

Brown University

Moving Expenses Reimbursement Form (Must be completed by employee)

(a) Prior Residence (City, State) _____

(b) Prior Principal Place of Work (City, State) _____

(1) Mileage between (a) and (b): _____ miles

(c) New Principal Place of Work (City, State) _____

(2) Mileage between (a) and (c): _____ miles

Note: If the difference between (1) and (2) is less than 50 miles, the reimbursement by Brown is not tax deductible and must be submitted as a supplemental wage payment subject to applicable withholding. (Use Payroll Adjustment form)

Brown University
Moving/Relocation Expense Worksheet (8/2005)

A. The following categories of expense are considered deductible moving expenses and any reimbursement by Brown would be reported as an excludable fringe benefit, not subject to withholding and not included as income on form W-2. (Submit on Request for Check form if reimbursement is direct to employee):

- | | |
|--|----------|
| (1) Moving household and personal goods to the new residence from an old residence (includes transportation or hauling, packing, crating, insurance) | \$ _____ |
| (2) Travel (including lodging but not meals) from old residence to new residence. (Allowable for one trip by employee and members of household, not necessarily at the same time) | \$ _____ |
| (3) Moving of Personal Autos | \$ _____ |
| Total | \$ _____ |

Expenses must be reasonable and documented (receipts required). The move must be 50 miles further from the employee's former residence than the distance between the former residence and the old job, and closely related in time to the start of the new job (generally within one year).

B. The following expenses are considered taxable fringe benefits and any reimbursement by Brown must be treated as a supplemental wage payment, subject to applicable withholding deductions (i.e. Federal and state tax, FICA, Medicare, RITDI) (Submit request on Payroll Adjustment form):

- | | |
|---|----------|
| (1) Expenses for meals | \$ _____ |
| (2) Pre-move house-hunting trips | \$ _____ |
| (3) The cost of expenses in temporary quarters | \$ _____ |
| (4) The costs of selling (or settling an unexpired lease on) the old residence and buying (or acquiring a lease on) the new residence | \$ _____ |
| Total | \$ _____ |

Note: This worksheet is for the purpose of identifying what moving/relocation expenses are tax deductible based on Internal Revenue Service regulations. Not all items on the worksheet are reimbursable under Brown University moving expense reimbursement policies.

Staff

Moving expense reimbursement policy information for exempt staff can be obtained by contacting the Benefits Office (401-863-2141) or on the web at http://www.brown.edu/Administration/Human_Resources/policies/30.016.html.

Faculty

Moving expense reimbursement policy information for faculty can be obtained by contacting the Office of the Dean of Faculty.

