

Moving Expense Summary Table - Effective 01/01/2012

Type of Moving Expense	Limits	Additional Information	Tax Impact
Compensation			
Salary while house hunting and moving	Up to ten days off with pay	Only when moving or house hunting is done after hire date	Taxable
House hunting			
Transportation between new and old location	Up to two round trips for one person or one round trip for two persons	Common carrier fares or private vehicle mileage at 51 cents per mile (effective 01/01/2012) will be reimbursed	Taxable
Transportation in vicinity of new location	Up to 200 miles	51 cents per mile effective 01/01/2012	Taxable
Meals and lodging	Up to ten days. (Limit is combined with limit for meals and lodging while moving - see below.)	Lodging: \$111/day employee only. \$166.50/day employee plus household members (1.5 times the employee only lodging per diem). Meals & incidentals: \$52/day employee only. \$104/day employee plus household members.	Taxable
Temporary Living			
Meal and lodging expense in new location	Up to 45 days	Lodging: \$111/day employee only. \$166.50/day employee plus household members (1.5 times the employee only lodging per diem). Meals & incidentals: \$52/day employee only. \$104/day employee plus household members.	Taxable
Moving			
Moving company or van rental	Up to 20,000 lbs., insurance, extra handling charges, 90 days storage. (See Tax Considerations for additional information.) Packing, crating and unpacking - up to \$1,000.00.	Approval required for reimbursement of cost of moving personal effects in excess of 20,000 pounds	Non-taxable if over 50 miles; otherwise taxable. Storage first 30 days is non-taxable.
Transportation of employee and household members	Up to two one-way common carrier fares, or vehicle mileage	Common carrier fares or private vehicle mileage at 51 cents per mile (effective 01/01/2012) will be reimbursed	First 23 cents/mile(effective 1/1/2012) are non-taxable for reimbursement on move over 50 miles. Reimbursement for move of <u>less than 50 miles is taxable</u>
Meals and lodging	Up to ten days. (Limit is combined with limit for meals and lodging while house hunting - see above.)	Lodging: \$111/day employee only. \$166.50/day employee plus household members (1.5 times the employee only lodging per diem). Meals & incidentals: \$52/day employee only. \$104/day employee plus household members.	Lodging: Non-taxable if over 50 miles. Meals: All meals are taxable.
Miscellaneous			
Closing costs, utility hookup, etc.	Up to \$1,500.00	Must submit receipts	Taxable