

<b>Title:</b> Administrative Policy Relocation Assistance	<b>Policy No.</b> Part 5, Staff Policies Chapter 3, Reimbursements Section 2
	<b>Effective Date</b> August 28, 2018
<b>Policy Custodian</b> Finance Division	<b>Adoption/Revision Date</b> August 28, 2018

**Adopting Resolution(s):** CC18-289

**References (Statutes /Resos/Policies):** I.R.C. §127; CC17-217

**Purpose:** To inform hiring managers of limitations and reporting responsibilities if relocation assistance is offered in conjunction with an offer of employment at Jefferson County.

**Policy:** Relocation Assistance

A. Definitions

1. Qualified Relocation Expenses: Qualified Relocation Expenses include reasonable expenses associated with the circumstances of the move, including; mileage reimbursement for the shortest most direct route available for travel by vehicle or the actual amount of gas and oil for the vehicle travel on the shortest most direct route, lodging while traveling from the former household to the new household, the cost of packing, crating, and transporting household goods and personal effects, the cost of storing and insuring household goods and personal effects within any period of 30 consecutive days after the day the goods and effects are moved from the former household, and moving household goods and personal effects to and from storage. Meals are not a qualified moving expense.

B. Reimbursement Limit

1. A Division, Department or Office may reimburse Qualified Relocation Expenses of up to \$5,000 to attract a highly qualified external candidate whose skills, knowledge and/or abilities are deemed essential to the mission of the county. The county will not provide relocation assistance that is not for Qualified Relocation Expenses.

C. Reimbursement Requirements

1. Income Tax Requirements: Employer reimbursed moving expenses are taxable and will be included on the employee's W-2. The candidate should seek personal tax advice prior to accepting relocation assistance.

2. Repayment Requirements: The individual receiving the relocation assistance must stay employed by the county for two (2) years. If the individual voluntarily terminates employment prior to serving two (2) years, he or she must repay the assistance on a pro-rated basis for each month of service remaining in the two years of service.
3. The hiring manager must notify the Finance Division prior to offering relocation assistance and the candidate must sign a form acknowledging their acceptance of the terms of this policy.
4. The county shall only reimburse for Qualified Relocation Expenses after proper submission of receipts. All information must be communicated to the payroll department for inclusion on their W2 form.