

Department of Administrative Services - State Accounting Enterprise

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| Subject EMPLOYEE EXPENSES – RELOCATION REIMBURSEMENT POLICY | | | |

IMPORTANT NOTICE: Employees must receive the information contained within this Policy as early in the process as possible. Failure to do so may result in long delays or rejection of documents during the reimbursement portion of the process.

1. GENERAL POLICY

Executive branch state employees who are **reassigned** at the direction of the Appointing Authority **shall** be reimbursed for relocation and related expenses in accordance with this policy, with **a maximum amount of expense to the state of \$50,000**. To the extent which relocation reimbursement is addressed in a collective bargaining agreement, the provisions of the agreement shall govern. If approved by the Appointing Authority, a **newly hired** or **promoted individual may** be reimbursed for relocation and related expenses at the identical rate as the reimbursement of a current employee who has been reassigned. The Appointing Authority shall have the discretion to decide the extent to which reimbursement is provided to newly hired employee or promoted employee. Prior written approval must be given by the Iowa Department of Administrative Services (DAS) to the Appointing Authority for **relocation to or from outside the continental United States**. Upon request of the Appointing Authority, exceptions to this policy may be made with prior written approval of the Department of Administrative Services – Human Resources Enterprise (DAS-HRE). Eligibility for reimbursement shall occur when all of the following conditions exist:

- The move is for the primary benefit of the State;
- A permanent change in duty station is required; and
- The individual must change his/her place of personal residence beyond 25 miles.
For a move less than 25 miles, no relocation expenses reimbursement is allowed unless DAS-HRE has given prior written approval.

An employee may elect to relocate temporarily and remain eligible to relocate permanently at any time thereafter for a period up to twelve months from the day before the employee is to report to the new duty station. Temporary living expenses requested for reimbursement during such "temporary relocation" shall be included as part of the total amount reimbursable under this policy, up to 90 calendar days. Documents for reimbursement of temporary living expenses shall be filed on the Temporary Living Expense document (TP (RELO-SUB)). One member of the employee's immediate household may be eligible for limited temporary living expenses. See "Subsistence Expenses" on page 7.

Reimbursement of relocation expenses will not occur prior to the time the employee is officially on the payroll or the time the employee has an official change in duty station, and will be made on the basis of the DAS rules and policies in effect at that time. However, approval to incur expenses and to submit documents for reimbursement may occur before the employee is officially reassigned or placed on the payroll. Documents for reimbursement of relocation

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expenses shall be filed on the Travel Payment Relocation Expense (TP (RELO-EXP)) document. Unless otherwise provided in this policy, reimbursement amounts for meals, lodging and personal vehicle mileage will be identical as to a state employee on state business.

Note: The Internal Revenue Service (IRS) standard mileage rate for relocation is used in calculating the taxable amount of the relocation reimbursement mileage, and is updated each calendar year by the IRS.

Example: If the IRS relocation mileage reimbursement rate is .20¢ per mile, it is subtracted from the State of Iowa relocation reimbursement rate of .39¢ per mile. The resulting .19¢ per mile is the amount the individual will be *taxed* on for relocation mileage reimbursement. The employee will still be reimbursed at the State of Iowa mileage reimbursement rate.

Disputes with regard to the application and interpretation of this policy, as well as exceptions to this policy, shall be submitted to and resolved by the Director of the Department of Administrative Services. The resolution shall be put in writing and copies sent to the Appointing Authority, the employee and the Department of Administrative Services-State Accounting Enterprise.

2. DEFINITIONS

Amortization - A payment plan, which enables the borrower to reduce his or her debt gradually through monthly payments of the principal.

Appraisal Fee - A fee charged by an appraiser for an appraisal report. If the lender secures the appraisal, the fee is usually paid to the lender.

Assumption Fee - A fee charged by a lender to compensate for administrative costs related to an assumption of a pre-existing mortgage.

Binding, Not to Exceed Bid - A bid that is guaranteed not to exceed a certain dollar amount.

Bridge Loan - A loan, from a financial institution, to cover the short interval between buying a house and selling another.

Credit Report - A report required by a lender on the credit standing of a prospective borrower.

Duty Station - A geographic location where an employee is officially assigned to work.

Escrow Agent's Fee - A fee charged by an escrow agent to establish an escrow account.

Former residence - A personal place of residence owned or rented by the employee immediately preceding the move.

Household Goods - Personal property that belongs to the employee or the employee's immediate household members and that is related to occupying, maintaining or caring for a home. Household goods include yard items such as utility sheds and play sets that are reasonably movable as well as recreational equipment and vehicles.

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Immediate Household - Individuals who are members of or reside in the employee's household.

Lender Application Fees or Loan Origination Fee - A fee charged by a lender which is in essence a "service charge" to compensate for the lenders administrative and loan preparation costs. The fee is usually expressed in points (a flat percentage of the loan amount).

Market Value Differential - The difference between the actual sale price obtained for the former principal residence and its estimated market value based on independent appraisals.

Mobile Home - A mobile dwelling constructed for use as a residence and designed to be moved. Includes components attached to or a part of the home.

Mortgage - A lien or claim given by a buyer to a lender to secure advances on, or the unpaid purchase price of, real property. Includes contracts for the purchase of real property.

Mortgage Interest Differential - An amount that would be required to reduce the amount of a new mortgage (with a higher interest rate than the old mortgage) to an amount that could be amortized at the same monthly payment (principal and interest) as the old mortgage.

Mortgage Prepayment Penalty - A fee charged by the lender when a borrower pays off an existing mortgage prior to its expiration.

Promotion - The acceptance by a non-temporary employee of an offer by an Appointing Authority to move to a position in a class with a higher pay grade that may involve movement between positions covered by merit system provisions and positions not covered by merit system provisions.

Realtor Commission - A fee charged by the agent for the sale of real estate property; usually a percent of the property's sale price.

Reassignment - The movement of an employee and the position the employee occupies within the same organizational unit or to another organizational unit at the discretion of the Appointing Authority. A reassignment may include a change in duties, work location, days of work or hours of work, and may be temporary or permanent. A reassignment may result in a change from the employee's previous job classification.

Residence - An employee's place of permanent residence.

The employee may have only one (1) residence from which the move is being made. A mobile home may be considered a principal residence. Additional homes or real property owned or rented by the employee are not covered for the purposes of this policy, unless it is "temporary housing". However, with prior approval, household goods from other locations may also be moved (e.g., items in storage or situations where the employee or a member of the employee's immediate family occupies a dormitory room).

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A residence owned by the employee means a residence owned in whole or in part by the employee or spouse.

If the former residence is part of a multiple-family or multiple-purpose property owned by the employee, incidental moving expenses incurred for the selling the property will be prorated to include only that part of the expenses applicable to the employee's actual residence.

Severance Agreement - A written agreement between the employer and employee stipulating salary and benefits to be paid upon separation.

Stop-Over or Pick-Up Charges - A fee charged by the moving company when the goods to be moved must be picked up from more than one location, or when a temporary delay in delivery to the new location is necessary. It may also be called in-transit temporary storage.

Title and Recording Fees - Fees charged by a county to record a sale of real property and establish ownership of real estate property.

Transfer Tax - A state revenue stamp, documentary stamp or other tax required on the transfer of real property. The amount is based on the actual sale price of the real property.

3. MAKING ARRANGEMENTS

In all situations, the employee is responsible for making relocation arrangements, but must first have the approval of the Appointing Authority before finalizing the arrangements. Neither the department nor the State of Iowa shall be responsible for loss or damage to an employee's personal property.

An employee approved for reimbursement of relocation expenses shall obtain **actual or faxed copies of** "binding, not to exceed" written bids from at least two licensed carriers that have operating authority to serve the area from which the employee is moving. See Moving Company Bid Sheet on page 12. Verification of the employee's chosen operating authority may be obtained from the Iowa Department of Transportation at (515) 237-3224. The bid with the lowest dollar amount will be the bid accepted. The employee may, however, make an alternate selection, but the amount that will be reimbursed shall not exceed the dollar amount of the lowest bid, and the employee must receive prior approval from the Appointing Authority before contracting with or utilizing an alternate carrier.

An employee approved for reimbursement of relocation expenses who is moving his/her *mobile home* shall obtain at least two "binding, not to exceed" written bids on the cost of moving the mobile home and the disassembly and re-assembly of any components. The bid with the lowest dollar amount will be the bid accepted. The employee may make an alternate selection, but the amount reimbursed shall not exceed the dollar amount of the lowest bid, and the employee must receive prior approval from the Appointing Authority before contracting with or utilizing an alternate transporter and installer.

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After the relocation is complete, the employee will provide the department with proper documentation needed to prepare and process the document for payment.

In case the employee wishes to pay the carrier, transporter, or installer immediately after the move or is required to do so, the employee may claim reimbursement from the State and be reimburse through payroll as taxable income. All supporting documents required by the State (original invoice) must be furnished by the carrier, transporter, or installer to the employee, who must attach them to his/her document. The invoice must be marked clearly and signed by the mover "Paid in Full."

Employees who wish to move themselves shall not be reimbursed an amount that exceeds the lowest bid for the move. The expense reimbursement voucher must be accompanied by the two carrier bids and any applicable receipts. Neither the employee nor family members will be reimbursed for time spent assisting with or doing their own move.

4. EXPENSES THAT ARE REIMBURSABLE

The following expenses are eligible for full reimbursement, not to exceed the maximum expense Approved in #1:

Household Goods

a. Movement of Household Goods by a Moving Company

- 1) Moving interior and exterior household goods from the former principal residence to the new principal residence.
- 2) Insurance for the full (no deductible) replacement value protection of all household goods. The cost of insurance must be clearly spelled out in the movers' bids.
- 3) Cost of packing and unpacking household goods.
- 4) Cost of disassembly and re-assembly of household goods.
- 5) Stop-over and pick-up charges. This also includes expenses of moving household goods into storage and removing household goods from storage.
- 6) Storage charges on household goods for up to 90 days.
- 7) Payments to the carrier, transporter, or installer for moving expenses may be paid directly by the State or the employee may pay the carrier, transporter, or installer directly and request reimbursement from the State. In either case, the following documentation will be required:
- 8) Originals or faxed copies of two (2) signed Moving Company Bid Sheets from licensed carriers, transporters, or installers; and
- 9) Original invoice or bill of lading furnished by the carrier, transporter, or installer; and
- 10) Invoice marked "Paid in Full" and signed by the carrier, transporter, or installer (if paid directly by the employee); and
- 11) Completed relocation expenses documents.

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b. Self-Move of Household Goods

- 1) Mileage reimbursement at the state rate for using a motor vehicle. More than one trip may be reimbursed between the former principal residence and the new principal residence, as necessary.
- 2) Trailer and trailer hitch rental.

NOTE: Some vehicles cannot accommodate the temporary installation of a trailer hitch and will necessitate the purchase and permanent installation of a trailer hitch. Reimbursement will be allowed when this is necessary.

Truck rental plus reimbursement for cost of fuel for truck. More than one trip may be reimbursed between the former principal residence and the new principal residence, as necessary. Actual receipts for fuel must be accompanied by documentation stating origin, destination, and miles driven.

Trip insurance for full (no deductible) replacement value protection for the time period of the move.

Rental of equipment to disassemble or reassemble household goods.

Day labor (maximum of \$12 per hour) hired to assist with the self-move. The employee and members of the immediate household are not eligible for this reimbursement. A handwritten receipt dated and signed by the person receiving payment stating the hours worked and amount paid must accompany the request for reimbursement.

c. Movement of a Mobile Home

Preparation of the mobile home for the move.

Moving the mobile home including, as necessary, the cost of disassembly and re-assembly of any components attached to or a part of the mobile home.

Set-up including tie-downs, shirting, leveling pads, and concrete blocks.

Insurance for full (no deductible) replacement value protection of the mobile home.

NOTE: If not moved, the mobile home will be considered a principal residence and expenses related to its sale will be reimbursed accordingly.

Real Estate Commission

Real Estate agent commission on the sale of the employee's former principle residence.

The document for reimbursement shall include one copy of the real estate closing statement showing the sale price of the residence and the realtor's commission fees.

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Subsistence Expenses (Temporary Living Expenses)

Subsistence expenses are defined, for this purpose, as breakfast, lunch, dinner, lodging, and up to ten minutes of long distance or cellular phone calls to the former principal residence each day.

Subsistence expenses will start on the day prior to the day the employee is to report to the new duty station and end on the day after the employee's household goods are delivered to the employee's new principal residence or at the end of 90-calendar days, whichever comes first.

The 90-calendar days for the employee shall be consecutive unless the employee must be absent on state business from the new duty station for more than five consecutive work days, in which case those days will not be counted toward the 90-calendar day time frame.

Subsistence reimbursement for meals and lodging is the current rate for employee in-state travel, as established in the DAS-SAE Accounting Policies and Procedure Manual. Receipts for meals, travel, and other allowable costs are required per Executive Order Number 13. See Procedure 210.102.

One member of the employee's immediate household, if living with the employee, is also eligible to receive up to the same amount per day for meals, but not lodging, for a maximum of 90-calendar days. Both 90-calendar day periods will run concurrently. This reimbursement is in addition to "expenses during move of household goods". Lodging may include month to month apartment rental and related utilities in lieu of a motel, in which case unreturned deposits may be claimed for reimbursement. "Related" utilities are those items which would be included in the cost of a motel and are defined as, for this purpose, gas, electricity, basic telephone, basic cable television, and water. Documents for reimbursement of subsistence expenses shall be filed on the Temporary Living Expense Document TP (RELO-SUB).

In lieu of or in combination with subsistence expenses, an employee may be reimbursed for mileage and meals at the daily in-state rate to commute between the new duty station and the employee's former principal residence. Daily reimbursement for commuting will not exceed the daily subsistence expense maximums that would be allowed if the employee remained at the new duty station location.

Income Tax Assistance

Employees must pay taxes on relocation expenses. At the discretion of the employing department, income tax assistance payments of up to 35% for reimbursement of taxable relocation expenses may be included each time a document is paid. If allowable by the employing department, use the [Calculation of Income Tax Assistance Payment](#) form.

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THE FOLLOWING INCIDENTAL EXPENSES ARE ELIGIBLE FOR REIMBURSEMENT UP TO AN AGGREGATE TOTAL OF **\$5,000**:

a. Marketing Expenses to Sell the Residence without a Realtor

Expenses associated with marketing the former principal residence for sale without using the services of a realtor are reimbursable in lieu of the realtor commission. All other expenses associated with the sale are subject to and covered by the \$5,000 limit. See pages 8-9.

b. Costs Associated with the Sale or Purchase of a Residence

To be eligible for reimbursement under this category, the employee must own his/her principle residence at the time of hire or reassignment. Complete The Statement of Ownership of Principal Residence document, page 12.

This category includes necessary and reasonable costs incurred by the employee incidental to the purchase of a new principal residence and customarily paid by the buyer, and incidental to the sale of a former principal residence and customarily paid by the seller.

The following costs associated with the **sale** of the employee's principal residence are reimbursable under this policy:

Items Payable in Connection with a Loan:

- Mortgage Release/Prepayment Penalty
- Postage Fee
- Veterans Administration Funding Fee
- Wire Transfer Fee

Government Recording & Transfer Charges:

- Deed or Tax Stamps
- Mortgage Release Fee

Title Charges:

- Abstract Continuation
- Abstract or Title Search
- Administrative Compliance Fee
- Attorney Fee
- Deed Preparation
- Document Preparation
- Notary Fee
- Settlement Fee

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Inspection Fees:

- Electrical/Plumbing Inspection
- Pest Inspection
- Radon Inspection
- Structural Inspection
- Termite Inspection

The following costs associated with the ***purchase*** of a principal residence are reimbursable under this policy:

Items Payable in Connection with Obtaining a Loan:

- Appraisal Fee
- Closing Fee
- Commitment Fee
- Credit Report
- Escrow Agent Fee
- Loan Assumption Fee
- Loan Origination Fee
- Postage Fee
- Prepaid Loan Fee
- Processing Fee
- Underwriter's Fee
- Wire Transfer Fee

Title Charges:

- Abstract or Title Search
- Administrative Compliance Fee
- Attorney Fee
- Document Preparation
- Flood Certification Fee
- Notary Fee
- Plat Drafting
- Plat Drawing/Survey
- Survey Charges
- Survey Charges
- Title Examination
- Title insurance (Title Guarantee)

Government Recording and Transfer Charges:

- Deed Recording Fee

Inspection Fees:

- Electrical/Plumbing Inspection
- Radon Inspection
- Structural Inspection

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c. Utility Disconnect and Connect Charges

Utility connect charges do not include refundable utility deposits or refundable utility cooperative memberships.

d. Residence Disposal and Location Expenses

Transportation for up to two round trips between the former principal residence and the new principal residence, reimbursable at the current state rate if a personal automobile is used or at the coach rate if travel is by air, for the employee and one household member. This includes travel to conduct business associated with the sale of the former principal residence.

Actual meal and lodging expenses for up to five days and four nights for each of the trips described in the paragraph above for the employee and one household member while visiting the new principal residence location.

Automobile rental for up to five days plus reimbursement for the cost of fuel for each of the trips described in the paragraph above.

Long distance telephone, cellular phone, and fax charges incidental to the sale or subletting of the former principal residence and/or the purchase or rental of the new principal residence.

e. Expenses During Move of Household Goods

Actual meals and lodging for the employee and each member of the immediate household, up to five days and four nights while household goods are in transit.

At the time of the move, one-way mileage (at the state rate) for up to two vehicles, owned by the employee or a member of the employee's household, from the former principal residence to the new principal residence. Should the employee's household contain more than two licensed drivers, the number of vehicles for which mileage reimbursement may be claimed shall be equal to the number of licensed drivers. In lieu of driving automobiles from the former principal residence to the new principal residence, the employee and/or the employee's immediate household members may choose an alternate means of transportation for reimbursement and have the vehicles moved by the moving company.

f. Costs Incurred in Settling a Lease - Not to Exceed 3 Months' Rent

This expense shall not be allowed if determined the employee knew, or reasonably should have known, that a reassignment was imminent before entering into a lease agreement.

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g. Mortgage Interest Differential

Mortgage interest differential is calculated when the mortgage interest rate on the new principal residence exceeds the interest rate on the mortgage on the former principal residence.

The reimbursement shall be the amount that would be required to reduce the new mortgage balance to an amount that could be amortized at the same monthly payment (principle and interest) as the old mortgage. If the new mortgage is less than the computed amount for a new mortgage, the differential will be prorated and reduced accordingly. Use the Mortgage Interest Differential document for this calculation.

h. Market Value Differential

Market value differential is the difference between the actual sale price obtained for the former principal residence and its estimated market value based on independent appraisals. If possible, obtain appraisals prior to placing the former principal residence on the market.

The differential is used when the actual sale price is obtained for a residence is less than the estimated market value based on independent appraisals. The amount to be reimbursed shall not exceed 50% of the difference between the actual sale price obtained, following a good faith effort, including the use of a realtor, to market the property, and the average of two estimates of the market value prepared by two independent appraisers. The amount of the payment will be calculated using the Market Value Differential document on page 12.

The employee shall select two appraisers who are licensed or certified by the state of residence. The employee must make payment to the appraisers and submit the invoice marked "paid in full" along with the appropriate expense reimbursement vouchers to the Appointing Authority for reimbursement of these expenses.

If the appraisers' opinions of market value differ by more than 5%, the Appointing Authority will order a third appraisal. The market value estimate will then consist of the average of the three opinions.

The cost of the appraisals and any market value differential payment shall be included in the maximum reimbursement allowable under this section.

5. PROCESSING RELOCATION EXPENSE DOCUMENTS

- a. Travel for all relocation expenses are submitted through I/3 to the Department of Administrative Services-State Accounting Enterprise (DAS-SAE).
- b. All expenses to be paid to the employee for the relocation will be detailed and coded on the Corrective Document Expense (CDE), and paid through the payroll system. The document details the expenses that will be paid through the payroll system.

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- c. A Correcting Journal Voucher (JV1) or CDE must be submitted through I/3 with the TP for the employee expenses This JV1/CDE decreases object code 2575 and increases the applicable object codes with the gross amount of each expense. The amount of the decrease on the JV1/CDE will equal the amount that paid through the payroll system.
- d. All relocation documents are pre-audited by DAS-SAE.
- e. The Relocation Expense Recap document is initialed by the DAS-SAE and emailed to the department and the payroll group, confirming approval of document by DAS-SAE.
- f. It is then the responsibility of the employee's department to prepare a P1 844 in HRIS, including the amount listed on the Relocation Expense Recap document, Section 2 and 3 which will be subject to withholding. The amount must be entered in the field entitled "MOVE PAY." The department may also need to prepare a P1 319 Imputed pay/deduct to record the amount in Section 1 on the Relocation Expense Recap document as taxable income to the employee and another P1 319 in the following pay period to zero the amount out.

For purposes of payment through DAS-SAE, the required minimum documentation attached in I/3 is:

- a) Actual invoice or bill of lading furnished by the shipper.
- b) Completed [Travel Payment for Relocation Expenses](#), TP (RELO-EXP).
- c) Originals or faxed copies of the [Moving Company Bid Sheet](#) from two or more authorized carriers.
- d) Completed [IRS Tests for Preparing Relocation Expense Claims](#).
- e) Completed [Relocation Expense Recap](#).
- f) Completed JV1 or CDE, if relocation includes expenses paid through the payroll system.
- g) Official letter of hire or reassignment received by the relocating employee from the department.
- h) [Calculation of Mortgage Interest Differential](#) if applicable.
- i) [Calculation of Market Value Differential](#) if applicable.
- j) Completed and Signed [Agreement for Recouping Recruitment, Retention, Education and Relocation Payments](#).
- k) [Statement of Ownership of Principal Residence](#).
- l) All other receipts which are submitted for reimbursement.
- m) All documents must be scanned and attached to the document for auditing by DAS-SAE.

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6. DAYS OFF WITH PAY

Employees may utilize up to a total of eighty (80) hours of paid work time off for any combination of the following reasons:

- a) Locating a new principal residence.
- b) Closing on the sale or lease of the former principal residence.
- c) Closing on the purchase or lease of the new principal residence.
- d) Moving household goods from the former to the new principal residence.
- e) Related incidental activities.

7. EXPENSES NOT REIMBURSABLE

- a) Expenses reimbursed by the former employer as part of a severance agreement.
- b) The cost of transporting vehicles not included in "Expenses during move of household goods".
- c) The cost of or related to moving livestock.
- d) Any reimbursable item in excess of the limits set in this policy.
- e) Refundable apartment and utility deposits.
- f) Cable, satellite or other TV, or radio installation or disconnection charges.
- g) Tax Service Fee
- h) Any other items not specifically covered by this policy.

8. REPAYMENT

As a condition of receiving reimbursement for moving expenses, the recipient must sign an agreement to continue employment with the Appointing Authority as provided for in the rules of the Department of Administrative Services {IAC 11-64.9(5)}. A copy of the agreement shall accompany the reimbursement request documents.