travel from the old residence to the new residence (including lodging only—no meals).

**Moving company:** In order to receive reimbursement for moving household goods, the original receipt from the moving company must be attached. Please note that we encourage paying the moving company directly to reduce costs, paperwork, and the possibility of mishandling. Please contact Payment Services – Travel at 404-727-6090.

**Airfare:** To request airfare reimbursement, attach original receipt connected to the individual tickets for employee and family members.

**Auto rental:** To request reimbursement for renting a vehicle, attach original receipt for auto or truck rental when used to transport employee, family members, or household goods in the move.

**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 at 18 cents per mile driven plus tolls and parking fees. As of January 1, 2006, Emory reimburses business use of a personal car at 44.5 cents per mile. Therefore, 26.5 cents may be taxable reimbursement. Please differentiate taxable and non-taxable mileage reimbursements on the Moving Expense Report.

**Lodging:** To request reimbursement for lodging, attach original itemized receipts for lodging en route to new residence.

### 2.13.3 Taxable

Taxable expenses include the cost of pre-move trips in search of a new home, temporary living expenses in the general area of the new workplace, 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 18 cents a mile. When these expenses are reimbursed OASDI, Medicare, Federal, and State Income taxes will be withheld.

**Airfare:** To request reimbursement for airfare, attach original receipt connected to the ticket for all trips in search of new home.

**Auto rental:** To request reimbursement for renting a vehicle, attach original receipt for auto rental when used in search of new home or for temporary living expenses.

**Personal Auto:** Emory reimburses 26.5 cents per mile for personal auto use in addition to the non-taxable 18 cents, for a total reimbursement of 44.5 cents per mile. The 26.5 cents is taxable, for total mileage for trips in search of new home and temporary living expenses previous to relocation, and 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) are requested on the Moving Expense Report.

**Meals/tips:** To request reimbursement for meals/tips, attach receipts for any meals connected with the relocation.

**Lodging:** To request reimbursement for lodging, attach original receipts for lodging incurred on trips in search of new home or temporary living expenses.

The non-taxable portion of relocation reimbursements will not be included in gross income. However, it will be included in one of the information boxes on the W-2 as an information item only. The taxable portion will be included in gross income and will not otherwise be noted on the W-2. Taxes withheld for relocation expenses will be added to the taxes withheld from regular salary checks.

Please follow all University guidelines explained on the Moving Expense Report.

**Related Links**

- Current Version of This Policy: [http://policies.emory.edu/2.13](http://policies.emory.edu/2.13)

**Contact Information**
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 to ensure that you are relying on the current version.