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.