1. This policy sets forth the procedures, guidelines and limitations for reimbursement of reasonable, necessary and appropriate job interview and relocation expenses incurred by eligible candidates for employment and newly hired employees. Effective 1/1/2018, all moving expenses paid by an Employer are taxable and are required to be included as taxable income on the employee’s W-2. This includes all moving reimbursements and payments made directly to third party vendors. IRS guidelines, Publication 521 – Moving Expenses

2. The College recognizes that relocation expenses will be incurred when new faculty, professional or executive, managerial and professional staff members, who accept employment with Molloy College, must travel to attend the job interview and/or move their families to a new location in proximity to the College’s campus. The College understands that, in some instances, their support may be essential to recruit the best available candidates for open positions. The College is committed to sound fiscal stewardship of student funds.

3. Certain expenses incurred in moving the household goods and personal effects for new full-time faculty or executive, managerial and professional staff members who have accepted a position with Molloy College may be paid to the individual as taxable salary/wage income as of January 01, 2018. College payments of an individual’s moving expenses are taxable for federal purposes, whether they are paid directly to the individuals or paid to a third party on behalf of the individual. The types of moving and related travel expenses which qualify for reimbursement will be determined in accordance with IRS guidelines.

4. The College may not assume the full cost for the interview expense and/or relocation of new employees. Reimbursement for reasonable and necessary relocation expenses, inclusive of all travel to Molloy for interviews, shall be subject to departmental budget limits with the recommendation and approval of the Vice President responsible for the requesting department. Any reimbursement is limited to actual costs incurred up to the amounts within the limits outlined in this policy.
5. Reimbursements made to employees will be made via direct deposit for convenience purposes. Reimbursements to candidates for employment will be paid via an accounts payable check.

6. In accordance with IRS guidelines in Publication 521 – Moving Expenses, Molloy College requires a new employee to meet all three of the following rules:
   i. Expenses must have a College connection – that is, the newly hired employee must have paid or incurred deductible expenses while performing services as an employee of this College. Two examples of this are the reasonable expenses of moving an employee’s possessions from their former home to their new home, and traveling from the employee’s former home to new home.
   ii. New employees must adequately account to the College for these expenses within a reasonable period of time (as per Publication 521).
   iii. New employees must return any excess reimbursement or allowance within a reasonable period of time (as per Publication 521).

7. Reasonable Expenses: The employee can be reimbursed only those expenses that are reasonable for the circumstances of the visit and/or move.

8. Questions regarding reimbursement for interview and relocation expenses should be directed, as appropriate, to the Office of Human Resources.

9. The job candidate/new employee is responsible for completing appropriate documentation and submitting within the timeframes allowed.

Attachment 1
Reimbursable Expenses

1. Job interview reimbursable expenses include the following:
   i. Air or train fare (coach class only);
ii. Rental car (economy only) ;  
iii. In accordance with IRS regulations, the standard mileage rate for using your vehicle to move to a new home may vary per year; and  
iv. Tolls and parking

2. Relocation reimbursable expenses include the following:  
i. Commercial moving company;  
ii. Expenses associated with the transportation of household goods and personal effects from the new employee’s former residence to the new residence are reimbursable. This includes costs of shipping and unloading, but not “packing and unpacking" services;  
iii. Rental truck  
iv. Travel and lodging cost for one trip from the prior residence to the new residence, which may include lodging en route

3. House hunting expenses (one trip, not to exceed 3 days) are reimbursable expenses and are taxable income to the individual and may include:  
   1. Air or trainfare (coach class only);  
   2. Rental car (economy only) ;  
   3. In accordance with IRS regulations, the standard mileage rate for using your vehicle to move to a new home may vary per year; and  
   4. Tolls and parking

4. In all above-mentioned cases, local lodging is arranged and paid directly by the College to the Hotel.

5. In all above-mentioned cases, receipts must be obtained for all expenditures and submitted to the Human Resources Department for reimbursement.

**Attachment 2**  
**Non-Reimbursable Expenses**

6. Expenses not reimbursable by the College include but are not limited to:  
a. Additional insurance coverage over and above that normally is provided by commercial moving companies  
b. Packing and unpacking expenses  
c. Air phone usage  
d. Airfare seating: main cabin extra, preferred seating or early bird check in  
e. Airline or VIP club membership dues or one-day admission fees  
f. Alcoholic refreshments  
g. Any subsequent moves from temporary to permanent housing  
h. Car repairs/routine maintenance  
i. Cost related to immigration  
j. Credit card delinquency fees/finance charges/annual fees
k. Expenses incurred by persons not considered to be dependents
l. Expenses related to vacation or personal days taken before, during, or after a pre-move/relocation
m. Home improvements to help sell your home
n. Loss on the sale of your home
o. Losses from disposing of memberships in clubs
p. Loss of security deposits
q. Loss or theft of cash advance money or airline tickets
r. Loss or theft of personal funds or property
s. Lost baggage, luggage, briefcases or baggage insurance
t. Meals and travel costs incurred by laborers
u. Medical expenses while traveling
v. Moving household effects from an address other than the home address
w. Parking or traffic violations
x. Personal accident or property insurance
y. Personal, recreational entertainment of any kind or other entertainment
z. Postage cost for realty and mortgage documents
aa. Real estate taxes
bb. Repairs to personal or rental vehicles
cc. Souvenirs or personal gifts
dd. Storage
e. Travel and lodging costs incurred during additional trips from the prior residence to the new residence
ff. Trip cancellation insurance
gg. Utility and telephone installation charges