The university complies with federal and state regulations on reporting nonqualified reimbursement and payment of moving costs as additional income to the employee. Applicable deductions may be claimed by the employee by filing the appropriate forms in his/her annual income tax filing. All federal and state income and/or payroll taxes that might be due on reimbursed or paid moving expenses are the responsibility of the employee and will not be paid or reimbursed by the university.

Greater than 50 Miles
The new main job location must be greater than 50 miles from the former residence than the old main job location was in order to qualify as moving expenses.

1 Year of Employment
Individuals must complete one year of employment for the expenses to remain qualified moving expenses.

Allowable Moving Expenses Per Policy
The IRS refers to theses expenses as qualified.

- Costs of moving ordinary personal and household effects.
- Cost for one moving trip to new home per member of household. Shortest, most direct route available by conventional transportation.
- Cost for mileage at the current moving mileage rate for the actual move.
- Costs for shipping for moving ordinary personal and household effects.

Taxable Reimbursements
Moving expense reimbursements for the following are not restricted by policy but they are required to be reported as income through Payroll. The IRS refers to these expenses as nonqualified.

- Costs of house-hunting expenses. One trip for employee (with spouse optional).
- Costs for temporary housing up to five days if arrival of household goods has been delayed for reasons beyond the control of the employee.
- Costs for meals or per diem.

Not Reimbursed - University Policy 3-032

- Costs for transportation of pets or other animals. Note: This includes hotel pet charges.
- Costs for Professional Equipment, such as special, large or unusual equipment or collections, not generally a part of or used in an ordinary household.
- Costs for transportation of more than one motor vehicle. Note: This includes rental truck towing a private vehicle while driving another private vehicle.
- Costs for moving of recreational vehicles, trailers, boats, snowmobiles, airplanes or other non-household items.

Top Tips!
- Don’t know where to start? See the Relocation Package Example.
- Be sure to use the correct account code for moves: 63900-63919.
- If you need to submit a request for a move over $5,000—use the Non-Catalog form in UShop & contact Purchasing.
- If you are submitting a request for moving expenses under $5,000—submit a Travel Reimbursement or ePR.

This is a quick reference guide and is not all-inclusive for moving requirements. For additional information, please see IRS publication 521, University Policy 3-032, and Policy 3-030.