LEWIS-CLARK STATE COLLEGE
EMPLOYEE RELOCATION EXPENSE REPORT INSTRUCTIONS
(Please read prior to completing Reimbursement Form)

Lewis-Clark State College has adopted the State of Idaho's Moving Policy and Procedures (http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/movpolandproc.htm). The policy prescribes maximum allowable reimbursement rates and defines allowable costs. "Moving expenses," as used in this policy, means the actual expenses incurred in the transportation of household goods, and to the extent that they are related to the transport of household goods, the travel of the employee and his or her dependents. Please note that allowable reimbursements may have tax consequences for the employee.

The college normally establishes a reimbursable amount with the new employee via the employment contract. This amount is the upper limit the college will reimburse the employee provided all expenditures fall within the prescribed guidelines. This amount is not a guarantee.

FORM INSTRUCTIONS:

Part I:

A) **Nonqualified (Taxable) - TMP:** Please enter the actual amounts paid for moving expenses in the appropriate categories.

1) **House hunting gas expenses:** (Only if NOT using mileage) – Enter actual gas expenses related to house hunting trip
2) **Actual Move:** Enter travel expenses other than mileage or lodging. (i.e. airfare)
3) **Household goods:** Enter expenses incurred from hiring a moving company to move your personal household items.
4) **Packing charges:** Enter expenses incurred from hiring a moving company to pack your personal belongings.
5) **Storage plus warehouse handling & delivery:** Please see the State of Idaho Moving Policy regarding the reimbursement of these expenses.
6) **Personal property insurance:** Enter the expenses incurred for additional personal property insurance premiums up to $100.00 maximum above and beyond the personal property insurance normally provided.
7) **Appliance services:** Enter the expenses incurred to disconnect, prepare for shipment, and reconnect appliances such as washers, dryers, etc., if the commercial moving company provides these services.
8) **Extra labor:** These expenses are only reimbursed under extraordinary or justified hardship circumstances.
9) **Truck rental or other rental conveyance:** Enter the expenses incurred for truck rental or other rental conveyance. (i.e. U-Haul)
10) **Mobile home moves:** Enter the expenses incurred to move a mobile home. See State of Idaho Moving Policy for special instructions.
11) **Total TMP Moving Expenses:** Add amounts entered in 1- 10 and enter the total on this line.

B) **Nonqualified (Taxable) - TMV:** Please enter the actual amounts paid for moving expenses in the appropriate categories.

1) **House hunting mileage:** (Only if NOT using gas expense) – Enter the number of miles driven both ways and multiply by the mileage rate listed on the Employee Relocation Expense Report.
2) **Actual move mileage:** (Only if NOT using gas expense) - Enter the number of miles driven one-way and multiply by the mileage rate listed on the Employee Relocation Expense Report.
3) **Lodging-during any trips other than the actual move:** Enter lodging expenses incurred during any trips other than the actual move.
4) **Lodging-during actual move:** Enter lodging expenses incurred during the actual move.
5) **Per diem (meals and some incidental expenses):** Enter meal and incidental expenses incurred for both house hunting and the actual move.
6) **Total TMV Moving Expenses:** Add the amounts entered in 1-5 and enter the total on this line.

TOTAL MOVING EXPENSES: Add the amount entered for total qualified moving expenses and total nonqualified moving expenses and enter the total on this line.

Part II:

Supervisor: Enter the allowable moving expense amount from the employment contract on this line.

Part III:

Enter the lesser of line I or II, and then provide the allocation between taxable (TMP) and taxable (TMV) reimbursement.

Part IV:

Supervisor: Please have the employee read the Agreement paragraph contained in this section and then sign and date on the appropriate lines.