



Moving Guidelines effective January 1, 2018

Under the Tax Cuts and Jobs Act of 2017, the personal deduction for relocation expenses and the exclusion from income of employer-paid relocation expenses are suspended from January 1, 2018 through December 31, 2025. As a result, **all** moving expenses incurred on or after January 1, 2018, whether reimbursed to an individual or paid to a vendor on behalf of an individual, are taxable income to the individual.