



Reimbursable Moving Expenses

Any expense related to moving will be reimbursed up to the amount allowed on the appointment letter. Expenses that are reimbursed but not considered non-taxable will be processed as compensation subject to taxes. IRS rules indicate what is considered deductible/non taxable. This is an excerpt from IRS Publication 521, Moving Expenses:

Deductible Moving Expenses

You can deduct the reasonable expenses of:

- Moving your household goods and personal effects (including in-transit or foreign-move storage expenses), and
- Traveling (including lodging but not meals) to your new home.
You cannot deduct any expenses for meals.

This means that any expenses related to the move will be taxable to the employee and the taxable amount added to a paycheck for payroll tax deductions if they are not included in this list of examples:

- Cost of moving household goods
- Cost of boxes, tape and other packing supplies
- Hotel stays that are in transit. (hotel stays in Corpus Christi are considered temporary housing, therefore taxable)
- Mileage of personal vehicles (for calendar year 2013, \$0.24 per mile is considered non taxable, any mileage reimbursement over \$0.24 per mile is taxable to the employee, these amounts could change from year to year)
- Fuel for personal vehicles or moving vans (cannot be reimbursed for mileage if being reimbursed for actual fuel charges)

All reimbursements require original receipts. Anything reimbursed that is not listed above will be considered taxable to the employee. For more detailed information, go to IRS.gov to see IRS Publication 521, Moving Expenses.