

When funds are available, Academic Affairs will reimburse newly hired, tenured or tenure track, **full-time** faculty up to a total of one thousand dollars (\$ 1,000) for expenses incurred in moving to the Boone area.

The Department and the College needs to review all requests to **confirm eligibility** and to **ensure all receipts** are in order prior to sending to Academic Affairs.

Note: The Department or College can elect to reimburse for moving expenses over the \$1000 or for non-tenure track faculty using their own non-state fund.

IRS Policy:

Moving reimbursements are governed by the [IRS regulations](#) for federal income tax purposes. Following are brief highlights from the IRS site. Please visit the IRS site for list of deductible moving expenses, further details, and examples of the policy.

Who Can Deduct Moving Expenses:

You can deduct your moving expenses if you meet all three of the following requirements.

- Your move is closely related to the start of work.
- You meet the distance test. (*Employee's new principal place of work is at least 50 miles farther from their residence than was the former place of work, or if they had no former principal place of work, is at least 50 miles from the former residence.*)
- You meet the time test.

Reasonable expenses:

You can deduct only those expenses that are reasonable for the circumstances of your move. *For example, 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 during your trip to your new home, you stop over, or make side trips for sightseeing, the additional expenses for your stopover or side trips are not deductible as moving expenses.*

For travel by private vehicle, eligible faculty may claim either their actual out-of-pocket expenses for fuel or the current federal allowable mileage rate for moving expenses. When paying for fuel you will need to make sure you have the detailed original receipt for the fuel.

Procedure:

- Review the Office of the Controller site for complete procedures and forms, controller.appstate.edu/moving-expense-reimbursement-accounting-procedures
- Complete the “Moving Expense Taxable/Nontaxable Determination Worksheet” form located on the Controller site.
- Complete the “Direct Payment Form” located on the Controller site.
 - *Note: **Both forms must be signed by the claimant***
- Attach all original receipts showing how payment was made for the move. Receipts must show a zero balance or have a receipt showing how the payment was made.
- The Department and the College needs to review all requests to **confirm eligibility** and to **ensure all receipts** are in order prior to sending to Academic Affairs.
- Submit request to Academic Affairs, attention Contracting and Budgeting for final review and the FOAP information will be entered.
- Request is reviewed and signed for payment and then submitted to the Controller for review.
- After the Controller reviews and signs the request is then sent to Payroll for processing.

Questions-Contact Academic Affairs 828-262-7312