

## MEMORANDUM

DATE: July 19, 2018

TO: Provost, Vice Chancellors, Deans and Directors

FROM: Sue Jennings  
Human Resources - Payroll

SUBJECT: Moving Expense Payments

The federal Tax Cuts and Jobs Act (H.R.1) suspended the exclusion of qualified moving expense reimbursements from gross wages for tax years beginning after December 31, 2017. As of January 1, 2018, Southern Illinois University can no longer pay or reimburse an employee's moving expense on a tax-free basis. Therefore, all moving expense payments will be paid directly to the employee on the next applicable payroll after HR-Payroll receives the approved [Moving Expense Form](#).

All moving expense payments will be included in gross wages and subject to federal and state income tax withholding according to the supplemental wage rules, and to Medicare and social security tax withholding if applicable. The [Moving Expense Form](#) and related Policy and Procedures have been updated to reflect the changes and can be found on the HR-Payroll website.