Taxes on Relocation Expenses for Federal Employees

Objectives:

- Impart detailed familiarity with the regulations that govern:
 - The taxes that federal civilian employees incur when relocating, and
 - The calculation of reimbursement for those taxes
- Discuss in detail the differences between the old and new regulations
- Walk students through several examples of how to calculate the reimbursements, using both the old and new regulations
- Identify on-line resources for additional information

Intended Audiences: Federal employees and contractors involved in calculating taxes on relocation expenses incurred by federal employees

Duration: Two full days

For More Information, or to Contract for this Course: Contact Piedmont Maury Consulting (202-215-7927) or GSA (travel.training@gsa.gov)

Table of Contents for the Student Manual:

Part

1	Overview of Relocation and Taxes	6
2	Statutes, Regulations, and Interpretation	16
3	Which Relocation Allowances Are Taxable Income,	
	and Which Are Not	36
4	The Withholding Tax Allowance (WTA)	46
5	Introduction to the Relocation Income Tax	
	Allowance (RITA)	54
6	RITA Calculation – For Transferee Report Dates	
	<u>Before</u> January 1, 2015 (Old FTR Rule)	60
7	Combined Marginal Tax Rate (CMTR) for Transferee	
	Report Dates <i>After</i> January 1, 2015 (New FTR Rule)	68
8	RITA Process and Calculations – New FTR Rule –	
	One-Year RITA Process	72
9	RITA Process – New FTR Rule – Two-Year RITA Proc	ess76
10	Special Tax Circumstances	82
11	Agency Responsibilities	90
12	Issues with the New Taxes Regulation	92
13	Taxes on Extended TDY Allowances	96
	Final Exercise - Calculating RITA All Three Ways –	
	Multi-State, Multi-Year Situation	101
14	Review of Case Law	104

Appendixes:

I.	Copies of the WTA worksheet	152
II.	Current IRS Tax Bracket Tables	158
III.	Current GSA tax tables	160
IV.	State Treatment of Moving Expense Deductions and	
	Gains from Sales of Principal Residences	166
V.	FTR 302-17	172
VI.	Glossary of Acronyms	173
VII.	Course Evaluation Form	174