

## SMU Tax Policies

**Subject:** Moving Expenses

**Effective Date:** 10/28/08

**Revision Date:** 02/09/18

**Tax Policy:** 3.6

### Policy

The University provides payment or reimbursement of moving expenses to certain employees as approved by the President or Vice President of the University. Employees must provide evidence of all moving expenses in order to document payment or receive reimbursement. Evidence includes original receipts, proof of payment, and invoices.

Beginning January 1, 2018, all moving expenses reimbursed to employees **or** paid to third parties on behalf of employees are considered taxable income and will be included in the employee's gross taxable income, subject to appropriate tax withholdings. **Under the Tax Law Cuts and Jobs Act**, for tax years beginning after Dec. 31, 2017 and before Jan. 1, 2026, the exclusion for qualified moving expense reimbursements is suspended.

### Procedure

Employees will be reimbursed for moving expenses and payments will be mailed to third parties based on the proper supporting documentation and approvals. To request payment or