Texas A&M International University
Moving Expense Reimbursement Guidelines

The following guidelines are set forth regarding reimbursement of moving expenses. Requests for reimbursements are carefully reviewed by the Office of Budget, Payroll, & Fiscal Analysis (BPFA). Any expense that does not adhere to these guidelines will be excluded from reimbursement.

1. In order for moving expenses to be reimbursed, the following conditions and requirements must be met –
    a. **Offer** – Your offer letter must include an approved amount for moving expenses.
    b. **Distance** – Your new main job location must be at least 50 miles further from your former home than your old main job location was from your former home.
    c. **Proof of Payment** – Itemized receipts showing proof of payment are required. A quote or estimate will not be accepted.

2. Allowable Moving Expenses –

    a. **Reasonable Expenses** – You can claim only those expenses that are reasonable for the circumstances of your move. The cost of traveling from your former home to your new one should be by the shortest, most direct route available by conventional transportation. If traveling by car, actual expenses **or** 17 cents per mile can be claimed as moving expenses. Also moving expenses can be claimed for any member of your household who has both your former and new home as his or her home. ***Receipts are required for all expenses, except for mileage reimbursement. For mileage reimbursement, a Google Maps printout with total miles from original location to Laredo, TX through the most direct route is required.***

    b. **Allowable Expenses for Household Goods and Personal Effects** –

        1) The cost of packing, crating and transporting your household goods and personal effects from your former home to your new home.
        2) 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.
        3) Any costs of connecting or disconnecting utilities required because you are moving household goods and personal effects.
        4) Costs of shipping an automobile or household pets to a new home.
        5) The cost of moving household goods and personal effects from a place other than your former home; however, the amount allowable is limited to the amount it would have cost to move them from your former home.

    c. **Travel Expenses** – The costs of transportation and lodging for yourself and members of your household while traveling from your former home to your new home is allowable, including any expenses for the day that you arrive. Lodging expenses while traveling from your former home is limited to one night per stop. You can also include any lodging expenses you had in the area of your former home within one day after you could not live in your former home because your furniture had been moved. Only expenses for one trip to your new home for yourself and members of your household will be reimbursed.

3. Disallowed Moving Expenses –
    - Any item(s) that would become personal property
    - Any part of the purchase price of your new home
    - Car rental expenses incurred the day after employee arrives at new job location
    - Car tags
    - Commuting expenses (example: Uber to work location)
    - Driver's license
    - Expenses dated before the employee signs their offer letter
    - Expenses of buying or selling a new home
    - Expenses of getting or breaking a lease
    - Home improvements to help sell your home
    - Loss on the sale of your home
    - Losses from disposing of memberships in clubs
    - Meal expenses
    - Mortgage penalties
    - Personal transportation expenses (example: Uber to grocery store)
    - Real estate taxes
    - Refitting of carpets and draperies
    - Return flights for self, family or other household members
    - Security deposits
    - Storage charges except those incurred in-transit
    - Temporary living expenses
    - Travel or shipment of goods to a domicile outside your new job location
    - Visa or work authorization expenses
4. Associated Taxes –

    Beginning in 2018, reimbursement of moving expenses are no longer deductible (non-taxable) and withholding for employment taxes is required at the point of payment. Employment taxes generally include social security tax (6.2%), Medicare tax (1.45%) and federal income tax at the supplemental tax rate (22%). The amount of the reimbursement will also be included on the employee's W-2 as taxable income.

5. Timeline for reimbursement of moving expenses –

    A completed Request for Reimbursement of Moving Expenses with required receipts should be submitted to the Dean's Office (for Faculty) or appropriate VP's Office (for Administrators) for initial review/approval.

    The signed request is then sent to the Office of Budget, Payroll & Fiscal Analysis for final review/approval. Approved reimbursements will be paid on the next available monthly pay date.

Additional Information

- Under limited circumstances, offers made in subsequent years will exclude personal travel from reimbursement.
- Moving expense reimbursements are based on actual expenses paid. Expenses will not be reimbursed in advance.

For questions regarding reimbursement of moving expenses, please contact the Office of Budget, Payroll & Fiscal Analysis at budgetandpayroll@tamiu.edu.