

Ending 06/30/18	
Account	Description
660042	Recruit & Employee Relocation
660851	FAC RECR-CAMPUS INTR
660852	Fac Recr-Taxable Move Allow
660853	Fac Recr-Non-Tax Move Allow
660854	Fac Recr-Tax Move/Mileage
660855	Fac Recr-Non-Tax Move/Mileage
660856	Move Allow-Employee
660857	Emp-Taxable Move Allow
660858	Emp-Non-Tax Move Allow
660859	Emp-Tax Move/Mileage
660860	Emp-Non-Tax Move/Mileage
660907	Interview Expense
660957	Recruitment Expense

Effective 7/1/18		Notes
Account	Description	
660857	Employee Relocation Expense	Post-hire, letter stating employee relocation, taxable benefit.
660957	Recruitment Expense	Pre-hire, interviews for staff and faculty, search firms, other recruitment, non-taxable benefit.

As of January 1, 2018, all moving expenses paid or reimbursed by the CSU are taxable wages to the recipient. The exclusion from gross income in Internal Revenue Code 217, as well as the fringe benefit rule in 132(g), are suspended from 2018-2025. To greater assist the campus community in capturing moving and relocation expense account transactions accurately, only two accounts will remain in use starting 7/1/18.