




# OREGON DEPARTMENT OF FISH AND WILDLIFE POLICY

## Human Resources Division

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| <b>Title:</b>          | <b>New Employee Relocation Allowance</b>   | <b>HR_420_06</b>   |
| <b>Supersedes:</b>     | HR_420_06, dated October 1, 2013   |  |
| <b>Applicability:</b>  | Initial appointments to state service in a permanent, seasonal, or limited duration position (not temporary), where not in conflict with the collective bargaining agreement |  |
| <b>Reference:</b>      | State Policy 40.055.20   |  |
| <b>Effective Date:</b> | May 15, 2014   | <b>Approved:</b><br> |

### I. PURPOSE

Relocation expense reimbursement is a negotiable tool for managers to accomplish recruitment goals or when necessary for employment of qualified personnel when hiring an employee to initial state service.

### II. DEFINITIONS

A. **Initial Appointment to State Service:** The appointment of an employee from outside state government or the appointment of a former employee whose reemployment or layoff rights have expired.

### III. POLICY

A. **Reimbursement Cap:** The department may provide relocation allowances to initial appointments to state service up to but not exceeding a total reimbursement cap of \$5000 per employee per move. 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.

B. A new employee relocation allowance is limited to reimbursement one time a biennium, unless exceptional circumstances exist. For any exception to this 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.

C. New employees normally move and travel at their own expense. The appropriate Region Manager/Division Administrator may approve full or partial reimbursement for permanent full-time appointments up to the prescribed limits of moving costs when the reimbursement is: (a) necessary for employment of qualified personnel; or (b) needed when filling a hard-to-fill position and is the most efficient and cost effective use of state funds. This should be used judiciously and should not be an automatic offering to initial appointees.

1. Additional tools to accomplish recruitment goals may be also available in the following policies:
  - a. Lump Sum Payments under Pay Practices, HR\_420\_02, II (E); and or
  - b. Alternate Leave Provisions, HR\_460\_05, II (A).
2. Overall factors to consider when deciding to offer relocation reimbursement:
  - a. Is this the new employee's initial appointment to state service?
  - b. Is offering reimbursement to the successful candidate a responsible and prudent use of state funds?
  - c. What is the skill availability and location of the position in comparison to the qualifications of the successful applicant? If job market information is needed, contact DAS HRSD Compensation section for job market data reports and information.
  - d. How far is the applicant moving to accept the position?
3. **Moving Logistics**
  - a. If the new employee does not move his or her residence within six months from the date an employee reports to work, the employee is not eligible for moving expense reimbursement.
  - b. 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.
  - c. The department has authority to grant an extension.

D. New Employee Relocation Reimbursement

1. The supervisor shall document the circumstances that warrant reimbursement of relocation expenses, up to the \$5000 cap based on initial appointment to state service, and shall submit the documentation to the Region Manager/Division Administrator and receive final approval prior to notifying the new employee that moving expenses will be reimbursed, pursuant to the provisions of this policy.
2. The department may reimburse the new employee for normal, reasonable moving and related expenses.
  - 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 shall 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.

- 1) Packing, Crating, and Unpacking. The department may pay or reimburse for packing, crating, and unpacking of the personal household belongings up to \$1500 per move. A request for reimbursements that exceed the limit shall 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.
- 2) Additional Moving Charges. The department may pay for full value insurance, appliance blocking charges, and extra handling charges on items such as pianos. The Region Manager/Division Administrator shall approve all additional moving charges to be reimbursed up to \$2000 (within the \$5000 cap). A request for additional moving expenses that exceed the limit shall 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.
- 3) Private Vehicle Mileage. The department may 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 mirrors the federal privately owned vehicle (POV) mileage rate and is updated to match the federal rate when changed.

The current moving mileage (not business rate) rate may be found at the following internet link:

<http://www.irs.gov/taxpros/article/0,,id=156624,00.html>.

To calculate the one way mileage, use an internet mapping software (i.e. [www.mapblast.com](http://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 website results or a copy of the atlas/map mileage chart as evidence of the mileage to be reimbursed. New employees without computer access should contact their supervisor for assistance in obtaining mileage information.

If the employee transports their household goods with their own private vehicle, the employee may receive the greater of the one-way state mileage reimbursement or the actual fuel cost to relocate. Fuel receipts will be required for reimbursement.

- 4) Miscellaneous Expenses. New employees may be eligible for reimbursement of miscellaneous relocation expenses up to \$5000. A request for additional miscellaneous expenses that exceed the limit shall 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. New employees will submit receipts for all miscellaneous expense with the expense claim. Examples of miscellaneous expenses that

may be reimbursable include but are not limited to those described on the attached "Guide for Determining Reimbursable Miscellaneous Relocation Expenses".

- b. Tax issues. New 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. Relocation expense claims shall be submitted for payment within either the same tax year in which the move occurred or within the first quarter of the next tax year. Employees are encouraged to consult a tax professional for advice on their own tax liabilities and allowable moving tax deductions.
  
- c. 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.

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).

Attachment A: Guide for Determining Reimbursable Miscellaneous Relocation Expenses  
Attachment B: Relocation Agreement Form

### 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 within the \$5000 cap will be determined by the Region Manager/Division Administrator.

| Miscellaneous relocation expenses covered under ODFW HR Policy 420_06, 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   |
| New car tags (for non-Oregon residents)  |
| New driver license   |
| Parking fees   |
| Pets (boarding 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_06, 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 (New Employee)\*

| Employee Name   | Date   |  |
|---|--|--|
| Supervisor  | Division/Unit  |  |
| Work Location   | Employee Start Date  |  |
| <p><b>NOTICE:</b> 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                    |
| <p><b>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).</b></p>  |  |  |
| Category of Expense   | Policy Provision   | Amount and Terms agreed upon           |
| <b>Personal Belongings (general household goods)</b> <ul style="list-style-type: none"> <li>• Moving company</li> <li>• Self move (rental truck fees, car dolly rental, rental of moving blankets, fuel for rental vehicle)</li> </ul>  | <ul style="list-style-type: none"> <li>• Up to 20,000 pounds</li> <li>• Actual costs</li> </ul>  |  |
| <b>Packing, Crating, Unpacking (Service and/or materials)</b> <ul style="list-style-type: none"> <li>• Moving company</li> <li>• Self Pack</li> </ul>   | <ul style="list-style-type: none"> <li>• Up to \$1500</li> <li>• Actual costs</li> </ul>   |  |
| <b>Additional Moving Charges</b> <ul style="list-style-type: none"> <li>• <b>Moving Company</b> <ul style="list-style-type: none"> <li>• Full value insurance</li> <li>• Appliance blocking charges</li> <li>• Extra handling fees for large or bulky items such as pianos</li> <li>• Transports vehicle</li> </ul> </li> <li>• <b>Self Move</b> <ul style="list-style-type: none"> <li>• Insurance for truck and personal belongings</li> <li>• Labor costs for loading and unloading appliances or large bulky items such as pianos</li> </ul> </li> </ul>  | <ul style="list-style-type: none"> <li>• Up to \$2,000</li> </ul>  |  |
| <b>Vehicles</b> <ul style="list-style-type: none"> <li>• Self drive</li> </ul>  | <ul style="list-style-type: none"> <li>• <u>Current vehicle mileage rate</u></li> </ul>  |  |
| <b>Miscellaneous Expenses</b><br>Refer to policy HR_420_05, Attachment A, Guide for Determining Reimbursable Miscellaneous Relocation Expenses<br><b>NOTE:</b> 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"> <li>• Final approval of miscellaneous expenses will be determined by the appropriate deputy director</li> <li>• In exceptional circumstances, may be approved up to \$5000</li> </ul> |  |
| I _____ accept the terms and conditions of the above agreement.<br>(Print Employee Name)  |  |  |
| Employee Signature  | Date   | Supervisor _____ Date                  |
| Region Manager/Division Administrator   | Date   |  |
| <b>Approvals above \$5,000 reimbursement cap and/or exceeding one time per biennium (attach justification):</b>   |  |  |
| Human Resources Administrator   | Date   | Deputy Director or Director _____ Date |

\* Note: The initial appointment must be to a permanent full-time position to be eligible.