****

**TEMPLATE FOR SERVICE PROVIDER MEMBERS TO SUBMIT CONGRESSIONAL LETTERS**

**INDIVIDUAL AND ORGANIZATION VERSIONS**

The upcoming Tax Cuts and Jobs Act (TCJA) debate, expected to occur early this year, will include the future of the moving expense tax deduction, whose suspension under the TCJA is set to expire at the end of 2025. Congress must hear from across our industry the impact that not having the moving deduction since 2017 has had on the 350,000+ U.S. workers who move within the country for employment purposes each year and their employers.

WERC, in conjunction with other industry associations such as the American Trucking Association (ATA) and the International Association of Movers (IAM), are actively engaging around the reinstatement of the moving expense tax deduction, but organizations and individuals across the talent mobility industry must also reach out to Congressional offices to share the need for reinstatement. Organizational and individual template letters that members and industry organizations can utilize, along with submission instructions, can be found below.

**Submission Instructions**

* WERC members and others in the talent mobility industry can submit a letter to their members of Congress leveraging the organizational and individual template letters below to email their applicable representatives and senators.
* Individuals can [locate](https://www.congress.gov/members/find-your-member) their particular member of Congress.
* Emails and/or communication submission forms are available on each representative’s or senator’s website and can be leveraged to communicate with the office.
* Members are encouraged to reach out to Congressional offices in locations where: 1) they are physically based and are a constituent of the district/state; or 2) where their organization has significant operations and associated employment.
* Versions are available both for use by individual talent mobility professionals and organizations within the talent mobility industry.
* Before submitting any letters to Congressional offices, members are encouraged to confirm any limitations or considerations that their organizations might have around any engagement with a Congressional office and what could, or could not, be shared within any letter submission. Templates should be adapted as necessary to comply with any associated requirements, and individual letters can be modified to be sent in an individual capacity without any reference to their employer.

**Questions?**

Contact Mike Jackson, WERC’s vice president of public policy and research.

**Service Provider Organizational Letter Template:**

Subject Line of Email: Support American workers and employers by reinstating the moving expense tax deduction

Text of message to include in email or letter:

Dear **[Representative/Senator]**,

Our organization is a constituent employer within your **[district/state]**, and we strongly support the reinstatement of the moving expense tax deduction and exclusion at the end of 2025. This important tax deduction and exclusion will again provide critical tax relief for middle-class workers and families as well as businesses like ours that support the relocation of employees around the country and world and which are vital to the U.S. economy and local communities across the United States.

**[Provide details about your organization including the nature of your business, total number of employees (U.S. and globally), and the states in which your organization operates]**

The moving expense deduction was first established by Congress in 1964 and enjoyed bipartisan support. The deduction is estimated to have provided approximately $1 billion in tax relief each year to U.S. taxpayers and businesses. The relief is significant to those individuals, families, and businesses involved in a relocation but a small price to help reduce the costs of attracting workers to relocate for a job to improve efficiencies for businesses and help fuel the U.S. economy.

The U.S. employers we support rely heavily on their ability to have a mobile workforce in which employees can relocate as necessary to meet the evolving needs of our organization. The cost, however, for an employee to relocate to a position for which they may be uniquely suited can be a deterrent—even with financial assistance from their employer. The moving expense tax deduction makes the move less costly for the employee as well as for the employing company and addresses the issue of the company having to gross up the amount paid to the employee when they cover the additional tax of the moving benefit.

**[Provide details, as appropriate and applicable, of the number of employees your organization relocates each year. Also include what the financial cost of the loss of the moving tax deduction has meant for your client organizations and how the current loss plays negatively into decisions on relocating employees.]**

As part of the Tax Cuts and Jobs Act of 2017, the moving expense tax deduction, and the exclusion from income of moving expense payments by employers to move their employees, were suspended through December 31, 2025. The deduction and exclusion together make up a vital tax relief tool that makes relocation for work more affordable and supports worker mobility—the lynchpin of a strong economy.

Prior to its suspension, the deduction was critically important for middle- and working-class employees and their families. In 2017, 72% of U.S. taxpayers who claimed the moving deduction earned $100,000 or less, with 42% of all taxpayers claiming it reflected income of less than $50,000. Only 5% of taxpayers claim the deduction earned over $200,000.

Over the last seven years, the suspension of the moving deduction has resulted in unintended consequences that have hurt the American workers and their families that must move for employment purposes. These include:

* **Inflated taxable income levels –** By having to treat moving-related benefits provided by the company as part of an employer-sponsored relocation as taxable income, the moving employee faces a much higher tax burden solely because they are moving for employment purposes. While most companies do provide their relocating employees additional financial support to help offset their potential tax impacts, this still results in individuals reflecting elevated income on their tax returns.
* **Unintended taxpayer ineligibility for income-related tax relief opportunities**, **notably the child tax credit –** The elevated taxable income can result in a U.S. worker becoming ineligible for critical tax relief mechanisms, such as the child tax credit, that they would have otherwise qualified for if the employment-related moving expenses didn’t increase the amount and push their taxable income past the point of eligibility.

By reinstating the moving tax expense deduction, Congress will again provide middle-class workers and families as well as the businesses that relocate their employees with critical tax relief and help offset the cost of individuals and entire families relocating for work.

Thank you for your consideration of our request for reinstatement of the moving expense tax deduction.

Sincerely,

**[Your Name]**

**[Organization Name]**

**[Address]**

**Talent Mobility Professional Individual Submission – Service Provider**

Subject Line of Email: Support American workers and employers by reinstating the moving expense tax deduction

Text of message to include in email/letter:

Dear **[Representative/Senator]**,

As a constituent of your **[district/state]** working within the talent mobility industry to support employers moving their employees across the United States and around the world, I strongly support the reinstatement of the moving expense tax deduction and exclusion at the end of 2025. This important tax deduction and exclusion will again provide critical tax relief for middle-class workers and families as well as the businesses that support the relocation of employees around the country and world and which are vital to the U.S. economy and local communities across the United States.

**[If possible and applicable, provide details about the organization you work for, including the nature of your business, total number of employees (U.S. and globally), and the states in which your organization operates.]**

The moving expense deduction was first established by Congress in 1964 and enjoyed bipartisan support. The deduction is estimated to have provided approximately $1 billion in tax relief each year to U.S. taxpayers and businesses. The relief is significant to those individuals, families, and businesses involved in a relocation but a small price to help reduce the costs of attracting workers to relocate for a job to improve efficiencies for businesses and help fuel the U.S. economy.

The employers I help to support rely heavily on their ability to have a mobile workforce in which employees can relocate as necessary to meet the evolving needs of our organization. The cost, however, for an employee to relocate to a position for which they may be uniquely suited can be a deterrent—even with the financial assistance from their employer. The moving expense tax deduction makes the move less costly for the employee as well as for the employing company and addresses the issue of the company having to gross up the amount paid to the employee when they cover the additional tax of the moving benefit.

**[Provide details, if possible, applicable, and appropriate, of the number of employees your organization relocates each year. Also include what the financial cost of the loss of the moving tax deduction has meant for your client organizations and how the current loss plays negatively into decisions on relocating employees.]**

As part of the Tax Cuts and Jobs Act of 2017, the moving expense tax deduction, and the exclusion from income of moving expense payments by employers to move their employees, were suspended through December 31, 2025. The deduction and exclusion together make up a vital tax relief tool that makes relocation for work more affordable and supports worker mobility—the lynchpin of a strong economy.

Prior to its suspension, the deduction was critically important for middle- and working-class employees and their families. In 2017, 72% of U.S. taxpayers who claimed the moving expense tax deduction earned $100,000 or less, with 42% of all taxpayers claiming it reflected income of less than $50,000. Only 5% of taxpayers claim the deduction earned over $200,000.

Over the last seven years, the suspension of the moving expense tax deduction has resulted in unintended consequences that have hurt the American workers and their families that must move for employment purposes. These include:

* **Inflated taxable income levels –** By having to treat moving-related benefits provided by the company as part of an employer-sponsored relocation as taxable income, the moving employee faces a much higher tax burden solely because they are moving for employment purposes. While most companies do provide their relocating employees additional financial support to help offset their potential tax impacts, this still results in individuals reflecting elevated income on their tax returns.
* **Unintended taxpayer ineligibility for income-related tax relief opportunities**, **notably the child tax credit** **–** The elevated taxable income can result in a U.S. worker becoming ineligible for critical tax relief mechanisms, such as the child tax credit, that they would have otherwise qualified for if the employment-related moving expenses didn’t increase the amount and push their taxable income past the point of eligibility.

By reinstating the moving tax expense deduction, Congress will again provide middle-class workers and families as well as the businesses that relocate their employees with critical tax relief and help offset the cost of individuals and entire families relocating for work.

Thank you for your consideration of my request for reinstatement of the moving expense tax deduction.

Sincerely,

**[Your Name]**

**[If possible, Organization Name]**

**[If possible, Address]**