Standard Domestic Moving and Relocation Expenses Guidelines *(NTID provides their own guidelines)*

Newly hired staff and faculty members relocating to the Rochester area to work at Rochester Institute of Technology (RIT) may be eligible to be reimbursed for certain expenses incurred as a result of the move. The actual amount of the reimbursement may vary due to departmental budgetary restrictions. The following information provides information about specific tests for “qualified moving expenses” set forth by the Internal Revenue Service (IRS) as well as RIT specific processes.

   a. Distance Test: The new place of work must be at least 50 miles farther from the former home than the former place of work was from the former home
   b. Time Test: The new employee must work full time for at least 39 weeks during the 12-month period immediately following the relocation (or the employee must repay RIT for full/prorated moving costs paid by RIT. Full reimbursement is required if new employee worked less than 12 full weeks. Proration according to weeks worked for greater than 12 full weeks.)

2. Faculty (excludes Visiting) above the rank of lecturer and all staff at or above wage grade 123A are eligible to be reimbursed for moving expenses and/or relocation assistance. Employees below this band/rank may be eligible for relocation assistance of up to $3,500 based on departmental budgetary restrictions.

3. All exceptions that exceed or vary from RIT guidelines must be approved by the Provost for Academic Affairs or respective Division Vice President, prior to making an offer.

4. The hiring department is responsible for the payment of all relocation costs.

5. The offer letter to a new employee must specify relocation terms, the maximum moving expense reimbursement and/or relocation assistance that will be paid by the university and the related tax implications to the employee.

6. When submitting the reimbursement request, the employee should be directed to include a copy of their offer letter (redacting address, salary and other personal information) referencing the maximum expense reimbursement.

7. Whenever possible, expenses should be submitted and reimbursed within the same calendar year as they are incurred. If expenses are not reimbursed within the same calendar year as they are incurred, they will be treated as taxable income to the employee.

8. Expenditures from restricted accounts such as gifts, endowment earnings and grants/contract funds can only be made in accordance with the specific restrictions, policies and regulations governing the use of those funds.

9. Expenses eligible for reimbursement include all expenses identified as reimbursable by the IRS (based on actual receipts) [RIT Employee Moving Expense Reimbursement Form](#).
   b. Moving of Household and Personal Effects – Includes actual costs of packing, transporting, unpacking household effects; in transit storage costs; insurance; and moving household pets (does not include farm animals) (not taxable).
c. En Route Travel Expenses – Includes cost of transportation, lodging for employee, spouse/domestic partner and dependent children living at home (not taxable). Reimbursement of meals in route (taxable).
d. Temporary Living Expenses – Expenses incurred for temporary living arrangements, up to 30 days, while relocating near the university (taxable).
e. Auto Shipment – Automobiles used as primary mode of transportation of the employee and spouse. Automobiles may be driven or shipped. Mileage reimbursement will be provided at university’s current approved rate if automobiles are driven (a portion is taxable, a portion is non-taxable). RIT will not reimburse the employee for costs associated with a second vehicle if distance is <500 miles.

10. Under IRS regulations, all reimbursements associated with the move other than the “qualified moving expenses” are taxable income to the employee subject to tax withholding and reporting on the employee’s W-2, refer to IRS publication 521 for more details. The following non-qualified expenses are taxable income to the employee if reimbursed by RIT:
   ✓ Home improvements to help sell home
   ✓ Loss on the sale of the home
   ✓ Expenses of buying or selling a home (including closing costs, mortgage fees, and points)
   ✓ Expenses of getting or breaking a lease or security deposits (including any given up due to the move)
   ✓ Mortgage penalties
   ✓ Real estate taxes
   ✓ Pre-move house hunting expenses
   ✓ Return trips to your former residence
   ✓ Losses from disposing of memberships in clubs
   ✓ Mileage reimbursement in excess of IRS rate (see 8e)
   ✓ Temporary living expenses
   ✓ Any part of the purchase price of new home or refitting of carpets and draperies
   ✓ Car tags or driver’s license fees
   ✓ Meals
   ✓ Storage charges except those incurred in transit and for foreign moves – consecutive 30 day limit
   ✓ Payments associated with moving goods from a second home
   ✓ Payment of a lump sum relocation allowance, without requirement of documentation

11. Employees must use one of the following preferred moving companies and contact information. When making moving arrangements, specify you are with RIT and have access to “E and I” pricing.

<table>
<thead>
<tr>
<th>Company</th>
<th>Contact Name</th>
<th>Email</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graebel Van Lines</td>
<td>Jonathan Cutlip</td>
<td><a href="mailto:Jonathancutlip@graebelmoving.com">Jonathancutlip@graebelmoving.com</a></td>
<td>713-331-6347</td>
</tr>
<tr>
<td>Allied Van Lines</td>
<td>Pat Jolly</td>
<td><a href="mailto:pjolly@siracusamoving.com">pjolly@siracusamoving.com</a></td>
<td>860-259-0241</td>
</tr>
<tr>
<td>Mayflower</td>
<td>Allegiant Move</td>
<td><a href="mailto:EICoop@allegiantmm.com">EICoop@allegiantmm.com</a></td>
<td>800-845-6327</td>
</tr>
<tr>
<td>United Van Lines</td>
<td>Allegiant Move</td>
<td><a href="mailto:EICoop@allegiantmm.com">EICoop@allegiantmm.com</a></td>
<td>800-845-6328</td>
</tr>
</tbody>
</table>
The moving company will invoice RIT; however, the move will be listed under the employee’s name and the employee must sign the bill of lading.

12. The following are four (4) suggestions when choosing a company.
   1. Never choose a mover from the internet. Often, companies appear to be movers, have great looking websites, but are not really movers as they are brokers. Brokers do not own any trucks, do not have any personnel to load or unload trucks and do not include the full value coverage.
   2. Never choose a mover that asks for a deposit. These so-called movers are really moving brokers. The brokers gather your deposit and then subcontract your move to the lesser known local movers. Most common is the double or triple handling of your items from one local mover to another. Brokers also commit to customer’s unusual requests such as I want to load on Sunday at 1PM, we need to start delivery after 5PM, etc.
   3. Never choose a mover that does not conduct a visual survey. Movers who conduct this type of process are relying on the customer to inventory their items. The results are a usually less than accurate weight estimate, a lower number of boxes resulting in significant cost increases.
   4. Never choose a mover that quotes your move based on cubic feet. Reputable movers use a weight and distance formula for estimating the transportation costs for your move. The distance is computed by a zip code to zip code analysis. The weight is the other variable in this equation – not cubic feet.

   **Table for Standard moving allowance for household goods (based on 10,000lbs):**

<table>
<thead>
<tr>
<th>Mileage</th>
<th>No Packing</th>
<th>With full Packing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-250 miles</td>
<td>$4,000</td>
<td>$6,300</td>
</tr>
<tr>
<td>251-500 miles</td>
<td>$4,100</td>
<td>$6,500</td>
</tr>
<tr>
<td>501-750 miles</td>
<td>$4,600</td>
<td>$6,800</td>
</tr>
<tr>
<td>751-1000 miles</td>
<td>$5,200</td>
<td>$7,300</td>
</tr>
<tr>
<td>1001-1250 miles</td>
<td>$5,800</td>
<td>$7,800</td>
</tr>
<tr>
<td>1251-1500 miles</td>
<td>$6,200</td>
<td>$8,300</td>
</tr>
<tr>
<td>1501-1750 miles</td>
<td>$6,500</td>
<td>$8,800</td>
</tr>
<tr>
<td>1751-2000 miles</td>
<td>$6,800</td>
<td>$9,100</td>
</tr>
<tr>
<td>2001-2250 miles</td>
<td>$7,400</td>
<td>$9,500</td>
</tr>
<tr>
<td>2251-2500 miles</td>
<td>$7,800</td>
<td>$9,900</td>
</tr>
<tr>
<td>2501-2750 miles</td>
<td>$8,300</td>
<td>$10,400</td>
</tr>
</tbody>
</table>

13. If RIT is not directly billed for movement of household goods, in order to receive reimbursement, the employee must submit the reimbursement request within 90 days of the move.

14. If circumstances warrant an exception to the above (i.e., vendor availability due to timing, geography), RIT may grant the employee a moving allowance of up to $3,500 (taxable).