Moving Expense Reimbursements

Moving expenses for new staff maybe provided if deemed appropriate based on position level. Eligibility for moving expense reimbursement for new faculty will be indicated in the faculty member’s contract letter. All such expenses require adequate documentation with a list of expenses supported by original invoices, receipts, etc. Moving expenses paid by the College will be included or excluded from your taxable wages in accordance with current Internal Revenue Service regulations, Publication 521.

Typically, Carleton agrees to reimburse for covered moving expenses as defined by the IRS.

Distance Test

Your new main job location is at least 50 miles farther from your former home than your previous main job location was from your former home. (For example, if your previous 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

You may 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 actual expense** (such as gas and oil for your car) if you keep an accurate record of each expense
- **Or Standard Mileage Rates** per IRS guidelines (attach mileage log or MapQuest type documentation), parking fees, toll, and lodging.
As per IRS Publication 52, if any of the following moving expenses are approved for reimbursement, they will be considered **taxable income** and will be subject to federal and state withholding:

1. Pre-move house hunting expenses
2. Temporary living expenses
3. Meal expenses
4. Any part of general repairs, general maintenance, insurance, or depreciation for your car
5. Expenses of buying or selling a home
6. Expenses of getting or breaking a lease
7. Security deposits (including any given up due to the move)
8. Loss on the sale of your home
9. Mortgage penalties
10. Losses from disposing of memberships in clubs
11. Any part of the purchase price of your new home
12. Real estate taxes
13. Car tags
14. Driver’s license
15. Storage charges except those incurred in-transit and for foreign moves.

**Requesting Reimbursement:**

**For Faculty:** Submit your receipts to the Dean of the College Office. The Dean’s office will submit the reimbursement request to the Business Office.

**For Staff:**

1. Form: Business Office [Payment Request Form](http://apps.carleton.edu/campus/business/businessofficeforms/)
2. Gather original receipts and enter line items on the form directly or create a listing and attach.
3. Sign and submit to Human Resources for verification and approval.
4. HR will forward the Payment Request Form and receipts to Accounts Payable and/or Payroll.
5. **For non-taxable expenses:** Requests received in the Business Office by noon on Thursdays, will be processed and deposited Friday of the following week.
6. **For taxable expenses:** requests will be included with the next payroll cycle.

**Related Documents:**


IRS Form 3903 – Moving Expenses. You will need to submit this form with your income taxes.

Moving contractors found on our consortium's websites: (You are not required to use these services)

- E&I (Educational & Institution Cooperative)
- ACTC (Associated Colleges of the Twin Cities)
- Provista

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