



RELOCATION GUIDELINES

Welcome to Carey Business School. This document sets forth policies and procedures to facilitate the household relocation of new Carey faculty, and includes the following:

- Relocation and Expense Reimbursement Guidelines
- JHU Suggested Moving Vendors (Appendix A)
- Useful Links and Resource Information
- Reimbursement Template: Used for reimbursement of all expenses, including house-hunting and moving (Excel spreadsheet)
- JHU's Moving Expense Policies and Procedures

Relocation and Expense Reimbursement Guidelines

Terms: Relocation agreement and limit amount must be included in the employment contract and will be subject to the following terms:

- Total reimbursement for house-hunting and relocation costs shall not exceed limit amount stipulated in the employment contract letter,
- Relocating by a distance of more than 50 miles due to her or his appointment with Carey Business School,
- Relocation must take place within one year of employment start date,
- After employment has been accepted, expenses of reasonable relocation expenses should be properly documented (with proof of payment) and submitted to the **Office of Faculty & Research (OFR) Administrative Coordinator** within 45 days of the move,
- Moving expenses may be reimbursed as taxable or non-taxable. For taxable expenses, reimbursement will be processed following the new faculty's start date.

Taxable vs. Non Taxable Moving Expense

A new faculty member should note that depending on the nature of the expense, it may be non-taxable or taxable. For expenditures that are considered taxable by the IRS, the university will be required to report and withhold taxes for the employee. IRS Publication 521 "Moving Expenses" should be referred to for additional information. This publication can be obtained through <http://www.irs.gov>.

Also, please see the University Finance website for more on the tax classification of reimbursable moving expenses. <http://finance.jhu.edu/policyapp/displayGuidePDF.do?guidId=ME>

Pre-move House-Hunting (Taxable)

Carey will reimburse reasonable expenses incurred for one trip for house-hunting (maximum 7 day, 6 night stay) in the Baltimore/Washington, DC area. The OFR will cover costs of airfare, lodging, meals, and ground transportation for you and your spouse, if married.

Request for Reimbursement for Pre-move House-hunting Expenses (Taxable)

Because of tax reporting and withholding requirements relating to reimbursements for house-hunting trip expenses, it is preferable that a new faculty pay his/her own expenses and request reimbursement.

Request for reimbursement of house-hunting expenses should be submitted to the OFR within 45 days of the final move, and must include:

- Itemized receipts and proof of payment for all expenses, including meals (no alcohol).
- Lodging bill / folio, indicating proof of payment (please refer to tab 3 of the reimbursement template)
- Full airline or train itinerary, indicating itemization and proof of payment.

Provide completed travel reimbursement template, original receipts, and supporting documents (organized by date) to the OFR Administrative Coordinator.

Reimbursement of house-hunting expenses are considered taxable income by the IRS (taxes are withheld) and will be reimbursed through Payroll once the employee begins work.

Estimates by Moving Companies (Non-Taxable)

Carey will pay for reasonable moving costs for your relocation to the Baltimore/Washington DC area. New faculty must obtain and submit quotes from three separate vendors for the moving of household and personal items to the Office of Faculty & Research. Commonly, the lowest bid is selected. However, if a vendor with a higher quote is preferred, please provide justification in your email when sending the quotes. We will take your preference into consideration when determining the moving vendor.

**The University provides a list of moving vendors as a courtesy (Appendix A). New faculty members who are relocating may wish to contact vendors on this list first. If these vendors are unable to meet the employee's (new faculty member's) needs, then other moving providers may be utilized. Some JHU vendors (e.g. The Talbot Group or The MIGroup) will obtain three bids for the faculty member.

Once a moving vendor is selected, the faculty member will be informed via email. Below are the three payment options and processes, in order of preference:

- **Invoice:** The OFR will process this payment. Vendors already set up in the University's finance system (JHU vendor list) should receive payment within 7-10 days after processing. Vendors that need to be added to the University's finance system should receive payment within 6-8 weeks.
- **Self-pay:** New faculty member secures the selected mover and pays for the moving expenses out-of-pocket. Carey will reimburse faculty member for moving expenses (please see below for additional details).
- **Purchase Order:** Some moving companies may require a Purchase Order. The OFR will process this payment. Vendors already set up in the University's finance system (JHU vendor list) should receive payment 2-4 weeks after processing. Vendors that need to be added to the University's finance system should receive payment within 6-8 weeks.

Requests for Reimbursement for Out-of-Pocket Moving Expenses

Requests for reimbursement of out-of-pocket moving and relocation expenses should be submitted within 45 days of the move. Provide completed travel reimbursement template, original receipts, and supporting documentation (organized by date) to the OFR Administrative Coordinator.

Examples of non-taxable reimbursement expenses:

- Packing, crating, and shipping furniture and other household items
- Shipping automobiles and pets
- Storing and insuring items for a 30-day period after moving out of the former home and before delivery to the new residence. Beyond 30 days, employee will be responsible for payment.
- Transportation costs, and lodging for the new faculty and his or her spouse and dependent children while traveling to the new location (final trip only)

Examples of taxable reimbursement expenses:

- Meals

IRS guidelines for the actual moving trip for household members are specific to one trip (one-way) per new faculty member and family (spouse and dependent children). The trip must be taken in the most direct route to qualify for non-taxable reimbursement. One-way air coach transportation for the new faculty and family will be reimbursed. If air travel includes a personal component, reimbursement is based on the most direct route from the former home to new residence; or the actual airfare purchased, whichever is less. Comparable travel itineraries must be submitted.

Helpful Hints

- Reimbursement of house-hunting expenses, including meals, are always taxable.
- Receipts are always necessary to substantiate moving expenses claims. Employees should save all itemized receipts. Receipts for meals should include the names of all in attendance. Alcohol, tax on alcohol, and the percentage of the tip for the alcohol are not reimbursed.
- Tape, boxes, and packaging materials are non-taxable expenses.
- The current mileage rate for move-related expenses can be found at: <http://www.controller.jhu.edu/depts/tax/mileage.html>

General Non-Reimbursable Expenses considerations

Expenses to prepare a home for sale are not reimbursable, nor are expenses for real estate commissions or closing costs. Expenses for obtaining Maryland or DC drivers' licenses, registering vehicles, and emissions test fees, etc. are not moving expenses and are not reimbursable. The University will not reimburse any employee for purchasing a vehicle to be used for moving, even though this might cost less than renting a similar vehicle for the move. The University does not reimburse employees for household goods purchased to replace goods left behind because the employee elected not to move them. Temporary living expenses are not reimbursed (i.e. hotel for one or more nights after move to area to await home readiness).

Please contact the OFR Administrative Coordinator or the Finance team at Carey carey.finance@jhu.edu if you have any questions.

Appendix A: JHU Suggested Vendor List				
Hopkins Preferred Vendors (Movers)	Vendor #	Address	Contact	Telephone #
Advance Relocation Systems (ATLAS)	1000262	11500 CROSSROAD CIRCLE, STE A	DEBBI BOWLING	800-296-8950 x22
Domestic & Intl Movers		Baltimore, MD 21220	DBOWLING@ADVANCE RELO.COM	410-574-8406 Fax
Hoffberger Moving Services LLC	1015009	1406 Shoemaker Rd	SEAN QUINN	410-825-3344
MidAtlantic ONLY (MD,W Va, DE, PA, VA)		Baltimore, MD 21209	SQUINN@HMSMOVERS.COM	410-977-0679 Cell
TheMIGroup	1007133	106 Lukens Drive	Scott Sheldon	800-734-6925
Domestic & Intl Movers		New Castle, DE 19720-272	scott.sheldon@migroup.com	302-778-0916 Fax
The Talbot Group, Inc.	1010363	PO Box 595	Ernie Coshonis	800-654-6877x22
Domestic and International Movers		Avon, CT 06001		
United Van Lines	1010997	6465 Frankford Ave.	Chris Jenkins	904-306-7680-Int'l
Domestic; International		Baltimore, MD 21206		877-740-3036- Domestic
			Lenny Hampton	202-696-1494
			Tracie Cohee	202-797-5614
Whalen's Moving & Storage Co, LLC	2021428	PO BOX 667	Stephanie Fowler	800-759-4253
Domestic & Intl Movers		Crofton Falls, NY 10519	CAREFUL@MOVEWHALENS.COM	914-241-1711
				914-241-3148
ALLIED VAN LINE	2068055 / 1000503	4761 Solutions Center	Domestic Quotes Dial:	1-800-444-6787
Household; Long Distance; Cross County; Intersate				International Quotes
North American Van Lines, LLC	2014704 / 1007854	4768 Solutions Center	Domestic Quotes Dial:	1-844-363-0599
		Chicago, IL 60677-4007		International Quotes
Higher Educationa Relocation Specialist (HERS)	1018553	8 MACAULAY ROAD	Linda Foley (CS Coordinator)	1-914-833-4726
Collins Brothers Moving		KATONAH, NY 10536	IFoley@collinsbros.com	

Helpful Links and Resources

Below are links to information resources you may find useful for your relocation to the area:

Relocation information from JHU	http://hopkinsworklife.org/worklife/relocation.html
A comprehensive website about the neighborhoods of Baltimore City.	http://livebaltimore.com/
Living in Washington, DC	http://living-in-washingtondc.com/
JHU incentive program to live near work.	http://web.jhu.edu/lnyw/neighborhoods.html
Registering your vehicle in Maryland	http://www.mva.maryland.gov/Vehicle-Services/REG/NewtoMd.htm
Registering your vehicle in DC	http://dmv.dc.gov/service/dmv-vehicle-services
Maryland public schools	http://marylandpublicschools.org

Reimbursement Template

Please download the current Reimbursement Template (used for reimbursement of all expenses, including house-hunting and moving) here: [Travel Reimbursement Template](#)

Tax Office - Moving Expense Policies & Procedures

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I. General Section

TAX-ME-GS-01 Introduction

Guidelines for Relocation of New Employees & Relocation of Current Employees Overseas

Reimbursement of moving (relocation) expenses paid to, or on behalf of, an employee are either non-taxable or taxable as described below. The guidelines are based on IRS rules.

Non-taxable moving expenses are paid through accounts payable. Taxable moving expenses are paid as pay supplements and are subject to FICA, federal, and state taxes. Taxable moving expenses are taxable income for the employee and are included on IRS Form W-2. Receipts from the employee are required for all payments.

(The classification of expenses as taxable or non-taxable varies slightly for employees relocating overseas.)

II. Policy Section

TAX-ME-PL-01 Moving Expenses for Relocation of New Employees

Reimbursement of reasonable relocation expenses for new full-time employees can be made when such reimbursements are considered to be *essential to successful recruitment of professionally competent faculty, officers, or staff members*.

- The employee must be relocating by a distance of more than 50 miles.
- The move must be made within one year of employment.
- After employment has been accepted, payments can be made either directly to a moving company or to the employee. Reimbursements to employees must be properly documented and submitted within 90 days of the move, see the travel and business expense policy for proper documentation requirements.

Classification of Moving Expenses for New Hires

Non-taxable moving expenses (paid through accounts payable) - SAP GL: 652501

- Packing, crating, and shipping furniture and other household items

- Shipping automobiles and pets
- Storing and insuring items within a 30-day period after moving out of the former home and before delivery to the new residence
- Transportation costs and lodging for the employee and his/her family while traveling to the new location; the final trip only. [Mileage Rates](#)

Taxable moving expenses (paid as a salary supplement) - SAP GL: 652501

- Those generally reimbursed by JHU:
 - Meals while traveling (house-hunting or final move)
 - Relocation services
 - House-hunting trips prior to the actual move (transportation costs)
- Those generally not reimbursed by JHU:
 - Temporary living expenses
 - Costs associated with selling the old residence (or ending a lease), or buying (or leasing) a new home

TAX-ME-PL-02 Moving Expenses for Relocation of Current Employees Overseas

Reimbursement of reasonable relocation expenses for current full-time employees can be made when they will be working out of the country for an extended period.

Classification of Employee Moving Expenses for Employees Relocating Overseas

Non-taxable moving expenses (paid through accounts payable) - SAP GL: 652501

- Packing, crating, and shipping furniture and other household items
- Shipping automobiles and pets
- Storing and insuring items while the employee is abroad
- Transportation costs and lodging for the employee and his/her family while traveling to the new location; the final trip only. [Mileage Rates](#)

Taxable moving expenses (paid as a salary supplement) - SAP GL: 652501

- Those generally reimbursed by JHU:
 - Meals while traveling (house-hunting or final move)
 - Relocation services
 - House-hunting trips prior to the actual move (transportation cost)
- Those generally not reimbursed by JHU:
 - Temporary living expenses
 - Costs associated with selling the old residence (or ending a lease), or buying (or leasing) a new home