

## Carleton College's Policy for Moving Expense Reimbursement

Carleton College follows the IRS regulations for reimbursing moving expenses. Carleton College requires original receipts for the amount to be reimbursed.

### Reimbursement Moving Expenses

**Distance Test** – Your new main job location is at least 50 miles farther from your former home than your old main job location was from your former home. (For example, if your old job was 3 miles from your former home, your new job must be at least 53 miles from that former home.)

**Time Test** – If you are an employee, you must work full time for at least 39 weeks during the first 12 months after you arrive in the general area of your new job location. Count only your full-time work as an employee.

**Moving household & personal effects and vehicle shipping** – Can deduct cost of packing, crating, and transporting your household goods and personal effects and those of the members of your household. You can include the cost of storing and insuring household goods and personal effects within ***any period of 30 consecutive days*** after the day your things are moved from your former home and before they are delivered to your new home.

**Traveling expenses** (not meals) (shortest, most direct route available by conventional transportation)

**Travel by car** use either:

Actual expense, such as gas and oil for your car, if you keep an accurate record of each expense

**or**

**24 cents a mile**

Parking fees and tolls

Lodging

### Non-Reimbursable Moving Expenses

Carleton College **cannot** reimburse for the following items as **non-taxable** moving expenses:

Pre-move househunting expenses

Temporary living expenses

Meal expenses

Any part of general repairs, general maintenance, insurance, or depreciation for your car

Expenses of buying or selling a home

Expenses of getting or breaking a lease

Security deposits (including any given up due to the move)

Home improvements to help sell your home

Loss on the sale of your home

Mortgage penalties

Losses from disposing of memberships in clubs

Any part of the purchase price of your new home

Real estate taxes

Car tags

Driver's license

Refitting carpets and draperies

Storage charges except those incurred in-transit and for foreign moves.

For more information on Moving Expenses, look on the Web site  
[http://www.irs.ustreas.gov/prod/forms\\_pubs/pubs/p52102.htm](http://www.irs.ustreas.gov/prod/forms_pubs/pubs/p52102.htm)