

## **Moving Expenses** <sup>[1]</sup>

The Tax Cuts and Jobs Act, passed in December 2017, impacts the tax treatment of moving expenses.

With the Suspension of Exclusion for Qualified Moving Expense Reimbursement, and the Suspension of Deduction for Moving Expenses, all employee moving expenses paid by CU are now taxable (earnings code MVT). This applies whether CU is reimbursing employees ... or paying moving companies directly on their behalf.

In addition, individuals can no longer claim deductions for unreimbursed moving-related expenses.

### **Moving Services Expenses**

With the new tax code changes, employee moving service benefits incur a tax liability to the employee.

To handle tax reporting on employee moving company payments, organizational units must follow Procurement Service Center [How to Buy Moving Services](#) <sup>[2]</sup> procedures.

### **Moving Expense Reimbursements**

All moving expense reimbursements/moving allowances paid to the employee are taxable.

To handle tax reporting on house-hunting trips and employee moving reimbursements, organizational units must follow Employee Services [Moving](#) <sup>[3]</sup> procedures.

#### **Groups audience:**

Controller

#### **Right Sidebar:**

OUC - Tax code resources

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**Source URL:** <https://www.cu.edu/controller/tax/moving-expenses>

#### **Links**

[1] <https://www.cu.edu/controller/tax/moving-expenses>

[2] <https://www.cu.edu/psc/procurement/commodities/how-buy-moving-services>

[3] <https://www.cu.edu/employee-services/payroll/moving>