

Moving Allowance

At the discretion of the appropriate dean, director, or executive officer, new academic staff members may be reimbursed for the costs of moving to Cornell. Normally all moving allowances are paid from university funds; the allowances cannot be directly charged to a sponsored project or included as cost sharing, unless clearly allocable to the project.

If the employee will be using a commercial moving company to move household goods, the business manager at the hiring unit at Cornell and/or the Business Service Center Director for that unit should work with the employee and Cornell's Office for Supply Management Services in order to assure best price, issuance of a purchase order and direct payment by Cornell.

Payments for moving that are not paid directly by Cornell to a moving company are processed on a travel reimbursement voucher. The employee receives the reimbursement via payroll (check or direct deposit) because of IRS reporting requirements. Caution: IRS classifies "indirect moving expenses" (e.g. house hunting trips, hotel expenses upon arrival, meals in transit, etc.) as taxable wages. Some units limit reimbursements to direct moving expenses as defined by tax law to avoid taxable implications to the employee.

Departments should maintain agreements related to the move and notify the Office of Tax Compliance if an employee does not complete one year's service.