

Office of State Uniform Payroll
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

April 10, 2018

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2018-48

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: Fringe Benefit Taxation for Moving Expenses

The 2017 Federal Tax Cuts & Jobs Act (TCJA) suspends the exclusion from income of employer provided, job-related moving expenses for taxable years 2018 through 2025. Employer payments and reimbursements for moving expenses are now subject to federal income tax withholding and FICA taxation. There is a specific exception for members of the U. S. Armed Forces on active duty. Refer to [IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits](#), page 2, for information on moving expense reimbursement.

Effective for the first pay period in January 2018, the following moving expense wage types are no longer available for selection. Permissibility ended December 17, 2017.

- WT 0250 – NTxCash Moving Expense
- WT 0251 – NTxNCsh Moving Expense

Agencies who have employees who are members of the Armed Forces and have qualified, non-taxable job-related moving expenses, should use the following wage types, with added text. Use of these wage types for this purpose should be rare.

- WT 0113 – NTxCash Other
- WT 0116 – NTxNCsh Other

As a reminder, agencies should run ZP124, Fringe Benefits Report, to identify employees with taxable and non-taxable cash and taxable and non-taxable non-cash fringe benefit information processed through LaGov HCM.

If you have any questions, please contact a member of the OSUP Wage and Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

Michelle Richmond	342-2053	Lauri Lee	342-5346
Tiko Ary	342-1651	Tracy Smith	219-0191
Wendy Eggert	342-0714	Courteney Young	342-1652

APH:MFR/mgc