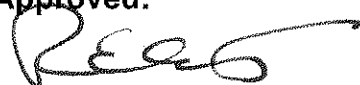




OREGON DEPARTMENT OF FISH AND WILDLIFE POLICY

Human Resources Division

Title:	Current (or recalled from layoff) Employee Relocation Allowance	HR_420_05
Supersedes:	HR_420_05, dated November 1, 2010	
Applicability:	Management service and executive service employees and classified represented employees where not in conflict with the labor agreement.	
Reference:	State Policy 40.055.10, ORS 240.145(3; 240.250; 240.306; IRS Title 26, Section 217; IRS Publication 521	
Effective Date:	May 15, 2014	Approved: 

I. PURPOSE

The appropriate deputy director may provide relocation allowances to existing employees for the benefit of the department.

II. DEFINITIONS

- A. **Voluntary Relocation:** An employee voluntarily demotes, transfers or promotes to a position in a new location.
- B. **Relocation by the Department:** The department permanently reassigns an employee (e.g., position and incumbent) to a new official work station.

III. POLICY

- A. **Reimbursement Cap:** The department may provide full or partial relocation allowances up to but not exceeding a total reimbursement cap of \$5,000 per employee per move:
 1. to permanent full-time employees voluntarily relocating within the department to permanent full-time positions (see Section C), or
 2. to employees relocated by the department (see Section D).

For any exception above the total \$5000 reimbursement cap, the Region Manager/Division Administrator must submit a written request to the Human Resources Administrator who in conjunction with the appropriate deputy director or the director shall submit the request to the DAS Director for consideration. .

- B. **Moving Logistics**

1. The new work site must be at least 50 miles farther from the employee's former residence than the old work site was from the same residence. For example, if the old work site was three miles from the former residence. The new work site must be at least 53 miles from the former residence. This provision for relocation 50 or more

miles from the previous work site does not apply if the employee is required to move into state-owned housing.

2. Employees must provide receipts for all moving expense reimbursements and be reimbursed directly through the payroll system. The department must process all moving expense reimbursements and pay the employee either within the same tax year in which the move occurred or within the first quarter of the following tax year.
3. Employees may request and receive a moving expense advance from the department's payroll system similar to a travel advance.
4. If the employee does not move his or her residence within six months from the date an employee reports to the new location, the employee is not eligible for moving expense reimbursement.
 - a. The employee may submit a written request to extend the period up to an additional six months for good cause. The department must receive the request for extension 30 days prior to the end of the initial six months.
 - b. The department has the authority to grant an extension.
5. **Tax issues.** The Internal Revenue Service may consider all or part of the reimbursement taxable. Taxable reimbursements are considered taxable income and must be reported on the employee's Form W-2. Employees are encouraged to seek professional tax advice on their tax liabilities and allowable tax deductions.

C. Voluntary Relocation

1. When a permanent full-time employee voluntarily relocates to a to a permanent full-time position at a new official work site in accordance with Section III, B, 1, Moving Logistics, the employee may request relocation reimbursement for items listed in Section C of this policy. The supervisor shall document the circumstances that warrant relocation reimbursement and shall submit the documentation to the Region Manager/Division Administrator and receive final approval prior to notifying the employee that full or partial moving expenses will be reimbursed, pursuant to the provisions of this policy.
2. Employees approved for full or partial moving expenses will be limited to a total reimbursement cap of \$5,000, unless exceptional circumstances exist. For any exception above the total \$5000 reimbursement cap, the Region Manager/Division Administrator must submit a written request to the Human Resources Administrator, who in conjunction with the appropriate deputy director or the director shall submit the request to the DAS Director for consideration.
3. An employee relocation allowance related to a voluntary relocation is limited to one time a biennium, unless exceptional circumstances exist. For any exception to this one time a biennium limitation, the Region Manager/Division Administrator must submit a written request to the Human Resources Administrator who shall forward the request to the appropriate deputy director or director for final approval.
4. Whenever possible, the employee will be notified upon appointment on whether full or partial moving relocation expenses will be paid.

5. **Relocation Reimbursement.** The department may reimburse the employee for normal, reasonable moving and related expenses, as follows:

a. **Personal Household Belongings.** The department may pay or reimburse for the moving of the employee's 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 must be submitted by the Region Manager/Division Administrator to the Human Resources Administrator, who in conjunction with the appropriate deputy director or the director shall submit the request to the DAS Director for consideration.

If circumstances warrant, the following may apply:

- 1) **Packing, Crating, and Unpacking.** The department will pay for packing, crating, and unpacking of the personal household belongings normal, reasonable moving and related expenses up to \$1,500 per move. An employee may submit a request for reimbursements that exceed the limit to the Region Manager/Division Administrator for initial evaluation. If supported by the Region/Division, the Region Manager/Division Administrator will forward the request to the Human Resources Administrator, who in conjunction with the appropriate deputy director or the director shall submit the request to the DAS Director for consideration, based on reasonable need.
- 2) **Additional Moving Charges.** The department will pay for full value insurance, appliance blocking charges, and extra handling charges for items such as pianos. The Region Manager/Division Administrator will approve all additional moving charges to be reimbursed up to \$2,000. An employee may submit a request for additional moving expenses that exceed the limit to the Region Manager/Division Administrator for initial evaluation. If supported by the Region/Division, the Region Manager/Division Administrator will forward the request to the Human Resources Administrator, who in conjunction with the appropriate deputy director or the director shall submit the request to the DAS Director for consideration, based on reasonable need.

Private Vehicle Mileage. The department must pay one-way private vehicle mileage from the old to the new residence for a maximum of two private vehicles. The state's moving mileage rate; the state will update that rate to match any future change in the federal privately owned vehicle (POV) mileage rate. The current moving mileage rate (not the business rate) is available at <http://www.irs.gov/taxpros/article/0,,id=156624,00.html>. (To calculate the one way mileage, use an Internet mapping program (e.g., www.mapblast.com or similar program) or an atlas. A general mileage chart that shows the distance between the two cities involved may also be used. Retain a copy of the Web site results or a copy of the atlas/map mileage to document the mileage to be reimbursed. An employee who lacks computer access should contact his or her supervisor for assistance in obtaining mileage information.

6. **Paid Time.** Employees will be allowed up to ten (10) days of paid leave to effect the move, including searching for temporary living quarters, house hunting, and the transporting of personal belongings.
7. **Miscellaneous Expenses.** Employees may be eligible for reimbursement of miscellaneous relocation expenses up to \$5,000. The DAS Director may consider requests for additional miscellaneous relocation expenses in excess of \$5,000. An employee may submit a request for reimbursements that exceed the limit to the Region Manager/Division Administrator for initial evaluation. If supported by the Region/Division, the Region Manager/Division Administrator will forward the request to the Human Resources Administrator, who in conjunction with the appropriate deputy director or the director shall submit the request to the DAS Director for consideration, based on reasonable need.

Employees must submit receipts for all miscellaneous expenses with the expense claim including those described in the attached "Guide for Determining Reimbursable Miscellaneous Relocation Expenses."

D. Relocation by the Department (Involuntary Relocation)

1. When the department relocates an employee to a new official work site (e.g., position and incumbent):
 - a. the department must give the employee a minimum of 45-days notice of relocation;
 - b. the department will reimburse the employee for normal, reasonable moving and related expenses up to the \$5000 cap. For any exception above the total \$5000 reimbursement cap, the Region Manager/Division Administrator must submit a written request to the Human Resources Administrator who shall forward the request to the appropriate deputy director or director for final approval.
2. The Region Manager/Division Administrator shall document the circumstances that warrant relocation by the department and shall submit the documentation to the Human Resources Administrator, in conjunction with the appropriate deputy director or the director, and receive final approval prior to notifying the employee that moving expenses will be reimbursed, pursuant to the provisions of this policy.
3. **Relocation Reimbursement.** When the department relocates an employee to a new official work site, the department will reimburse the employee up to the \$5000 cap for normal, reasonable moving and related expenses as listed above in Section III, C, 5, 6 and 7, and as follows:
 - a. **Temporary Living Quarters.**
 - 1) If the department wishes the employee to begin work at the new work site within the 45-day notice period and the employee finds temporary living quarters, the department will reimburse the employee at instate travel reimbursement allowances for meals and lodging.
 - 2) If both the employee and the employee's family members move to the temporary living quarters, the department must reimburse the

employee at one and one-half times the instate travel allowances for meals and lodging.

- 3) Employees who provide their own lodging must receive reimbursement according to 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.
- 4) The allowances will continue until the employee has moved his or her belongings, but will not extend beyond the 45-day notice period. On a case-by-case basis, the appropriate deputy director may consider request(s) to extend the allowances up to a maximum of 60 days. These requests shall be considered on a case-by-case basis.

b. **House Hunting.** The department will reimburse for house hunting expenses incurred in finding a new place of residence when relocated by the department. House hunting expenses are expense incurred when the employee travels to the new location in order to seek a new residence. The following provisions apply to house hunting:

- 1) The department will reimburse at instate travel reimbursement allowances. Employees with accompanying household members are allowed twice the state meal allowances and one and one-half times the state lodging allowance.
- 2) 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 times the allowance for non-commercial lodging accommodations.
- 3) The department may not reimburse employees for house hunting expenses while the employee receives temporary living expenses (per III, D, 3, a, above).
- 4) Private vehicle mileage is reimbursable, for up to two round trips made by the employee, at the state reimbursement rate for private vehicle mileage. The department must reimburse private vehicle mileage for house hunting travel at the destination will be reimbursed, up to a maximum of 200 miles.

c. **Storage.** If the employee shows an actual and reasonable need to have the employee's personal household belongings stored before delivery to the new residence, the appropriate deputy director may authorize storage. The department must pay for such storage and incidental handling charges within the authorized weight for a period of up to 90 days. The employee must pay any charges for storage in excess of 90 days. Regardless of the length of storage, the department must pay to move the household belongings from such storage to the employee's new residence.

d. **Relocation of Manufactured Homes.** The department must pay for the relocation of mobile homes including breakdown and setup. The department will also pay for rented trailer costs and freight charges for transportation of appliances or other large household equipment.

- E. **Required Documentation.** Employee relocation claims shall be submitted to the Administrative Services Division's Accounts Payable Section, on a Travel Expense Detail form. The employee must clearly identify the claim as a relocation expense and provide receipts for all moving expense reimbursements. The employee's supervisor is responsible for determining allowable moving relocation expense reimbursements and must ensure the appropriate documentation is attached, pursuant to this policy. For relocations by the department, the supervisor must attach documentation of the Human Resources Administrator's approval.

Fiscal Services will review relocation claims to determine what expenses are taxable and non-taxable and then forward the request to the Payroll Unit for payment through the OSPS system. (The Payroll Unit must record the non-taxable expenses as pay type MVN and all taxable expenses as pay type MVT. Relocation expenses will be normal, reasonable moving and related expenses charged to 3810 - Employee Relocation Payroll).

- F. **Relocation Rescission.** If the department rescinds an employee's written relocation notice, the department must compensate the employee for all moving expenses incurred which are reimbursable under this policy. Employees must provide the department with the required receipts for the moving expenses claimed.
- G. **Recalled Employee.** When a department recalls a laid-off employee from a department layoff list (not a secondary recall or statewide reemployment layoff list), and sends that employee to a different geographic location as described in Section II, B, the department may reimburse the recalled employee for items listed in Section III, D, 1, and 3.

Attachment A: Guide for Determining Reimbursable Miscellaneous Relocation Expenses

Attachment B: Relocation Agreement Form

Guide for Determining Reimbursable Miscellaneous Relocation Expenses

The following chart describes examples of the types of expenditures that the department may approve 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 within the \$5000 cap will be determined by the Region Manager/Division Administrator.

Miscellaneous relocation expenses covered under ODFW HR Policy 420_05, Employee Relocation Allowance (up to \$5000)*
Meals (employee only) while in transit to new location (reimbursed at the state per diem rate)
Lodging while in transit to new location (reimbursed at state per diem rate)
Cleaning deposits (non-refundable)
Cleaning supplies
Costs of re-fitting carpets and draperies
Costs professional cleaning services
Expenses for obtaining or breaking a lease
Laundry services prior to hookup of washer and dryer
Loss resulting from non-refundable fees and memberships
Manufactured home additional set up materials, including skirting, if required
Mortgage penalties
Parking fees
Boarding of pets while affecting the move
Phone calls related to the move
Rug shampooer rental
School (if transferred during school year)
Security and rental deposits, including any given up due to move
Shelf paper for new residence
Telecommunication change service fees
Utility disconnect and connection charges (non-refundable), including equipment to complete utilities hookup
Miscellaneous relocation expenses NOT covered under ODFW HR Policy 420_05, Employee Relocation Allowance
Child care services
Costs associated with purchasing or selling a home: Appraisal fee, title application fee(s), flood hazard insurance, closing costs, realtor fees, home inspection fees, etc.
Newspaper ads to sell Home and advertise yard sale
Dry cleaning services
Landfill expenses
Miscellaneous costs for preparing home for sale including home improvements
Purchase of washer, dryer, stove, curtains, etc.
Wire transfer fees, cell phone fees

***Note: Other items not listed under approved miscellaneous relocation expenses (and not disallowed under expenses not covered) must be pre-approved prior to purchasing the item/service or they will not be reimbursed.**

**Relocation Agreement
(Current or Recalled Employee)***

Employee Name	Date		
Supervisor	Division/Unit		
Work Location	Employee Start Date		
<p>NOTICE: Employees are encouraged to consult a tax professional for advice on their tax liability and deductions. An employee must move his or her residence within six months of reporting to the new location to be eligible for moving expense reimbursement. A six month extension may be granted for good cause if requested in writing a minimum of 30 days prior to the end of the initial six months. I acknowledge that I have been advised to seek professional tax advice and of the timeframes related to reimbursement eligibility.</p>			
			_____ Employee's Initials
Employees may use any combination of the following up to the relocation allowance limit authorized by the Region Manager/Division Administrator (within the \$5000 cap).			
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 \$1500 • Actual costs 		
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 bulky items such as pianos 	<ul style="list-style-type: none"> • Up to \$2,000 		
Vehicles <ul style="list-style-type: none"> • Self drive 	<ul style="list-style-type: none"> • <u>Current vehicle mileage rate</u> 		
Miscellaneous Expenses Refer to policy HR_420_05, Attachment A, Guide for Determining Reimbursable Miscellaneous Relocation Expenses NOTE: Other items not listed under approved miscellaneous relocation expenses (and not disallowed under expenses not covered) must be pre-approved prior to purchasing the item/service or they will not be reimbursed.	<ul style="list-style-type: none"> • In exceptional circumstances, may be approved up to \$5000 		
I _____ accept the terms and conditions of the above agreement. (Print Employee Name)			
_____ Employee Signature	_____ Date	_____ Supervisor	_____ Date
_____ Region Manager/Division Administrator	_____ Date		
Approvals above \$5,000 reimbursement cap and/or exceeding one time per biennium and/or for Involuntary Relocations by the department (attach justification):			
_____ Human Resources Administrator	_____ Date	_____ Deputy Director or Director	_____ Date

* Note: For voluntary moves the employee must be appointed to permanent full-time position to be eligible.