

Bowling Green State University- Guide to Reimbursement of Moving Expenses

Only qualified moving expenses as, defined by the Internal Revenue Service (IRS), may be reimbursed. Under current tax law, this reimbursement is fully taxable as W-2 compensation and will be processed through payroll.

Qualified moving expenses include only: (1) the reasonable expenses of moving household goods and personal effects from a former residence to a new residence and (2) the reasonable expenses of traveling (including lodging) from a former residence to a new place of residence for household members. Meals are not considered a qualified moving expense. The reasonable expenses of moving household goods and personal effects include the actual charge for transportation of household goods and personal effects, charges for packing, and charges for in-transit storage.

The reasonable expenses of traveling include **only** one trip made by the employee and members of his/her household. It is not necessary that they all travel together or at the same time. If the employee uses his/her own car(s) for transportation, mileage incurred will be paid in accordance with [IRS rates](#) for moving expenses for the most direct route available.

Examples of Reimbursable Moving Expenses:

- Contracted moving company
- Moving truck rental-cost of rental and fuel is reimbursable. If using a pull along trailer with a personal vehicle, then mileage will be reimbursed at the approved IRS rate instead of fuel.
- Reasonable packing/shipping expenses (boxes, packing tape, etc.)
- One-way trip to move personal vehicle (IRS mileage rate for moving, tolls)
- Temporary storage of personal items (up to 30 days after arrival)
- If distance requires over 6 hours of driving, one night of lodging is allowed
- One-way airfare (economy or coach)

Examples of Non-Reimbursable Moving Expenses:

- Expenses related to searching for place of residence
- Reusable storage totes and bins
- Moving plants or animals
- Hiring family/friends to help with loading and/or unloading of personal items
- Meals
- Monthly rent or lease while waiting to move in perm residence

All receipts and supporting documentation should be submitted to your college budget administrator. Reimbursement will be processed as a lump sum payment with your monthly payroll.

If you have unusual situations, extenuating circumstances or general questions, please ask in advance by working with your college office or the Office of the Controller.

The university policy on Relocation Expense is located at: <https://www.bgsu.edu/policies/finance-administration/3341-6-58.html>

Updated by the Office of the Controller; Revision Date 21FEB2025