

MOVING EXPENSES

Effective January 1, 2018, all moving or relocation expenses paid to an employee or on behalf of an employee are considered taxable income to the employee.

Taxable moving expenses would include:

- Pre-move house hunting, including travel, meals, and lodging once an offer has been accepted
- Packing of furniture and personal belongings
- Transportation of furniture and personal belongings from the previous principal place of residence to the new principal place of residence
- Insurance and in-transit storage for periods of up to 30 days
- Travel and lodging costs (other than meals) associated with one trip to move to the new residence by the employee and members of the employee's household
- Meals associated with the trip to move to the new residence
- Meals and lodging in temporary quarters; includes University-provided housing
- In-transit storage charges beyond the 30 day limit
- Personal needs such as a driver's license and auto insurance
- Real estate fees incurred when leaving the former residence or acquiring the new residence

Amounts reimbursed to the employee or paid directly to a 3rd party on behalf of the employee are treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Please visit the Controller's Group website for more information on [moving expenses](#).