April 3, 2018

MEMORANDUM

TO: Moving Expense Contacts

FROM: Lalita Patel, Accountant, Payroll Services

SUBJECT: Reporting Requirements for Moving Expenses

The University, as an employer, is required by Internal Revenue Service regulations to report all moving expense as income if reimbursed to an employee.

All moving expense reimbursements are reported on the employee’s W-2 and are now fully taxable due to new 2018 tax legislation.

Please notify employees with moving expenses that the reimbursements are subject to Federal, State and FICA taxes.