

Procedure for Moving Expenses:

If you were allowed moving expenses as a part of your employment contract, please follow these steps for receiving reimbursement:

1. You should submit the receipts that support your moving allowance to your Dean within 60 days of the move. If the total of your receipts is more than your allowance, please be sure to keep copies so that you may include the deductible portion not reimbursed by Mercer on your tax return. You may submit receipts for any of the following expenses:
 - ✓ Cost of professional packers, crating, and transporting personal effects and household goods from your former home to your new home
 - ✓ Costs of shipping your car and/or transporting household pets
 - ✓ Costs of traveling from the old home to the new during the move (check [Publication 521](#) for the current year mileage rate)



These expense are NOT qualified IRS Moving Expenses:

Meals
Furniture Purchases
Any part of the purchase price of your new home.
Car tags.
Driver's license.
Expenses of buying or selling a home (including closing costs, mortgage fees, and points).
Expenses of entering into 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.
Mortgage penalties.
Pre-move househunting expenses.
Real estate taxes.
Refitting of carpet and draperies.
Return trips to your former residence.
Security deposits (including any given up due to the move).
Storage charges except those incurred in transit and for foreign moves.

2. The Dean's Office will submit a request for payment form to the payroll office for your moving allowance. All the receipts you provided will be attached to that form.
3. The payroll office will review your receipts to assure that your request meets the IRS rules for "accountable plans". The amount of your reimbursement check will appear on your W2 as code "P" and will not be included in box 1 "Wages, Tips, and Other Compensation".
4. If your Dean approved reimbursement for expenses not listed above, that portion of your reimbursement will be mailed to you in a separate check as "non-accountable". That portion of your reimbursement will be considered taxable income and subject to withholding tax.
5. Your moving expense reimbursement check will be mailed back to the requesting Dean unless otherwise noted on the RFP form.