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Recruiting, Moving, and Related Expenses

Topics covered here:

- Recruitment Expenses
- Employee Moving and Related Expenses

Recruitment Expenses

Before an offer is accepted:

Payment of authorized recruitment expenses such as airfare, hotel, and meals incurred during the recruitment process is **not** taxable to the prospective employee. A detailed accounting of all recruiting expenses is required for reimbursement.

After an offer is accepted:

After an offer of employment has been accepted the employer/employee relationship is established and pre-move house hunting expenses incurred by the employee and family **are** considered taxable/reportable income.

Employee Moving and Related Expenses

All allowances for moving and relocation costs made to employees or paid directly to third parties on or after January 1, 2018 are includable in taxable wages, and subject to federal, state, OASDI and Medicare taxes as required by the IRS. Please note that these taxable wages will be added to an employee's paycheck following the move and reported on the employee's Form W-2.

For additional details on moving expense reimbursements please contact the Tax Office via the above contact information.