



June 2, 2025

United States Senate
Washington, DC 20510

Dear Senator:

The American Trucking Associations' Moving and Storage Conference (ATAMSC), International Association of Movers (IAM) and WERC (formerly the Worldwide Employee Relocation Council) respectfully urge you to support the reinstatement of the bipartisan moving expense tax deduction and exclusion by revising §110013 of the House passed reconciliation bill (H.R.1), pursuant to Title II of the FY 2025 Budget Reconciliation (H. Con. Res. 14).

Increasing the ability of American workers to seek more advanced positions and enabling businesses to access talent where it can be maximized is essential to ensuring American prosperity. Unfortunately, continuing the open-ended suspension of the moving expense tax deduction and exclusion or permanently eliminating the provision for private sector workers as the House-passed version of the reconciliation bill does is counterproductive. It penalizes the 350,000-plus Americans being moved by their company for work-related purposes annually and the companies that employ them.

The Americans being adversely impacted are predominantly middle-class workers pursuing their American dream and moving where their employers can most efficiently utilize their skill. Prior to its suspension in 2017, 72% of U.S. taxpayers who claimed the moving deduction earned \$100,000 or less. The moving costs incurred, either by an employee or by their employer, to relocate that individual and their family should not be treated as income received by the taxpayer. The narrowly tailored payments are reimbursement for work-related expenses to relocate not income. Eliminating the tax deductibility of these payments causes them to be treated as taxable income, thereby penalizing the employee by imposing a personal cost on a work-related move. This unexpected negative impact on employee motivations is directly detrimental to the competitiveness of American corporations trying to effectively compete by maximizing their workforce talent.

Reinstating this well-defined tax expense deduction and exclusion,¹ which has been part of the tax code since 1964, will restore this critical tax relief for middle-class workers affected most by

¹ 26 USC Code § 217 and 26 USC Code § 132(g)

the current suspension and enable their employers to compete more effectively. It would enable employers to significantly lower the cost of relocating talent and more generally leverage the movement of talent to address critical skills gaps impacting their operations. It would also advance the U.S. economy by expanding operations, fostering innovation, promoting economic competitiveness, and preventing labor imbalances across our nation.

The deduction and exclusion together make up a vital tax relief tool that makes relocation for work affordable and supports talent mobility—the lynchpin of a strong economy. We urge you to end the suspension of the moving expense tax deduction and exclusion to build strong and efficient businesses throughout the country.

Sincerely,

Dan Hilton
Executive Director
American Trucking Association Moving & Storage Conference

Brian Limperopulos
President
International Association of Movers

Anupam Singhal
President & CEO
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