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. A RFP (request for Payment) should be submitted to your Dean's Office for your moving expenses within 60 days of the move. All receipts should be attached.

   You may submit receipts (up to the amount of your approved allowance) 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

   (Mercer's allowed mileage rate for moving is 1/2 the business travel mileage rate)

   ![CAUTION]
   These expense are NOT qualified 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. Appropriate withholding taxes will be applied to the total amount you receive (the amount paid on your behalf to other vendors (such as moving companies) plus the amount paid directly to you) as required by the IRS. You will receive a check for the net pay.

3. Your moving expense reimbursement check(s) will be sent back to the office of the approving Dean for distribution unless otherwise noted by him/her on the RFP form.

**IMPORTANT** - Under the Tax Cuts and Jobs Act of 2017, the personal deduction for relocation expenses and the exclusion from income of employer-paid relocation expenses are suspended from January 1, 2018 through December 31, 2025. As a result, all moving expenses incurred on or after January 1, 2018, whether reimbursed to an individual or paid to a vendor on behalf of an individual, are taxable income to the individual.