



UNIVERSITY OF
NOTRE DAME

Tax Department
MOVING & RELOCATION
EXPENSES

Responsible Executive:
Controller
Responsible Department: Tax
Review Date: January, 2018

POLICY STATEMENT

The University of Notre Dame's moving and relocation expense reimbursement policies have been developed to mirror the IRS definitions related to "moving expenses".

As a result of tax law changes, as of January 1, 2018, all moving and relocation expense reimbursements, whether paid directly to an individual employee or paid indirectly on the employee's behalf to a third-party vendor, will be considered taxable income to the employee and will have to be reported as income to the employee on Form W-2 in the year the reimbursement is made.