

## **Taxability Change Notice**

On December 22, 2017, Public Law 115.97 known as the "Tax Cuts and Jobs Act of 2017" suspended qualified moving expense deductions along with the exclusion for employer reimbursements and payments of moving expenses effective January 1, 2018 for tax years 2018 through 2025. The following link provides a copy of the Federal Travel Regulations (FTR) Amendment 2020-02 effective January 9, 2020 which issued a direct final rule to amend the FTR to authorize relocation reimbursement for a number of expenditures.

### [FTR Amendment 2020-02](#)

Additionally, the FTR was later amended to authorize Withholding Tax Allowance (WTA) and Relocation Income Tax Allowance (RITA) to all individuals who receive relocation allowances paid by the Federal Government. This amendment is in accordance with legislative changes to GSA's statutory authority for taxes on reimbursements for travel, transportation, and relocation expenses as enacted in the National Defense Authorization Act for Fiscal Year 2020, and as further amended by the National Defense Authorization Act for Fiscal Year 2021. This final rule is effective on December 28, 2021 but applicable to all eligible individuals who are authorized reimbursement for relocation expenses under the FTR and who receive some or all reimbursements, direct payments, or indirect payments on or after January 1, 2018.

### [FTR Amendment 2021-02](#)

Employees should be advised that NASA's Guide to a Successful Move has been updated to the best of NASA's knowledge in conjunction with these FTR amendments. However, it is important to note that this guide is not a copy of the FTR. Information in FTR Chapter 302 is far more detailed. Therefore, if there are any discrepancies between this guide and the FTR, the applicable FTR overrides any information contained herein. For questions or concerns regarding these events, personnel should direct all inquiries to the NSSC Customer Contact Center for assistance.