

Moving Allowance

The College has provided you with a moving allowance to assist with the expense of moving to the Northampton area. 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.

➤ To receive this allowance **with** taxes withheld, please sign the statement below.

Please include the full amount of the moving allowance in my next paycheck. I understand that the payment will be fully taxed. No substantiation of expenses will be provided.

Signed _____

Print Name _____

Date _____

Please return this form along with a copy of your appointment letter to the Payroll Office at payroll@smith.edu. If you have any questions, please contact the Payroll Office at 413-585-5575 or payroll@smith.edu.

Sincerely yours,

The Payroll Team