

**EMORY UNIVERSITY  
PAYROLL DEPARTMENT  
MOVING EXPENSE REPORT**

**Is this payment to or on behalf of a non-U.S. citizen or non-permanent resident? YES \_\_\_\_\_ NO \_\_\_\_\_**  
If YES, please contact a Tax Specialist at 727-7889

**Type or Print Legibly**

Name of Traveler: \_\_\_\_\_ Dept. Name: \_\_\_\_\_  
Employee Id or Social Security #: \_\_\_\_\_ Dept. Number: \_\_\_\_\_  
Campus Address: \_\_\_\_\_ Moving From City: \_\_\_\_\_  
\_\_\_\_\_ Trip Date: from: \_\_\_\_/\_\_\_\_/\_\_\_\_ to : \_\_\_\_/\_\_\_\_/\_\_\_\_  
\_\_\_\_\_ Purpose of Trip: \_\_\_\_\_

**EXPENSE DETAILS**

Nontaxable	Receipts Attached		Total Expenses	Less Prepaid Expenses	Net Expenses	
	YES	NO				
Moving Company	*		\$	\$	\$	
Airfare	*		\$	\$	\$	
Auto Rental	*		\$	\$	\$	
Personal Auto-Enroute			\$		\$	Mileage = _____
Lodging	*		\$	\$	\$	_____ x .19 cents
			\$	\$	\$	\$ _____
Miscellaneous	**		\$	\$	\$	
Total Nontaxable			\$	\$	\$	Account Number to be Charged
<b>Taxable</b>						
Airfare	*		\$	\$	\$	- _____ - 6400
Auto Rental	**		\$	\$	\$	
Personal Auto-Enroute			\$		\$	Mileage = _____
Meals/Tips	**		\$	\$	\$	_____ x .315 cents
Lodging	*		\$	\$	\$	\$ _____
Personal Auto --- During Househunting and/or Temporary Living Situations			\$		\$	Mileage = _____
Miscellaneous	**		\$	\$	\$	_____ x .505 cents
			\$	\$	\$	\$ _____
Total Taxable			\$	\$	\$	- _____ - 6405

Additional Information: \_\_\_\_\_

The undersigned traveler understands that, due to IRS requirements, no reimbursement will be made for any single charge over \$50.00 unless a receipt is furnished. Failure to furnish such receipt is certification that no such charge is included in this Travel Report.

Traveler's Signature: \_\_\_\_\_

Approved By: \_\_\_\_\_ Date \_\_\_\_\_

Approver's Signature: \_\_\_\_\_ Print or Type Name \_\_\_\_\_

Phone Number: \_\_\_\_\_ Date \_\_\_\_\_

Direct all specific inquiries to the Payroll 727-6100

\* Receipts Required

\*\* Receipts Required for All Individual Items Over \$50.00

## **PURPOSE OF FORM**

The purpose of this form is for reimbursement of relocation expenses of Emory University employees. Due to the radical changes in the Omnibus Budget Act of 1993, it has become necessary when submitting relocation reimbursement to distinguish between taxable and non-taxable reimbursements. However, all University guidelines that apply to reimbursements of travel are still in effect. When completed according to the guidelines, this form separates taxable from non-taxable reimbursements. Non-taxable reimbursements and Taxable will be paid by Payroll either as supplemental pay or as a monthly adjustment.

**Please Note: Payment made directly to the moving company must be processed via Accounts Payable through a vendor request form.**

## **INSTRUCTIONS**

### **Non-Taxable**

The only expenses that will be non-taxable (with no dollar limit) are the expenses incurred in moving household goods and personal effects from the employee's old residence to the new residence and in traveling (including lodging but not meals) from the old residence to the new residence.

**Moving Company** – for reimbursement, the original receipt from the moving company must be attached. Please note that we also have the capability and encourage paying the moving company directly. Please contact Accounts Payable - Travel at 727-6090.

**Airfare** – attach original receipt connected to the individual tickets for employee and family members.

**Auto Rental** – attach original receipt for auto or truck rental when used to transport employee, family members, or household goods in the move.

**Personal Auto** – If travel is by car, actual expenses (such as gas and oil, but not repairs, maintenance depreciation, or insurance) may be deducted. **Alternatively**, expenses may be computed at **19** cents per mile driven plus tolls and parking fees. As of 01/01/2008, Emory reimburses business use of a personal car at 50.5 cents per mile. Therefore, 31.5 cents may be reimbursed in the taxable section of this form.

**Lodging** – attach original itemized receipts for lodging en route to new residence.

### **Taxable**

The **taxable** expenses will be for the cost of pre-move house-hunting trips, temporary living expenses in the general area of the new workplace, selling (or settling an unexpired lease on) the old residence and buying (or acquiring a lease on) the new residence, any meals connected with the relocation, and mileage reimbursements in excess of 19 cents a mile. When these expenses are reimbursed OASDI, Medicare, Federal, and State Income taxes will be withheld.

**Airfare** – attach original receipt connected to the ticket for all house-hunting trips.

**Auto Rental** – attach original receipt for auto rental when used in house-hunting trip or for temporary living expenses.

**Personal Auto** – Emory reimburses, in excess of the non-taxable 19 cents, an additional 31.5 cents per mile, for a total reimbursement of 50.5cents per mile. The 31.5 cents is then computed in this section. Also, use this section for actual car expenses or total mileage for house-hunting trips and temporary living expenses. The entire amount of any auto expense reimbursement incurred during house hunting and/or temporary living situations will be taxable.

**Meals/Tips** – attach receipts for **any meals** connected with the relocation.

Lodging – attach original receipts for lodging incurred in house-hunting trips or temporary living expenses.

The non-taxable portion of relocation reimbursements will **not** be included in gross income. However, this amount will be included in one of the information boxes on the W-2 as an information item only. The taxable portion will be included in gross income and will not otherwise be noted on the W-2. The withheld taxes will be added to the withheld taxes from regular salary checks.

Please be sure to follow all University guidelines explained on the Travel Expense Report.