

# Moving and Relocation Taxability Matrix

This Taxability Matrix provides general guidelines for understanding reimbursable, non-reimbursable, taxable, and non-taxable moving and relocation expenses and may not capture all expense types and conditions. It is not intended as a replacement for policy. For more detailed policy guidelines and requirements refer to Policies & Additional Resources at the end of this document:

- All expenses should be substantiated by receipts
- All expense reimbursement reports are due no later than sixty (60) days after the expenses were paid or incurred

Expense Category	Type of Expense/Purpose	Reimbursable?	Taxable?	Reportable?	Comments
<b>Pre-Move &amp; House Hunting Expenses</b>	Airfare - Return Trips	NO			Generally, return trips are <i>not</i> reimbursable.
	House Hunting-Travel expenses, meals & lodging, & rental car for pre-move	NO			Generally, house hunting trips are <i>not</i> reimbursable.
<b>Moving Expenses - Personal Travel (Final Trip)</b>	Relocation Allowance	NO			Generally, relocation allowance is <i>not</i> allowed.
	Airfare	YES	No	Yes	<b>Employee:</b> First trip associated with start of work (one-way coach airfare) is considered a final trip. <b>Family Members:</b> Airfares for final trip (one-way coach airfare).
	Connecting and disconnecting utilities, but not refundable deposits	YES	No	Yes	
	Domestic Pets/Household Pets	YES	Yes	Yes	Transportation of domestic pets (does not include livestock) normally kept or permitted in residence, from the old to the new residence. Expenses associated with kenneling of such pets are not reimbursable.
	Gasoline for rental vehicle	YES	No	Yes	
	Household Goods	YES	No	Yes	Packing, crating, unpacking, uncrating, and transporting of household goods & personal effects from former primary residence to the new primary residence. Limited to one household move per appointee.
	Insurance	YES	No	Yes	Cost of insurance for household goods while in process of being transported to new residence, if incurred within any 30-day period after removal of the household goods and effects from the former primary residence.
	Lodging - old residence to new residence	YES	No	Yes	Lodging expenses incurred while in the general location of the old residence "within one day" after it is no longer suitable for occupancy, and while en route from the old residence to the new residence including the day of arrival at the new residence. Lodging cap - \$275 nightly room rate excluding taxes.
	Meal expenses - old residence to new residence	YES	Yes	Yes	Meals expenses incurred in traveling/moving from old residence to the new residence. Actual meal and incidental costs are not to exceed G-28 Travel Regulations daily travel meal cap.
	Motor Vehicles	YES	No	Yes	Up to two personal motor vehicles (motorcycles included) per household; but not motorized recreational vehicles, boats, kayaks, canoes, airplanes, camping vehicles, snow machines, jet skis, etc.

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<b>Moving Expenses - Personal Travel (Final Trip)</b>	Movers - Hired & Paid by Employee	YES	No	Yes	
	Movers - Hired by Employee but Paid by University Directly to movers	YES	No	No	
	Moving Van Rental	YES	No	Yes	Reimbursement based on mileage is <i>not</i> allowed.
	Parking & Tolls	YES	No	Yes	
	Personal Car Mileage	YES	No	Yes	Mileage rate for moving and relocation differs from "University Business Travel". Refer to G-28 Travel Regulations for latest reimbursement mileage rate. Mileage rate includes the cost of gas and wear and tear on the personal vehicle.
	Rental Vehicle	YES	No	Yes	When traveling by rental car, only actual expenses, such as the rental fees, gas, parking fees, and tolls are nontaxable. There is no mileage rate reimbursement for rental vehicles.
	Storage - First 30 days	YES	No	Yes	Temporary storage of household goods and personal effects while in process of being transported from old residence to the new residence. Maximum storage costs of 30 days if employee is unable to move directly into the new residence.
<b>Temporary Living at New Job Location (after day of arrival)</b>	Lodging	YES	Yes	Yes	Up to 30 days furnished temporary lodging, including residential parking fees.
	Meals	YES	Yes	Yes	Up to 30 days of residence in temporary lodging: <ul style="list-style-type: none"> <li>• If temporary lodging has cooking facilities then <i>only groceries</i> not meals) will be reimbursed.</li> <li>• If temporary lodging does not have any cooking facilities then <i>only meals</i> (not groceries) will be reimbursed in accordance with G-28 Travel Regulations meal limits.</li> </ul>
	Parking Fee/Permit for Container Drop-off	YES	Yes	Yes	
<b>Other Relocation Expenses</b>	Loss on the sale of a home	NO			
	Sale of Former Primary Residence Costs	YES	Yes	Yes	The sale of the residence must occur within twelve (12) months of the appointee's start date. The amount of reimbursement will depend on prevailing practices within the area of the sale. Actual and reasonable selling costs include: <ul style="list-style-type: none"> <li>• Brokerage commission, not to exceed 3% of the final sales price or \$30,000, whichever is less.</li> <li>• Non-recurring closing costs not to exceed 2% of the selling price, not to exceed \$20,000, whichever is less.</li> <li>• Mortgage prepayment penalties not to exceed \$15,000.</li> <li>• Miscellaneous seller's costs customary to the area that may be reimbursed if determined appropriate by the University, not to exceed \$10,000.</li> </ul>

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Other Relocation Expenses	Settlement of Unexpired Lease (Former Primary Residence)	YES	Yes	Yes	<p>If appointee must settle leave to relocate to the new assignment, actual and reasonable costs include:</p> <ul style="list-style-type: none"> <li>• Reimbursement shall not exceed six (6) months of the lease or \$25,000, whichever is less, including any penalty paid to terminate the lease.</li> <li>• Reimbursement is not allowed if the appointee knows or reasonably should have known that relocation was imminent prior to entering a lease agreement.</li> <li>• Reimbursement is not allowed for the cost of physical improvements intended to enhance marketability of the leasehold by improving the condition or appearance of the residence.</li> </ul>
	Any part of the purchase price of a new home	NO			
	Costs Associated with Purchase of New Primary Residence	YES	Yes	Yes	Actual and reasonable costs include closing costs, mortgage fees, and points.
	Income/Real Estate/Property Taxes, and assessments associated with purchase or sale of primary residence	NO			
	Cost of physical improvements intended to enhance salability by improving the condition or appearance of the residence	NO			
	Storage > 30 days	NO			Generally, storage costs > 30 days are <i>not</i> reimbursable.
	Other Non-Reimbursable Expenses	NO			<p>Refer to G-13, Policy and Regulations Governing Moving and Relocation for more details on non-reimbursable expenses. Examples of non-reimbursable expenses include (but not limited to):</p> <ul style="list-style-type: none"> <li>• Assembly and disassembly of unusual items such as swing sets, swimming pools, satellite dishes, etc.</li> <li>• Canned, frozen, or bulk foodstuffs</li> <li>• Building supplies, farm equipment, and firewood</li> <li>• Plants</li> </ul>

## Policies & Additional Resources

<a href="#">UC Moving &amp; Relocation Expense Reimbursements Policy Summary</a>	<a href="#">Regents Policy 7710 – Senior Management Group Moving Reimbursement</a>	<a href="#">Controller's Office Website</a>
<a href="#">IRS Publication 521, Moving Expenses</a>	Academic Personnel Manual (APM) <a href="#">550</a> , <a href="#">560</a> , <a href="#">561</a>	<a href="#">Employee Moving and Relocation Webpage</a>
<a href="#">Policy and Regulations Governing Moving and Relocation (G-13)</a>	<a href="#">Travel Regulations (G-28)</a>	<a href="#">Moving and Relocation Checklist</a>

For questions or further guidance, contact the Controller's Office Solution Center at [COSolutionCenter@ucsf.edu](mailto:COSolutionCenter@ucsf.edu) or (415) 476-2126