

Expense to be Reimbursed**Current IRS Regulation**

Expense of Home Sale or Lease Breakage	Taxable
House-hunting Trips	Taxable
If the move is less than 50 miles	Everything is taxable
If employment is less than 39 weeks	Everything is taxable
Interview Expenses	Not Taxable
Lodging Enroute (The first night of Lodging in Ames is considered Lodging Enroute. The second night is considered Temporary Lodging, which is taxable.)	Up to 5 days is reportable. Above 5 days enroute is taxable.
Meals Enroute	Taxable
Packing/Shipping of Personal/Household Goods	Reported, but not taxable.
Personal Vehicle Mileage	Although ISU's allowable mileage rate exceeds the IRS standard rate for moving expenses, the excess is taxable. The IRS standard rate for moving expenses for 1/1/09 forward is \$.24 per mile. The IRS standard rate for moving expenses for 7/1/08 through 12/31/08 is \$.27 per mile. The IRS standard rate for moving expenses for 1/1/08 through 6/30/08 is \$.19 per mile.
Storage of Personal/Household Goods	Reported – Not taxable for the 30-day period after the move.
Temporary Lodging & Meals	Taxable

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