Moving Policy

Introduction
This policy states the requirements for moving expense reimbursements.

Policy Statement
Brown University may reimburse moving expenses for newly recruited personnel in accordance with the Department of Human Resources’ Moving Expenses policy. Reimbursements are subject to Internal Revenue Service requirements. Reimbursements that are not in accordance with the Department of Human Resources’ Moving Expenses policy or that do not follow Internal Revenue Service requirements are subject to taxation.

Procedures
The IRS has very specific definitions regarding the classification and taxation of this type of reimbursement. Only qualified moving expense reimbursements are excludable from federal gross income. Complete the Moving & Relocation Expense worksheet to determine if the moving expense meets IRS guidelines for favorable tax treatment.

- Moving expenses that meet IRS guidelines are a qualified moving expense are paid using a supplier invoice.
- Moving expenses that do not meet IRS guidelines as a qualified moving expense are reimbursed through payroll and are subject to tax withholding.

Forms/Instructions
Moving Expense & Relocation Worksheet

Related Policies
Human Resources Moving Expenses Policy
IRS Publication 521

Policy Owner
Approved by Assistant Vice President and University Controller

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