

Volume No. 1 – Policies & Procedures	TOPIC NO. 20345 – Cardinal
Section No. 20300 – Cash Disbursements Accounting	MOVING AND RELOCATION
	DATE January 2016

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Overview

Introduction

The intent of these regulations is to provide general rules and guidelines as well as specific limitations for agencies when reimbursing personnel for relocating their household to accommodate the Commonwealth. The regulations are to assist agencies in moving and relocating employees and their families as expeditiously as possible and at a fair and reasonable cost to the Commonwealth.

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Policy

Agency Election

If an agency elects to provide moving and relocation reimbursement, it must do so within the maximum limitations and restrictions provided herein.

No agency is required by these regulations to provide such reimbursement for moving and relocation expenses, and may restrict the amount provided to a lesser sum than the maximum allowed, either in total or by category.

Due to financial and fiscal constraints and other agency personnel considerations, each agency is authorized to supplement these regulations provided that the *Reimbursement Limitations* (shown below) are not exceeded. Such supplements must not constitute deviation from provisions of the reimbursement guidelines established by the Comptroller pursuant to Section 2.2-1822 of the Code of Virginia.

IRS Regulation Compliance

It is the agency's responsibility to comply with Internal Revenue Service (IRS) regulations. All moving and relocation reimbursements must be included in the employee's gross income on the Federal W-2 form with the exceptions of:

- Moving household goods and personal effects.
- Temporary in-transit storage.
- Traveling to the new place of residence.

Refer to CAPP Topic No. 50515, *Special Payments*, for answers to questions concerning reimbursement through payroll.

Adherence to IRS moving and relocation regulations for income reporting and tax deduction and reporting applies to all agencies, even when non-State (local) funds are used. (See *IRS Reporting*, Pages 35-36.)

Regulation Application

These regulations apply to almost all agencies, institutions, positions, and employees of the Commonwealth. There are two exceptions to these regulations:

- Those not qualifying for moving and relocation reimbursement (hourly or daily paid employees) and
- Those exempted specifically by Order of the Governor or by Acts of the General Assembly.

All reimbursements exempt from these regulations require supporting documentation included with their reimbursement request.

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Policy, Continued

Test of Public Review

Discretion is required at all times when incurring and reporting expenditures of public funds. State employees are always expected to exercise prudent judgment and expenditures must sustain the test of public review. These regulations must be applied in an equitable and competitive manner.

However, professional judgment may be required when applying these regulations to individual situations to ensure equitable, accurate, and competitive reimbursements. All reimbursement expenditures must be thoroughly documented, carefully reviewed, and properly approved before reimbursing the employee.

Reimbursement Basis Only

Moving and relocation expenses must be paid on a reimbursement basis.

All reimbursements, except common carrier or temporary storage, must be processed through the Commonwealth Integrated Payroll/Personnel System, CIPPS.

Reimbursements through other processes, are not allowed.

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Definitions

Agency Any agency, commission, department, division, institution, board, council, or other organization of the Commonwealth of Virginia operating from State funds.

Agency Head or Designee The officially-designated individual who directs the daily operations of any agency of the Commonwealth.

Carrier Transportation Services performed by a common carrier transportation company (For example: loading, hauling, crating, and unpacking) and incidental materials supplied in moving the employee’s household goods and personal effects.

Common Carrier Any licensed commercial moving company. Expenses in place of a common carrier like a rental truck or movable storage containers are treated like a common carrier as long as the purpose is the same.

Days All references to *days* refer to calendar days.

Family Includes any spouse or dependent that resides in the household and moves to the new location.

Moving Actions to change a place of primary and permanent residence.

Moving Expenses Expenditures for transporting the employee, family, household goods, and personal effects from the former residence to the new work location.

Personal Residence House, condominium, townhouse, or rental property (e.g., apartment, flat) where the employee’s primary household is maintained on a permanent basis.

Primary Household Household goods and personal effects which are maintained at the employee’s main place of residence.

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Definitions, Continued

Relocation The process of assigning, establishing, and/or settling in a particular place for employment purposes.

Relocation Expense Expenditures other than moving expenses incurred in the process of relocating the employee and family.

State Employee Any elected, appointed, salaried, or classified employee of a State agency or institution.

State Funds Any funds deposited with the State Treasurer, whether derived from appropriations or agency receipts.

Tenure Agreement An agreement to remain in the employment of the Commonwealth from the first day in the new position until twelve (12) months thereafter. This agreement must be signed prior to incurring expenses.

Temporary Quarters Temporary quarters are defined as lodging or housing in which the employee lives at a reasonable cost, until a permanent residence is secured, or up to a maximum of 90 days. Temporary quarters could consist of any type of lodging or housing, such as hotels/motels, apartments, or single family dwellings. A shorter portion of a long term housing agreement does not constitute temporary quarters.

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Eligibility

Agency Discretion The eligibility of any employee for reimbursement of moving and relocation expenses involves agency discretion.

Each agency has the authority to approve or disapprove expense reimbursements resulting from valid relocations subject to the regulations set forth herein.

The agency is responsible for notifying employees of any limitation of scope or agency policy which may affect the eligibility for reimbursement.

Employee Eligible employees must be salaried employees of a State agency in regular, full-time positions to be eligible for moving and relocation reimbursement. Employees in a quasi-full time position (32-39.9 hours per week) are not eligible for moving and relocation reimbursement.

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Relocation

Conditions To Be Satisfied To be eligible for reimbursement, the employee's relocation must meet all three of the following conditions:

No.	Condition	Description
1	Relocation at Employer's Request	<p>The relocation must be at the request of the employing agency and for the good of the Commonwealth as determined by the Agency Head.</p> <p>Expenses will not be reimbursed when the relocation is at the request of, or for the convenience of, the employee.</p>
2	Relocation Distance	<p>The distance between the employee's new work location and former residence must be at least fifty (50) miles greater than the distance between the employee's old work location and the former residence. That is, the employee's commuting distance must have increased by at least fifty (50) miles one way. For example, if the original commuting distance from the former residence to the old work site was 10 miles, the new work site must be at least 60 miles (10 miles original commuting distance plus the 50-mile increase) from the former residence.</p> <p>Exceptions may be considered by the State Comptroller for relocations which require the employee to establish a new residence in a specific geographical location when commuting distance is not increased by 50 miles. See <i>Reimbursement Processing Policy</i> for exception requests.</p>

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Relocation, Continued

No.	Condition	Description
3	One-Year Tenure	<p>The employee must <u>satisfactorily</u> maintain employment on a regular, full-time basis in State service for at least <u>one year</u>, commencing on the date that the employee starts work on a regular basis at the new location.</p> <p>The tenure condition and repayment requirements must be documented in the <i>Employment Tenure Agreement</i> in accordance with the policy established in the <i>Employment Tenure Agreement</i> below.</p>

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Reimbursement Limitations

Expenses Incurred and Supported

Any expenditure to be reimbursed must be:

- Reasonable
 - Necessary
 - Incurred after the employee executes an employment tenure agreement (see *Employment Tenure Agreement* below) and
 - Reported to the Agency Head or designee within twelve (12) months of the date the employee starts work at the new location.
-

Reimbursement Dollar Limit

The total dollar limit for reimbursement for all expenses other than for transportation and storage of household goods is **\$11,000**.

A maximum limit is not placed on expense reimbursement or costs related to use of a common carrier for transportation and storage. However, these expenses must be reasonable and necessary.

This includes all reimbursements, including actual reimbursements received by the employee and payments to third parties on behalf of the employee, **including necessary employer payroll taxes paid** related to these reimbursements.

Example

If total actual allowable moving costs totaled \$12,000, the employee will be reimbursed \$10,218.30 less the employee withholdings. The \$10,218.30 reimbursed portion is derived as follows:

This reimbursable amount is the \$11,000 maximum minus the employer FICA tax. The current rate is 7.65% which calculates to \$781.70 (7.65 % of \$10,218.30). The amount remaining for direct reimbursement to the employee is \$10,218.30 (11,000 - 781.70 = 10,218.30) **less the employee withholdings** for Federal and State income taxes and employee FICA.

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Reimbursement Limitations, Continued

Travel

Travel related to moving and relocation is eligible for reimbursement according to CAPP – Cardinal Topic 20335, *State Travel Regulations* and is limited to:

- Trips for actual house-hunting (house-hunting must occur prior to first day of work), including automobile rental (see *House-Hunting Expenses*);
- The initial trip (employee’s move to new residence), after employment to the new duty station; and,
- The trip to bring the family to the new residence (temporary or permanent).

Travel reimbursement does not include automobile rental except for house hunting purposes.

Mileage

Reimbursement for mileage may not exceed the mileage rate established in the current Appropriation Act in effect at the time of travel. All mileage reimbursements over the amount allowed by IRS, as a moving expense deduction are taxable. (See self-moving mileage in *Expenses for Relocating Household Goods and Personal Effects*)

Employee’s Spouse Is State Employee

If the employee's spouse is a State employee and otherwise eligible for moving and relocation expenses, reimbursement of any such expenses will be paid to only one employee within the limits prescribed and only to move the primary household to the new location.

Agency Funding

All moving and relocation expense reimbursements and related taxes, if any, must be funded from the employing agency's budget.

Pre-Employment Expenses

Expenditures for travel, testing, interviewing, and related activities incurred by or for a prospective employee before accepting an employment offer are *pre-employment expenses* and not moving and relocation expenses.

Prospective employees may be reimbursed by an agency for interview travel expenses. Such pre-employment expenses will be reimbursed in accordance with CAPP – Cardinal Topic No. 20335, *State Travel Regulations*.

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House Hunting Expenses

House Hunting Expenses House hunting expenses include the following for employee and spouse while traveling:

- **Cost of transportation (including automobile rental)**
- **Actual meal costs not to exceed the Meal and Incidental Expense (M+IE) Rate.**
- **Lodging**

Travel expenses for house hunting purposes are eligible for reimbursement in accordance with CAPP – Cardinal Topic No. 20335, *State Travel Regulations*. Note the variation of meals above.

The number of reimbursable trips for house hunting purposes is limited to three (3) trips for the employee and three (3) trips for the spouse. Trips taken together (employee and spouse) equal two trips.

The maximum number of reimbursable lodging nights is fifteen (15). A night of combined lodging for both the employee and spouse counts as one night.

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Temporary Quarters

Temporary Quarters

Reimbursement for reasonable **lodging** or rent may be claimed for a period of ninety (90) days from the first day of work at the new location.

Lodging obtained under a lease in excess of 90 days is considered permanent lodging and not eligible for reimbursement of rent, parking, or meals.

Reasonable **residential parking fees** will be reimbursed during the 90 days of temporary quarters.

Expenses for **meals** may be claimed for the first thirty (30) days of residence in temporary quarters. Actual meal costs are not to exceed the Meal and Incidental Expense (M+IE) Rate.

All such expenses must be reasonable, necessary, and in accordance with CAPP – Cardinal Topic No. 20335, *State Travel Regulations*.

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Home Sale Expenses

Home Sale Actual expenses of real estate commissions on the sale of the former principal residence and those customary closing and legal costs incurred in the sale of that residence, as listed below, are reimbursable.

A copy of the *Closing Statement*, signed by the closing attorney, the realtor, or the seller, must be included as supportive documentation when requesting reimbursement.

Home Sale Expenses Reimbursable The following expenses related to the sale of the principal residence due to moving and relocation are reimbursable:

- Actual expense of real estate commission;
- Attorney fees;
- Escrow fees;
- State or local transfer taxes; and,
- Pest inspections.

Home Sale Expenses NOT Reimbursable The following expenses are not reimbursable:

- Sales commissions and similar expenses if the employee acts as a selling agent (closing and legal costs are allowed);
- Advertising and "Fix-up" costs;
- Loss sustained on sale of residence;
- Real estate and capital gains taxes;
- Payment and repayment of interest;
- Points or loan payment charges that are negotiable;
- "Carrying" costs (maintenance fees, utilities, principal, etc.);
- Mortgage penalties; and,
- Buyer's closing costs, including Virginia fees.

Cancellation of Lease The settlement of a lease in the former residence is reimbursable if the settlement is due to moving and relocation.

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Expenses for Relocating Household Goods and Personal Effects

Common Carrier

The actual costs paid for common carrier transportation of the employee's household goods and personal effects from the former principal residence to the residence at the new work location are reimbursable. Tips and gratuities to common carriers or their employees are **not** reimbursable.

If the employee uses common carrier transportation, the amount of actual costs is allowed in addition to the \$11,000 limitation (minus employer FICA tax) (See *Reimbursement Limitations*).

The employee is responsible for consulting with the employing agency's procurement department to determine the required number of bids in accordance with current Virginia Public Procurement regulations.

Copies of the required bids should be provided to the agency prior to a formal commitment to utilize the common carrier. The bid(s) should be attached to the *Employee Moving and Relocation Expense Information* form when the invoice is submitted for payment.

When at all possible, the employee should utilize a common carrier based in Virginia. When outside of the Commonwealth of Virginia, employees should contact Virginia common carriers to inquire if they are able to match bids submitted by out-of-state firms.

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Expenses for Relocating Household Goods and Personal Effects, Continued

Self-Moving

If the employee chooses to move himself/herself, the amount of the actual costs incurred will be included in the \$11,000 limitation (minus employer FICA tax) (See *Reimbursement Limitation*). All costs must be actually incurred by the employee.

• MOVING VEHICLE RENTAL

Moving van, truck, trailer, hand truck, or other appropriate moving equipment, vehicles, and supplies are reimbursable with rental company receipt. Purchase of such a vehicle or equipment is not reimbursable. The purchase of moving supplies, such as packing paper, boxes or cartons, may be reimbursed with appropriate receipts. The amount of such purchases must not exceed \$200. Fuel used by a rental truck during the move is reimbursable with proper receipts.

• LABOR USED DURING THE MOVE

Reimbursement is limited to a reasonable hourly wage. The maximum reimbursement for all labor is \$250. Labor provided by the employee or immediate family member(s) is not reimbursable. A receipt from the individual employed, with amount paid and a signature, must be attached to the reimbursement request.

• MILEAGE

If a personally-owned or borrowed moving vehicle is used in the move, reimbursement will be allowed at the mileage rate specified in the current Appropriation Act, provided that the number of miles is recorded on the voucher.

All mileage reimbursements over the amount allowed by IRS as a deduction are taxable. Example: For Calendar Year 2015, the IRS per mile rate for mileage reimbursement for travel is 57.5 cents and the allowable moving deduction per mile is 23 cents; therefore, 34.5 cents per mile would be reported as taxable income. Reimbursement will not be allowed to cover the "rental value" of the personally-owned vehicle.

A car or truck with a trailer in tow will also be reimbursed at the mileage rate specified in the current Appropriation Act.

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Expenses for Relocating Household Goods and Personal Effects, Continued

• TOLLS

Tolls paid during the move are reimbursable when the name of the facility (road, bridge, and tunnel) is provided. A receipt is required for reimbursement where the individual claim is greater than \$20.

Storage Expense

A maximum of thirty (30) days temporary (in-transit) storage of household goods is reimbursable if the employee cannot move directly into the new residence.

Storage reimbursements are **not** included in the \$11,000 limitation (minus Employer FICA tax) (see *Reimbursement Limitations*)

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Expenses for New Home Purchase

Introduction

Expenses related to the purchase of a replacement home, which is the primary residence, are reimbursable for the specific items listed below and are subject to the maximum limitation for all moving and relocation expenses of \$11,000 (*minus employer FICA tax*).

To qualify for this reimbursement, the relocated employee must have owned a primary residence at his prior location which, due to relocation, resulted in disposal of the residence.

This reimbursement is not allowed for the purchase of a second residence, investment property, business property, or resort/vacation property at the new work site.

Reimbursable Expenses & Documentation

The following expenses related to a home purchase are reimbursable:

- VA funding fee
- Loan origination fee, or lease processing fee
- Mortgage survey
- Appraisal fee
- Credit report
- Title search
- Recording fee
- Title insurance
- Attorney fee
- Home inspection (Limit 1)
- Notary fees

All of these expenses must be related to the purchase of the primary residence. Documentation identifying these expenses is required.

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Expenses for New Home Purchase, Continued

Closing Within 12 Months

For expenses related to a home purchase to be considered for reimbursement, the replacement (closing) of the prior primary residence must be accomplished within twelve (12) months after the official starting date of employment.

Extenuating circumstances, that result in the twelve (12) month period expiring prior to the purchase (closing) of a replacement home, may be approved by the Agency head or designee for up to an additional 24 months. Extension requests after this period may be presented to the State Comptroller for consideration.

Non-Reimbursable Expenses

Costs related to the **purchase and replacement of a primary residence** not specifically listed on the previous page are not reimbursable.

Examples of some expenses that are not reimbursable follow:

- Utility deposits and/or connection fees
- Real estate taxes, prepaid or otherwise
- Capital gains taxes
- Mortgage loan differential
- Realtor fees related to purchasing
- Remodeling or decoration expenses
- Points, discount fees, or loan payment charges
- Repair and maintenance costs
- Homeowner insurance
- Homeowner warranty fees
- Private mortgage insurance
- Permit fees such as building, sewer, and zoning
- Deposit for rent

Costs related to **moving and relocation not specifically allowed in these regulations** are not reimbursable. The following expense items are examples of expenses that shall not be considered as valid moving and relocation expenses and will not be reimbursable:

- Insurance in excess of bulk rate coverage provided by the Common Carrier;
- Cost to transport recreation vehicles such as yachts;
- Laundry or dry cleaning while in temporary quarters; and,
- Cost to move a pet.

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Employment Tenure Agreement

Introduction To be compensated for moving and relocation expenses – except where the relocation resulted from a transfer required by the agency – the employee must execute an Employment Tenure Agreement with the employing agency *before* any such expenses are incurred.

Tenure Agreement’s Stipulation The tenure agreement must stipulate that the employee must **remain employed on a regular, full-time basis in State service for at least one year**, commencing upon the date when the employee starts work at the new location.

Early Employee Termination The following table illustrates reimbursable situations when early-employee termination occurs.

If the ...	Then the ...
Employee terminates State employment before the obligated one year of service	Employee refunds to the Commonwealth a <i>pro-rated</i> amount of the gross amount of moving and relocation reimbursements. In this situation, actual reimbursements received by employee and paid to third parties on the employee’s behalf and all taxes deducted that relate to these reimbursements are <i>pro-rated based upon the time employed</i> .
Agency required the relocation	Employee is not required to make a repayment of expenses.
Agency elects to terminate the employee due to unsatisfactory job performance <i>and not due to standards-of- conduct violations</i>	Employee is not required to make a repayment of expenses.
Agency undertakes a manpower reduction requiring a layoff	Employee is not required to make a repayment of expenses.
Employee’s termination is for other reasons beyond the employee’s control and found to be acceptable by the employing agency	Agency can waive repayment or require pro-rated repayment based upon the time employed.

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Employment Tenure Agreement, Continued

Agreement for Each Move

The employee must sign a separate Employment Tenure Agreement for each move for which the employee is eligible for moving and relocation expense reimbursement.

If the employee is transferred to another work location in the State service before the period covered by the Tenure Agreement has elapsed, a new Tenure Agreement for twelve (12) months must be executed.

All Tenure Agreements terminate twelve (12) months after the related employment date. Therefore, an employee does not have to complete a twelve (12) month Tenure Agreement before a second agreement begins.

Exceptions

Replacement of existing Tenure Agreements are at the option of the applicable agency.

Agreement Sample Form

A sample *Employment Tenure Agreement* form follows below.

Although a copy of this Agreement is not required to accompany requests for expense reimbursement, the signature date is required to be referenced on the *Moving and Relocation Expense Summary*.

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TENURE AGREEMENT

This is an agreement entered on _____<DATE>_____ for the payment of employee moving and relocation expenses of _____<EMPLOYEE NAME>_____ who has accepted employment with the _____<AGENCY NAME>_____.

1. In order to assist the Employee in meeting the extraordinary expenses of moving and relocation and as a further inducement to accept employment, the Department agrees to reimburse the Employee for moving and relocation expenses in accordance with the *Commonwealth of Virginia Moving and Relocation Regulations* issued by the Office of the Comptroller in effect on the date of this agreement.
2. In consideration of the Department's offer to reimburse moving and relocation expenses, the Employee agrees to remain in the employ of the Department for period of twelve (12) months beginning _____<DATE>_____.
3. The Employee further agrees that in the event the Employee does not remain in the employ of the Department as a full-time employee for the full twelve-month period, the Employee will repay to the Department a *pro-rated amount of the* gross reimbursement for moving and relocation expenses, including actual money plus related payroll taxes withheld by the Department, whether received directly by the Employee or paid to third parties on the Employee's behalf. The amount to be repaid shall be prorated on a monthly basis such that for each full month during which the Employee remained in the employ of the Department, the amount to be repaid shall be reduced by one-twelfth (1/12) of the gross reimbursement. The Department, in its sole discretion and with the recommendation of the Agency Head, may waive repayment if the Employee is separated for reasons beyond the Employee's control, but termination for standards of conduct violations shall not be deemed to be a reason beyond the Employee's control. Repayment will not be required if termination was at the election of the agency due to unsatisfactory job performance or as a result of a layoff.

In witness to this agreement, the parties execute their acceptance of its terms by affixing their signatures below.

Employee _____

For the Department _____

Date _____

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Reimbursement Processing Policy

Special Payment Process

Reimbursement to an employee for moving and relocation expenses may not be made through Cardinal. Instead, reimbursements made directly to the employee must be made through the State payroll's special payment process. Procedures for this process are located in CAPP Topic No. 50515, *Special Payments*.

Lodging, Meals, & Mileage

Reimbursement for lodging, meals, and mileage must be actual, reasonable, necessary, and within the guidelines of CAPP – Cardinal Topic No. 20335, *State Travel Regulations*, where applicable. Meal reimbursements are for actual costs (receipt required) not to exceed the applicable M&IE individual meal cost for the location.

As an aid to documentation, an Employee Travel Authorization and Expense Report must be used to itemize expenses and then be attached to the payroll submission as supporting documentation. Also, all supporting original documents must be included. **This Employee Travel Authorization and Expense Report may not be submitted as a voucher for payment in Cardinal – it is for documentation only.**

Reimbursement Forms

A copy of the **DA-02-182, *Moving and Relocation Expense Summary***, must be properly completed and attached, along with required receipts and detailed back-up, to the back of each special payroll being submitted. (See form sample below.)

Third-party payments on the Cardinal Voucher Form or using the Small Purchases Charge Card may only be made to common carriers for transportation of the employee's household goods. Also, temporary storage of employee's household goods up to thirty (30) days can be paid this way.

No other third-party payments can be made for moving and relocation expenses. A copy of the **DA-02-182, *Moving and Relocation Expense Summary***, must be properly completed and attached, along with required invoices, to the back of each submitted voucher. Follow your agency's normal payroll adjustment procedures.

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**EMPLOYEE MOVING AND RELOCATION EXPENSE SUMMARY FORM DA-02-182
(SAMPLE)**

Agency Code: _____
 Reimbursement Number: _____ Is this the final reimbursement? Yes ___ No ___
 Employee Name: _____ Employee Number: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Date Employed: _____ Date Tenure Agreement Signed: _____

Type of Moving Expenses	Total This Report	Total All Prior Reimbursements	Cumulative Total
Taxable Expense:			
Pre-move travel and lodging payments excluding meals: Number of trips: _____ Number of nights: _____			
Temporary quarters travel and lodging payments From: _____ To: _____			
Total meal payments for pre-move house hunting and temporary quarters			
Total meal payments incurred during travel from old to new home			
Travel – mileage in excess of IRS allowable rate			
Qualified expenses of buying a new home			
Qualified expenses of selling old home			
Other payments (Specify on an attached sheet)			
Subtotal Taxable Expenses			
Non-Taxable Expenses			
Transportation-Common Carrier			
Transportation other than Common Carrier (Moving vehicle rental)			
Storage (max 30 days) Date From: _____ To: _____			
Travel and lodging payments excluding meals for move from old to new home (mileage at IRS allowable rate)			
Subtotal Non-Taxable Expenses			
Grand Total			

Certification Statements: I certify that the expenses were incurred by me while moving and relocating at the request of the above cited agency of the Commonwealth of Virginia.

Signature of Employee: _____ **Date:** _____

I certify that the expenses were incurred in an employee relocation requested by the Commonwealth of Virginia and do not exceed the requirements set forth in the DOA moving and relocation expense regulations. Written approval for reimbursement above normal established limits is attached.

Signature of Agency Head: _____ **Date:** _____

Print Name: _____ **Title:** _____

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Reimbursement Processing Policy, Continued

Approvals The following table indicates who is responsible for reimbursement approvals for moving and relocation expenses that must be approved in writing.

Expenses prepared by . . .	Are approved by . . .
Employee	Agency Head
Community College President	Community College Chancellor
College or University President	Secretary of Education
Gubernatorial Appointees	Appropriate Governor’s Secretary
Governor’s Secretary	Governor or his/her designee

Exceptions The Agency Head or designee may grant a one-time extension of the time limitation up to 24 months to each employee for claiming moving and relocation expenses.

The State Comptroller may approve exceptions regarding:

- Filing extensions
- Distance requirements
- Additional extensions to time limitations
- Other moving and relocation policy issues, except those related to the maximum dollar amount.

Exceptions for exceeding the maximum dollar limitation require the approval of the appropriate Governor's Secretary.

Employee Responsibilities

• Documentation & Reasonableness

Each employee eligible for moving and relocation expense reimbursement is responsible for obtaining original receipts and other documents that are necessary to support all claims for reimbursement.

All expenses submitted for reimbursement must be actual, reasonable, necessary, and within the guidelines of these regulations.

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- **Timeframe**

Each designated category of reimbursement expenses should be itemized and submitted for payment within 30 days after the last expenditure is made or the last invoice is received for expenses in a given category. All claims for payment should be submitted within 30 days after the employee moves into the new permanent residence, but in no case later than 12 months after beginning employment at the new location, unless an extension is granted.

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Reimbursement Processing Policy, Continued

• Breach of Tenure Agreement

If the employee does not fulfill the twelve-month employment term specified by the tenure agreement, the total gross amount of reimbursements received by the employee and paid to third parties on behalf of the employee, plus all taxes deducted that relate to those reimbursements must be refunded on a pro-rated basis as stipulated in the *Tenure Agreement*.

Under these circumstances, the employee's gross income for tax purposes will be adjusted by the agency for the total amount refunded to the agency.

Agency Responsibilities

• Reimbursement Processing

The hiring agency reviews, approves, and properly files all vouchers and invoices claiming reimbursement or payment of moving and relocation expenses subject to these regulations and pursuant to the *Code of Virginia, Sections 2.2-815 and 2.2-2824*.

Cardinal may not be used for moving and relocation expense reimbursements. However, the forms may be required as a method of documenting travel related expenses only.

• Employee Reimbursement Eligibility

Agency management must be able to substantiate the reimbursement eligibility of a new employee as a condition of employment and must retain copies of binding employment tenure and other agreements for all eligible employees.

If an employee does not satisfy the terms of the tenure agreement, the agency must collect a *pro-rated amount* of all moving and relocation reimbursements made to that employee unless proper approval has been granted to prorate or waive repayment. This includes all reimbursement paid to the employee and third parties on behalf of the employee plus all taxes deducted that relate to those reimbursements. The employee's gross income must then be adjusted to reflect the total amount received by the agency.

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Reimbursement Processing Policy, Continued

- **Direct Payments To Third Parties**

Payments to common carriers (commercial moving companies) for actual carrier transportation and/or up to thirty (30) days' storage can be made by the agency through a Voucher or using the Small Purchases Charge Card.

No other third-party payments may be made for moving and relocation expenses. All other payments must be made directly through the payroll process.

- **Tax Withholding & Reporting**

Each agency must take steps to account for moving and relocation expense reimbursements and payments to meet both employer withholding and employee reporting of gross income and applicable payroll taxes as defined by the Internal Revenue Service.

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Moving and Relocation Expense Summary Process

Overview

Form DA-02-182, *Moving and Relocation Expense Summary*, must be submitted with each claim for reimbursement or request for payment of moving and relocation expenses, along with all required receipts.

The following table describes the expense summary submission process.

Stage	Description
1	<p>Form DA-02-182, <i>Moving and Relocation Expense Summary</i>, should be initiated by the employee who should always be aware of the status of all expense claims and payments.</p> <p>The forms must be numbered consecutively and the cumulative totals carried forward to the next report so that the latest summary reflects the aggregate reimbursement to date.</p>
2	<p>Authorized agency officers must review, and the agency head must approve, all summary reports.</p> <p>A sufficient number of copies of each summary report and supporting documentation must be retained by the employee and agency for both employee and employer income tax reporting.</p>
3	<p>The agency must attach the original of each summary report with all supporting original receipts and other documents to the applicable payroll voucher.</p>

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How to Prepare the Moving and Relocation Expense Summary Form, DA-02-182

Introduction

The following instructions detail how to prepare the *Moving and Relocation Expense Summary*, DA-02-182, form. Attach the *Moving and Relocation Expense Summary* to the related payroll voucher being submitted.

A blank copy of the Moving and Relocation Summary form is included in this topic. This blank form may be reproduced, as necessary, at each agency and used for the submission of moving and relocation expenses for which reimbursement is requested.

Steps 1 thru 30 are employee entered.

Step	Form Field Name	Action
1	Agency Code	Enter the name and code of the agency, commission, division, department, or institution for which you were employed as of the effective date of assignment or transfer.
2	Reimbursement Number	Enter the next consecutive number for this summary report. For each reimbursement, a summary report must be completed and numbered in consecutive order.
3	This is Final Reimbursement	Check YES or NO, as appropriate, whether this is or is not the final summary report.
4	Employee Name	Enter your full name.
5	Employee Number	Enter your individual employee ID number.
6	Address	If known at the time this summary report is being submitted, enter the address (Street, City, State, and Zip Code) of your new residence.

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How to Prepare the Moving and Relocation Expense Summary Form, DA-02-182, Continued

Step	Form Field Name	Action
7	Date Employed	Enter effective date that the employee was assigned or transferred to the above agency at the new work location. Usually this is the first day of work at the new location.
8	Date Tenure Agreement Signed	Enter date tenure agreement was signed.
9	Total This Report	For each category, enter the gross amount of expenses. This total must agree to the related gross amount entered as the payroll or total of voucher amount being submitted for reimbursement. Attach Form DA-02-182 behind the payroll voucher or vendor's invoice being submitted for payment.
10	Total All Prior Reimbursements	For each applicable category claimed on all prior summary submissions, enter the gross amount claimed (net amount received plus applicable taxes, if any).
11	Cumulative Total	For each category add "Total Prior Requirements" to "Total This Report" and enter the cumulative total. These cumulative totals are to be carried forward to the next summary report.
12	Number of Trips	Enter the number of house-hunting trips connected with this move.
13	Number of Nights	Enter the number of overnight stays due to house hunting.
14	Dates— FROM and TO	Enter the starting and ending dates of the temporary quarters' period for which reimbursement is requested on this report.
15	Total Meal Payments for Pre-Move House Hunting and Temporary Quarters	Enter the meal costs associated with the pre-move, house hunting and temporary quarters' move.

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How to Prepare the Moving and Relocation Expense Summary Form, DA-02-182, Continued

Step	Form Field Name	Action
16	Total Meal Payments Incurred During Travel From Old to New Home	Enter the meal cost associated with travel from the old to the new home.
17	Travel – mileage in excess of IRS allowable rate	Enter the amount reimbursed for travel mileage in excess of the allowable IRS deduction for moving
19	Qualified Expenses of Buying a Home	Enter only those expenses which are reimbursable as shown above in this topic’s section titled <i>Expenses for Home Purchase</i> .
20	Qualified Expenses of Selling Old Home	Enter only those expenses which are reimbursable as shown above in this topic’s section titled <i>Home Sale Expenses</i> .
21	Other Payments (Specify on Attached Sheet)	Enter any other payments which are subject to reimbursement per the guidelines in this topic associated with the move.
22	Subtotal of Taxable Expenses	Enter the subtotal of taxable expenses in each column.
23	Transportation— Common Carrier	Enter the expense for common carrier transportation of the employee’s household goods and personal effects from the former, principal residence to the new work location.
24	Transportation Other Than Common Carrier	Enter the expenses for moving vehicle rental for the employee’s household goods and personal effects from the former principal residence to the new work location.
25	Dates— FROM and TO	Enter the starting and ending dates of the storage period for which reimbursement is requested on this report.

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How to Prepare the Moving and Relocation Expense Summary Form, DA-02-182, Continued

Step	Form Field Name	Action
26	Travel and Lodging Payments Excluding Meals	Enter the costs of travel and lodging payments excluding meals from old to new home. Mileage amount included should be calculated at the IRS allowable per mile deduction rate.
27	Subtotal of Non-Taxable Expenses	Enter the subtotal of non-taxable expenses in each column.
28	Grand Total	Enter the grand total of all taxable and non-taxable moving and relocation expenses in each column.
29	Signature of Employee	Employee (listed in Step 4 above) must sign in ink certifying that the information is correct and conforms to expense reimbursement agreements.
30	Date	Enter the submission date.
31	Signature of Agency Head and Date	The approving authority or designee must sign and date. See “Approvals” subsection under <i>Reimbursement Processing Policy</i> above to clarify whose signature is needed here.
32	Print Name and Title	Enter the printed name and title of the approving person signing the form.

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IRS Reporting

Introduction Qualified moving expense reimbursements under Federal guidelines should not be included in an employee’s gross income.

Other “non-qualified” relocation reimbursements are included in the employee’s gross income and reported on their W-2 Wage and Tax Statement as required by Federal and State laws.

Each employee is ultimately responsible for the proper reporting and tax treatment of any reimbursements to the IRS for each tax year.

Qualified Moving Expenses The following information provides general guidance on the possible tax treatment of the reimbursements/payments received as a result of relocation. It is recommended that the employee consult a tax advisor or devote personal time to a detailed review of tax regulations to determine the effect upon personal income tax liability. Additionally, IRS publication 521, *Moving Expenses*, is available upon request from the IRS.

Qualified moving expenses are defined as the reasonable costs of

- (1) moving household goods and personal effects from the former residence to the new residence which includes common carrier and in-transit storage expenses (30 day maximum), and
- (2) travel – including lodging during the period of travel – from the former residence to the new place of residence.

Qualified moving expenses **do not** include any expenses for meals.

Non-Qualified Moving Expenses The following costs do not constitute qualified moving expenses under Federal guidelines:

- Pre-move house hunting trips
- Temporary living expenses in the general location of the new job and,
- Selling or settling an un-expired lease on the former residence or the cost of buying a new residence.

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IRS Reporting, Continued

Qualified moving expenses **are excludable** from gross income and wages for income and employment tax purposes to the extent paid for by the agency or institution. **The reimbursement of expenses which do not constitute qualified moving expenses reimbursements under the IRS guidelines must be added to the employee's income as taxable income with the appropriate Federal and State income taxes withheld.**

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Summary: Moving and Relocation Expense Reimbursement Limitations

Introduction

The following table summarizes the dollar limitations associated with facets of the moving and relocation process.

Item	Category	Description
1	Total Reimbursement	Maximum reimbursement is limited to \$11,000 (minus Employer FICA tax), excluding the costs of common carrier transportation, and storage of household goods and personal effects.
2	House Hunting Expenses	House hunting expenses are subject to CAPP – Cardinal Manual Topic No. 20335, <i>State Travel Regulations</i> . Limits for meals and lodging and are shown in this CAPP Manual topic and are included in the maximum reimbursement of \$11,000 (minus Employer FICA tax).
3	Temporary Quarters	Temporary quarters are subject to CAPP – Cardinal Topic No. 20335, <i>State Travel Regulations</i> . Limits for meals and lodging are shown in this CAPP Manual topic and are included in the maximum reimbursement of \$11,000 (minus Employer FICA tax).
4	Home Sale	Home sale expenses are included in the maximum reimbursement of \$11,000 (minus Employer FICA tax).
5	Transportation of Household Goods and Personal Effects	If the new employee uses common carrier transportation, the amount of actual costs is allowed in addition to the maximum reimbursement of \$11,000 (minus Employer FICA tax).
6	Purchase of Moving Supplies – Limit of \$200	Purchase of Moving Supplies is included in the maximum reimbursement of \$11,000 (minus Employer FICA tax).
7	Labor Used During Move – Limit of \$250	Labor used during the move is included in the maximum reimbursement of \$11,000 (minus Employer FICA tax).

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Summary: Moving and Relocation Expense Reimbursement Limitations, Continued

Item	Category	Description
8	Storage of Household Goods and Personal Effects—30 Day Limit	In-transit storage of household goods is reimbursable. The amount of actual costs is allowed in addition to the maximum reimbursement of \$11,000 (minus Employer FICA tax).
9	Home Purchase	Home purchase expenses are included in the maximum reimbursement of \$11,000 (minus Employer FICA tax).

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Internal Control

Internal Control

Appointed authorities may adopt rules, policies, and procedures that are not in conflict with these regulations, as deemed necessary to properly administer these regulations within their agencies.

Agency rules, policies, and procedures should be submitted to the State Comptroller for review before becoming effective to ensure consistency with these regulations.

Procedures that include moving and relocation reimbursements and related taxes, if any, for the employee's payroll records can be found in CAPP Manual Topic No. 50515, *Special Payments*.

Records Retention

Time Period

Copies of expenditure documents are to be maintained on file in each agency for three years. See CAPP Manual Topic No. 50515, *Special Payments*, for payroll-related records retention. For further guidance, see CAPP – Cardinal Topic No. 21005, *Records and Retention*.

Contacts

DOA Contact

Assistant Director: Compliance Assurance, Finance and Administration
 ☎ (804) 225-2542
 ✉ complianceassurance@doa.virginia.gov

Subject Cross References

References

CAPP – Cardinal Topic No. 20335, *State Travel Regulations*
 CAPP – Cardinal Topic No. 50515, *Special Payments*

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Moving and Relocation Blank Forms: Expense Information & Tenure Agreement

The following pages contain the following blank forms that can be photocopied and used:

- Employee Moving and Relocation Expense Information
 - Tenure Agreement
-

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EMPLOYEE MOVING AND RELOCATION EXPENSE SUMMARY FORM DA-02-182

Agency Code: _____
 Reimbursement Number: _____ Is this the final reimbursement? Yes ___ No ___
 Employee Name: _____ Employee Number: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Date Employed: _____ Date Tenure Agreement Signed: _____

Type of Moving Expenses	Total This Report	Total All Prior Reimbursements	Cumulative Total
Taxable Expense:			
Pre-move travel and lodging payments excluding meals: Number of trips: _____ Number of nights: _____			
Temporary quarters travel and lodging payments From: _____ To: _____			
Total meal payments for pre-move house hunting and temporary quarters			
Total meal payments incurred during travel from old to new home			
Travel – mileage in excess of IRS allowable rate			
Qualified expenses of buying a new home			
Qualified expenses of selling old home			
Other payments (Specify on an attached sheet)			
Subtotal Taxable Expenses			
Non-Taxable Expenses			
Transportation-Common Carrier			
Transportation other than Common Carrier (Moving vehicle rental)			
Storage (max 30 days) Date From: _____ To: _____			
Travel and lodging payments excluding meals for move from old to new home (mileage at IRS allowable rate)			
Subtotal Non-Taxable Expenses			
Grand Total			

Certification Statements: I certify that the expenses were incurred by me while moving and relocating at the request of the above cited agency of the Commonwealth of Virginia.

Signature of Employee: _____ **Date:** _____

I certify that the expenses were incurred in an employee relocation requested by the Commonwealth of Virginia and do not exceed the requirements set forth in the DOA moving and relocation expense regulations. Written approval for reimbursement above normal established limits is attached.

Signature of Agency Head: _____ **Date:** _____

Print Name: _____ **Title:** _____

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TENURE AGREEMENT

This is an agreement entered on _____ for the payment of employee moving and relocation expenses of _____ who has accepted employment with the _____.

1. In order to assist the Employee in meeting the extraordinary expenses of moving and relocation and as a further inducement to accept employment, the Department agrees to reimburse the Employee for moving and relocation expenses in accordance with the *Commonwealth of Virginia Moving and Relocation Regulations* issued by the Office of the Comptroller in effect on the date of this agreement.
2. In consideration of the Department's offer to reimburse moving and relocation expenses, the Employee agrees to remain in the employ of the Department for period of twelve (12) months beginning _____.
3. The Employee further agrees that in the event the Employee does not remain in the employ of the Department as a full-time employee for the full twelve-month period, the Employee will repay to the Department a *pro-rated amount of the gross reimbursement* for moving and relocation expenses, including actual money plus related payroll taxes withheld by the Department, whether received directly by the Employee or paid to third parties on the Employee's behalf. The amount to be repaid shall be prorated on a monthly basis such that for each full month during which the Employee remained in the employ of the Department, the amount to be repaid shall be reduced by one-twelfth (1/12) of the gross reimbursement. The Department, in its sole discretion and with the recommendation of the Agency Head, may waive repayment if the Employee is separated for reasons beyond the Employee's control, but termination for standards of conduct violations shall not be deemed to be a reason beyond the Employee's control. Repayment will not be required if termination at the election of the agency due to unsatisfactory job performance or as a result of a layoff.

In witness to this agreement, the parties execute their acceptance of its terms by affixing their signatures below.

Employee _____

For the Department _____

Date _____