



UNIVERSITY OF  
**NOTRE DAME**

**Tax Department**  
**MOVING & RELOCATION**  
**EXPENSES**

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

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**POLICY STATEMENT**

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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.