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## EMPLOYEE SERVICES

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[Home](#) > [Moving \(Relocation\)](#) - Temporary Housing

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# Moving (Relocation) - Temporary Housing

## Temporary Housing

Reimbursements to employees for temporary housing/living expenses related to a move are considered taxable income.

Taxes are withheld at the supplemental tax rate of 25 percent for federal and 4.63 percent for state. Housing/living expense reimbursements are subject to Medicare tax and OASDI (if applicable), but are not subject to mandatory or supplemental retirement deductions.

For more information, see [Moving \(Relocation\)](#) <sup>[1]</sup> and view the [IRS Moving \(Relocation\) ? Form 3903](#) <sup>[2]</sup>.

**Note:** Reimbursement for housing expenses related to relocation should not be confused with Housing Allowance, which is an ongoing payment unrelated to a move.

**Groups audience:**  
Employee Services

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**Source URL:** <http://www.cu.edu/employee-services/moving-relocation-temporary-housing>

**Links:**

[1] <http://www.cu.edu/employee-services/moving-relocation>

[2] <https://www.irs.gov/pub/irs-pdf/f3903.pdf>