



UNIVERSITY OF
NOTRE DAME

Tax Department

**TAXABILITY OF MOVING &
RELOCATION EXPENSES**

Responsible Executive:
Controller
Responsible Department: Tax
Review Date: July, 2019

POLICY STATEMENT

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. For further information please visit: <https://hr.nd.edu/nd-faculty-staff/forms-policies/moving-and-relocation/>