

OUS Moving Expense Summary Table
Rates Effective: April 1, 2008

Type of Moving Expense	Limits	Additional Information	Tax Impact
Compensation			
Salary while househunting and moving	Up to ten days off with pay	Only when moving or househunting is done after hire date	Taxable
Househunting			
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 will be reimbursed at 50.5 cents/mile effective 4/1/08.	Taxable
Transportation in vicinity of new location	Up to 200 miles	50.5 cents/mile effective 4/1/08.	Taxable
Meals and lodging	Up to ten days. (Limit is combined with limit for meals and lodging while moving – see below.)	Lodging: \$107/day employee only. \$160.50/day employee plus household members. Meals & Incidentals: \$45/day employee only. \$90/day employee plus household members.	Taxable
Temporary Living			
Meal and lodging expense in new location	Up to 45 days	Lodging: \$107/day employee only. \$160.50/day employee plus household members. Meals & Incidentals: \$45/day employee only. \$90/day employee plus household members.	Taxable
Moving			
Moving company or van rental	Up to 20,000 lbs., insurance, extra handling charges, 90 days storage. Packing, crating and unpacking – up to \$1,000.00.	Approval required for reimbursement of cost of moving personal effects in excess of 20,000 lbs.	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 tickets or vehicle mileage will be reimbursed at 50.5 cents/mile effective 4/1/08.	First 20 cents/mile are non-taxable for reimbursement on move over 50 miles. Reimbursement for move of less than 50 miles is taxable.
Meals and lodging	Up to ten days. (Limit is combined with limit for meals and lodging while househunting – see above.)	Lodging: \$107/day employee only. \$160.50/day employee plus household members. Meals & Incidentals: \$45/day employee only. \$90/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