

SUBJECT: Current Employee Relocation	NUMBER: 40.055.10
DIVISION: Human Resource Services Division	EFFECTIVE DATE: 3/9/07

APPROVED: Signature on file with Human Resource Services Division

POLICY STATEMENT: At the request of an employee or for the benefit of an agency, the agency director or designee may provide relocation allowances to employees.

AUTHORITY: ORS 240.145(3); 240.250; 240.306; IRS Title 26, Section 217; IRS Publication 521

APPLICABILITY: Classified unrepresented, management service, unclassified executive service employees, **and classified represented where not in conflict with the collective bargaining agreement**

ATTACHMENTS:

- **Guide for Determining Reimbursable Miscellaneous Relocation Expenses**
- Sample Relocation Agreement Form – Current Employees

DEFINITIONS: See HRSD State Policy 10.000.01, Definitions; and OAR 105-010-0000

POLICY:

- (1) At the request of an employee or for the benefit of an agency, the agency director or designee may provide relocation allowances to existing employees for the most responsible and prudent use of the employee resources.
- (2) An agency director shall administer HRSD State Policy 40.055.10, Current Employee Relocation , as the agency's policy for existing employee's relocation.
- (3) **Relocation by the Agency**
 - (a) **Moving Logistics**
 - (A) When the agency relocates an employee to a new official work station, the agency will reimburse the employee for normal, reasonable moving expenses and related expenses.
 - (B) The new work station must be at least 50 miles farther from the employee's former residence than the old work station was from the same residence. For example, if the old workstation was 3 miles from the former residence, the new workstation must be at least 53 miles form the former residence. The provision to relocation 50 or more miles from the previous workstation does not apply if the employee is required to move into state-owned housing.
 - (C) Employees must provide receipts for all moving expense reimbursements and be reimbursed directly through the payroll system. Relocation expense claims shall be submitted for payment within the same tax year in which the move occurred.
 - (D) Employees may request and receive a moving expense advance from the agency which will be accounted for in a manner similar to a travel advance.
 - (E) If an employee does not move their residence within six months from the official relocation notice, the employee will not be eligible for moving expense reimbursement.
 - (i) The employee may submit a written request to extend the period up to an additional six months. The request for extension must be received at least 30 days prior to the expiration of the original

relocation notice.

- (ii) The agency may grant an extension with the showing of good cause by the employee.
- (b) **Tax Issues.** Employees shall be notified that all or part of the reimbursement may be considered taxable. Taxable reimbursements are considered taxable income and must be reported on the employee's Form W-2. Employees are encouraged to consult a tax professional for advice on their own tax liabilities and allowable tax deductions.
- (c) **Paid Time.** Employees will be allowed up to ten days of paid agency time as needed to effect the move, including searching for temporary living quarters, house hunting, and the transporting of personal belongings.
- (d) **Relocation Notice**
 - (A) The agency will give the employee a minimum of 45 days notice of relocation.
 - (B) If the agency rescinds an employee's written relocation notice, the agency will compensate the employee for all moving expenses incurred which are reimbursable under this policy. Employees shall provide the agency with the required receipts for the moving expenses claimed.
- (e) **Temporary Living Quarters**
 - (A) If the agency requires the employee to begin work at the new workstation within the 45 day notice period and the employee finds temporary living quarters, the agency will reimburse the employee at instate travel reimbursement allowances for meals and lodging.
 - (B) If both the employee and the employee's family members move to the temporary living quarters, the agency will reimburse the employee at one and one-half times the instate travel allowances for meals and lodging.
 - (C) Employees who provide their own lodging will be reimbursed at the state reimbursement allowance for non-commercial lodging accommodations. The reimbursement for employees with accompanying household members is one and one-half the allowance for non-commercial lodging accommodations.
 - (D) The allowances will continue until the employee has moved his/her belongings, but will not extend beyond the 45 day notice period. The agency authority or designee may consider request(s) to extend the allowances up to a total maximum of 60 days. These requests shall be considered on a case-by-case basis.
- (f) **Relocation of Manufactured Homes.** The agency will pay for the relocation of mobile homes including breakdown and setup. The agency will also pay for rented trailer costs and freight charges for transportation of appliances or other large household equipment.
- (g) **House Hunting**
 - (A) Employees will be reimbursed for house hunting expenses incurred in finding a new place of residence when relocated by the agency. House hunting expenses are expenses incurred when the employee travels to the new location in order to seek a new residence. The following provisions apply to house hunting:
 - (i) Employees will be reimbursed at instate travel reimbursement allowances for meals and lodging. Employees with accompanying household members are allowed twice the state meal allowances and one and one-half times the state lodging allowance.
 - (ii) Employees who provide their own lodging will be reimbursed at the state reimbursement allowance for non-commercial lodging accommodations. The reimbursement for employees with accompanying household members is one and one-half the allowance for non-commercial lodging accommodations.

- (iii) Private vehicle mileage is reimbursable for up to two round trips made by the employee, at the state reimbursement rate for private vehicle mileage. Private vehicle mileage for house hunting travel at the destination will be reimbursed up to a maximum of 200 miles.
 - (iv) Employees will not be reimbursed for house hunting expenses while receiving temporary living expenses.
- (h) **Personal Household Belongings**
- (A) The agency will pay or reimburse for the moving of the personal household belongings up to a maximum of 20,000 pounds. If the movers estimate that personal belongings exceed the maximum limitation, a request for additional payment based on reasonable need shall be submitted to the DAS Director for consideration. When applicable, the following applies:
 - (B) If the employee shows an actual and reasonable need to have the personal household belongings stored before delivery to the new residence, the agency director or designee may authorize storage. The agency will pay for such storage and incidental handling charges within the authorized weight for a period of up to 90 days. The employee will pay any charges for storage in excess of 90 days. Regardless of the length of storage, the agency will pay to move the household belongings from such storage to the employee's new residence.
- (i) **Packing, Crating and Unpacking.** The agency will pay or reimburse for packing, crating, and unpacking for the moving of the personal household belongings up to \$1500 per move. A request for reimbursements that exceed the limit shall be submitted to the DAS Director for consideration.
- (j) **Additional Moving Expenses.** The agency will pay for full value insurance, appliance blocking charges, and extra handling charges on items such as pianos. The agency director or designee shall approve all additional moving charges to be reimbursed up to \$2000. A request for additional moving expenses that exceed the limit shall be submitted to the DAS Director for consideration.
- (k) **Vehicles.** In addition to mileage reimbursement provided in (3)(g), the agency will pay one-way private vehicle moving mileage from the old to the new residence for a maximum of two private vehicles. The state's moving mileage rate mirrors the federal rate and is updated to match the federal rate when changed. The current moving mileage (not the business rate) rate may be found by clicking on this [link](#). To calculate the one way mileage, use an internet mapping software (i.e. www.mapblast.com or similar); or an atlas; or map with a general mileage chart showing the distance between the two cities involved. Retain a copy of the web site results or a copy of the atlas/map mileage chart as evidence of the mileage to be reimbursed. Employees without computer access should contact their supervisor for assistance in obtaining mileage information.
- (l) **Miscellaneous Expenses.** Employees may be eligible for reimbursement of miscellaneous relocation expenses up to \$5,000. A request for additional miscellaneous expenses that exceed the limit shall be submitted to the DAS Director for consideration. Employees will submit receipts for all miscellaneous expenses with the expense claim. Examples of miscellaneous expenses that may be reimbursable include but are not limited to those described in the attached "Guide for Determining Reimbursable Miscellaneous Relocation Expenses."
- (4) **Voluntary Relocation at Request of Employee.** When an employee voluntarily relocates to a new official workstation with the same agency or another state agency, the employee may request relocation reimbursement, for items listed in section (3) of this policy, from the receiving agency. The agency head or designee of the receiving agency may approve full or partial normal and reasonable moving expenses and related expenses.
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Guide for Determining Reimbursable Miscellaneous Relocation Expenses

The following is intended to describe examples of the types of expenditures that may be approved for the “miscellaneous relocation expense” category. Other types of miscellaneous expenses may be submitted for consideration. All expenses require documentation for reimbursement. Final approval of miscellaneous expenses will be determined by the agency director or designee. NOTE: This is not an all-inclusive list.

Category of Expense	Sample Expenses
Lodging and meals while in transit to new location	<ul style="list-style-type: none"> • Meals (employee only) will be reimbursed at the state per diem rate • Lodging will be reimbursed at the state per diem rate
Service Charges & Materials	<ul style="list-style-type: none"> • Non-refundable utility disconnect and connection charges (i.e. telephone, water, cable, natural gas, electricity, sanitary service, television antenna, etc.) • Additional Manufactured Home set up materials including skirting, if required • School (if transferred during school year) • Equipment to complete utilities hookup • Non-refundable cleaning deposits • Telecommunication change service fees
Temporary Expenses	<ul style="list-style-type: none"> • Laundry (before washer and dryer are hooked up) • Pets (boarding while in affecting the move)

Sample Relocation Agreement Form – Current Employee

Agency Name:	Date:
Division/Section/Unit:	Employee Name:
Work Location:	Employee Start Date:

NOTICE: Employees are encouraged to consult a tax professional for advice on their tax liability and deductions. I acknowledge that I have been advised to seek professional tax advice.

Employee's Initials

Category of Expense	Policy Provision	Amount and Terms agreed upon
Personal Belongings (general household goods) <ul style="list-style-type: none"> • Moving company • Self move (rental truck fees, car dolly rental, rental of moving blankets, fuel for rental vehicle) 	<ul style="list-style-type: none"> • Up to 20,000 pounds • Actual costs 	
Packing, Crating, Unpacking (Service and/or materials) <ul style="list-style-type: none"> • Moving company • Self pack 	<ul style="list-style-type: none"> • Up to \$1,500 	
Paid Time Off	<ul style="list-style-type: none"> • Up to ten (10) days of paid leave 	
House Hunting <ul style="list-style-type: none"> • Vehicle Mileage • Lodging • Meals 	<ul style="list-style-type: none"> • Per diem rates 	
Temporary Living Quarters <ul style="list-style-type: none"> • If agency required the employee to begin work at the new workstation within the 45 days notice period. 		
Additional Moving Charges <ul style="list-style-type: none"> • Moving company <ul style="list-style-type: none"> - Full value insurance - Appliance blocking charges - Extra handling fees for large or bulky items such as pianos - Transports vehicle • Self Move <ul style="list-style-type: none"> - Insurance for truck and personal belongings - Labor costs for loading and unloading appliances or large or bulky items such as pianos 	<ul style="list-style-type: none"> • Up to \$2,000 	
Vehicles <ul style="list-style-type: none"> • Moving company hauls • Self move with car dolly • Self drive 	<u>Current vehicle mileage rate</u>	
Miscellaneous Expenses Agency to Include definition & disclaimer about pre-approving items for this category.	<ul style="list-style-type: none"> • Up to \$5,000 	

I, _____ accept the terms and conditions of the above agreement.
(Employee Name)

Employee Signature Date

APPROVALS:

_____ Agency Director or Designee	_____ Date	_____ Manager	_____ Date
_____ Human Resource Manager	_____ Date	_____ Fiscal Manager	_____ Date

Copy: Personnel File
Payroll