

DATE: January 11, 2018

TO: Agencies Addressed (No. 19, 2017-18)

FROM: Paul Whitfield, Director  
Division of Accounting and Auditing  
Department of Financial Services

SUBJECT: QUALIFIED MOVING EXPENSE OBJECT CODES

Due to the 2018 Federal Tax Reform Bill, effective January 1, 2018, all moving expenses are now taxable. To implement this change, the Department of Financial Services has inactivated the following object codes which recorded expenditures as non-taxable:

- 136000 Moving Expenses – Third Party - Qualified
- 282000 Moving Expenses – Employee - Qualified

Effective immediately, agencies are instructed to use the following object codes which will record the expenditures as taxable to the employee:

- 136100 Moving Expenses – Third Party – Non-Qualified
- 284000 Moving Expenses – Employee – Non-Qualified

In addition, the Federal Tax Reform Bill provided changes to the Form W-4. These changes will be communicated once the Internal Revenue Service releases the implementation guidance.

If you have any questions regarding this memorandum, please contact the Bureau of State Payrolls at (850) 413-5513.