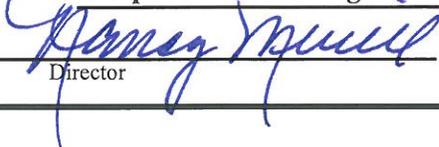


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**IDAHO DEPARTMENT OF PARKS AND RECREATION  
POLICY AND PROCEDURES MANUAL**

**PROCEDURE TITLE: Department Moving/Relocation Policy**

**APPROVALS:**

  
Director

**FISCAL**  
Policy Owner

**I. PURPOSE**

The Idaho Department of Parks & Recreation recognizes that to be competitive in the market and to be able to attract and retain a competent work force, it may be necessary to defray certain employee moving and relocation expenses. In addition, the Department encourages employees to apply for promotional and transfer opportunities enabling them to broaden their experience. To assist employees with these types of decisions, the Department will reimburse allowable moving expenses under specific circumstances.

Under Federal law, certain types of employer reimbursed moving expenses are excludable from income. The IRS has classified these as “qualified” moving expenses. Other types of reimbursable moving expenses not included in IRS Code are “nonqualified” and therefore subject to employment taxes if reimbursed to the employee. In addition, employee reimbursements for moving expenses must meet the IRS time and distance tests. The links to these tests along with examples of the qualified and nonqualified moving expenses are provided in Appendices C-E of this policy. Employees are encouraged to consult with a personal tax professional for advice on the tax implications of any moving reimbursements.

NOTE: The Department policy is intended to supplement the State Moving Policy and the State Real Estate Relocation Policy adopted by the Idaho Board of Examiners. Circumstances not addressed in the Department policy will be determined by reference to the State Moving Policy and the State Real Estate Relocation Policy. In some instances the Department policy may be more restrictive than the State Moving Policy and the State Real Estate Relocation Policy. In those instances, the Department policy will apply.

**II. DEFINITIONS**

- **Seasonal Employee:** a person who is in a part-time position which is limited in duration to no more than one thousand three hundred eighty-five (1,385) hours during any twelve (12) month period for any one (1) agency.
- **Classified Employee:** a person who is in a permanent position requiring a competitive hiring process and successful completion of an entrance probationary period and is subject to removal or discipline only under the provisions of Chapter 53, Title 67, Idaho Code, and the rules of the Division of Human Resources and Idaho Personnel Commission.
- **Non-classified Employee:** a person who is in a permanent position exempt from the Hay Classification system.
- **Executive Panel:** The Director, Management Services and Operations Administrators, the Human Resources (HR) Officer and the Fiscal Officer.
- **Moving Contract** – Contract signed by the hiring manager and candidate prior to incurring any moving expenditures. Signed copy must be submitted to HR with a copy to the Senior Buyer. This form is included in Appendix B of this policy.
- **Real Estate Relocation Reimbursement Contract:** A written agreement between the employee and the Department identifying the specific covered costs of an employee’s sale

and/or purchase of a dwelling. This type of assistance may be offered by the Department only in special circumstances to employees who meet all the terms of Real Estate Relocation eligibility. This form is included in Appendix F of this policy. Relocation reimbursement must be approved in advance by the Executive Panel.

- Base Salary: Base salary is the rate of the employee's pay not including benefits, overtime, bonuses or other compensation premiums.

### III. ELIGIBILITY FOR MOVING EXPENSES

- Moving reimbursements are available to employees who meet the following criteria:
  - i. Promotions
    - Seasonal to Classified position: A seasonal employee with at least 1040 work hours with IDPR who promotes to a classified position will be eligible for reimbursement of allowable moving expenses up to \$1500 or 5% of their promotional base salary whichever is less. Base salary is the rate of pay excluding benefits, overtime, bonuses or other compensation premiums.
    - Classified to Classified position: A Department classified employee who promotes to another classified position will be eligible for reimbursement of allowable moving expenses up to \$3000 or 10% of their promotional base salary whichever is less.
  - ii. Transfers, Voluntary Demotions, or Non-disciplinary Involuntary Transfers
    - Classified positions: A Department employee, who transfers, voluntarily demotes or is involuntarily transferred due to relocation of their position or agency restructuring to another Department classified position will be eligible for reimbursement of allowable moving expenses up to \$3000 or 10% of their promotional base salary, whichever is less.
    - New Hires: Reimbursement of moving expenses of new hires shall only be allowed in extraordinary circumstances and only if prior approval is obtained from the Executive Panel prior to any discussion with the candidate.
  - iii. Non-classified Employees
    - Non-classified employees will be considered for moving expense reimbursement based on individual circumstance and with Director or Executive Panel approval. (NOTE: non-classified positions are not temporary or seasonal positions; they are typically full time and occupy an individual FTE. See definitions above.)
- All moves must meet the IRS Time, Distance, and Relation to Work Tests to qualify for moving reimbursements (see Appendix D of this Policy).
- Employees will be responsible for 100% repayment of moving expenses if they voluntarily resign or are dismissed from their position within one (1) year of the beginning date of the new employment. Resignation or dismissal in subsequent years may result in an obligation for partial repayment in accordance with the schedule in the Moving Agreement (see form in Appendix B of this Policy).

### IV. MOVING REIMBURSEMENT PROCESS

- The Hiring Manager will determine if the employee is eligible for moving expense reimbursement (see Section III of this policy).

- The Hiring Manager will consult with HR to include any moving expense reimbursement details in the employment confirmation letter to the candidate and with the Senior Buyer to develop a Moving Agreement (see form in Appendix B of this Policy).
- The Employee and the Hiring Manager will complete the Moving Agreement, sign it and provide the original to HR to be included in the employee's file and a copy to the Senior Buyer.
- The employee may consult with the Senior Buyer on any questions or details of allowable reimbursements.
- The employee pays all costs up front and provides the Senior Buyer with all receipts.
- The Senior Buyer will review all expenses for eligibility and notify Payroll for appropriate reimbursements to the employee.

#### **V. MISCELLANEOUS DETAILS**

- Employees may use up to five (5) days for packing, unpacking and travel. This time will be paid by the receiving park or program.
- Employees may use up to five (5) additional days for a pre-move trip (house hunting). This time will also be paid by the receiving park or program.

#### **VI. APPROVAL FROM EXECUTIVE PANEL**

- In the case of extraordinary circumstances for a new hire or non-classified employee, the hiring manager may petition the Executive Panel in writing for approval of moving expense reimbursement.
- The Executive Panel will review the request and render a decision in writing to the hiring manager within five (5) working days.
- Executive Panel decisions will be considered final with a majority vote.

### **REAL ESTATE RELOCATION**

#### **1. PURPOSE:**

It may be necessary for the Department to move a permanent position to another location within the agency. If the position is held by a permanent employee, it may require the employee to move their primary residence to another geographic area to maintain their position. The Department recognizes that such relocation may impose financial, personal and psychological difficulties for affected employees and their families. Therefore, the purpose of this policy is to ensure consistency of implementation and to help defray specific real estate expenses incurred in selling residential property or terminating residential rental or lease agreements for the employees whose positions are moved.

Relocations due to promotions, lateral transfers, voluntary demotions, or for disciplinary purposes are not eligible for relocation assistance.

It is intended that the employee shall make no financial gain from reimbursement for expenses or fees to sell the employee's residence or terminate a lease under any agreement option or resulting reimbursement pursuant to this policy.

Under Federal law, certain types of employer reimbursed relocation expenses are excludable from income. The IRS has classified these as "*qualified*" moving expenses. Other types of

reimbursable relocation expenses not included in IRS Code are “*nonqualified*” and therefore subject to employment taxes if reimbursed to the employee. In addition, employee reimbursements for relocation expenses must meet the IRS time and distance tests. The time and distance tests for relocation are the same as those for moving and are listed in Appendix D of this policy. Examples of the qualified and nonqualified relocation expenses are provided in Appendix G of this policy. Employees are encouraged to consult with a personal tax professional for advice on the tax implications of any relocation reimbursements.

## **2. ELIGIBILITY FOR REAL ESTATE RELOCATION**

- a. The employee’s position must have been transferred to another work location by the Department. Real Estate Relocation for any other purpose will require written approval from the Executive Panel.
- b. The distance from the original work location to the new work location must meet the IRS distance test located in Appendix D of this policy.
- c. The employee must be a current permanent employee with at least 1040 hours of service with the Department.
- d. If employees leave employment with the Department prior to three (3) years from the effective date of the real estate relocation agreement, they will be responsible for repaying 100% of the reimbursement they received.

## **3. APPROVAL FOR REAL ESTATE RELOCATION REIMBURSEMENT**

- a. Requests for Relocation reimbursement other than for positions which have been relocated by the Department must be submitted to the Executive Panel in writing.
- b. The Executive Panel will review the request, determine the financial assistance provided and the necessary budget adjustments needed and provide a written response to the Manager, Senior Buyer and HR Officer.
  - i. HR will ensure that the relocation reimbursement is detailed in a letter to the employee.
  - ii. The Senior Buyer will ensure that the Relocation Reimbursement Contract is completed and a copy is provided to HR for inclusion in the employee’s file. The Senior Buyer will serve as a resource for the employee for details and questions. An example of the Real Estate Relocation Service Agreement is listed in Appendix F of this policy.
  - iii. The employee will pay all costs up front and provide the Senior Buyer with all related receipts.
  - iv. The Senior Buyer will review all expenses for eligibility and notify Payroll to process appropriate reimbursements to the employee.

**APPENDIX B: MOVING AGREEMENT FORM**



Idaho Department of Parks and Recreation  
MOVING AGREEMENT

IDAHO DEPARTMENT OF PARKS  
AND RECREATION  
5657 WARM SPRINGS AVENUE  
BOISE, ID 83716

EMPLOYEE as used herein is:

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

WHEREAS the above named employee and the Idaho Department of Parks and Recreation (IDPR) mutually agree that the Employee's place of residence will be relocated from \_\_\_\_\_ to \_\_\_\_\_; and WHEREAS the Employee certifies having read the State Moving Policy and any applicable IDPR procedure(s) in effect as of the date of this agreement, (date) \_\_\_\_\_ which IDPR shall attach hereto with the Employee's signature, and the Employee hereby agrees to abide by the terms of these policies and procedures.

NOW THEREFORE, for and in consideration of the mutual promises and covenants herein contained, the IDPR and (Employee) \_\_\_\_\_ do hereby agree to the following:

1. The Employee agrees to remain in the Idaho Department of Parks and Recreation in the position as hired at the date of this agreement for a period of not less than one (1) year, beginning on \_\_\_\_\_ unless waived by petition to the Director of the Idaho Department of Parks and Recreation and approved by the Board of Examiners;
2. IDPR agrees to reimburse the Employee based on the following guidelines:
  - a. The Department Administrator is the designated approval authority, representing IDPR before the Board of Examiners;
  - b. Promotion or involuntary moves will utilize a commercial mover unless agreed here between the Director's designee and the Employee for self-haul;

**APPENDIX A: MOVING AND RELOCATION DO'S & DON'TS**

**Moving Do's and Don'ts**

- Read the Department (found at [http://parksandrecreation.idaho.gov/procedures\\_manual.aspx](http://parksandrecreation.idaho.gov/procedures_manual.aspx)) and State Moving policies (found at [www.sco.idaho.gov](http://www.sco.idaho.gov)). Look under Board of Examiners, Policies and Procedures.
- If applicable, read the Real Estate relocation policy and procedures.
- Read and discuss your moving agreement with your supervisors. If additional assistance is needed, contact Senior Buyer.
- Sign moving agreement prior to initiating any moving arrangements or incurring any related expenses.
- Be familiar with the Travel Policy and covered expenses.
- Do not use a P-Card or do a direct bill for any payments. Moving and Real Estate expenses are reimbursed to employees due to tax requirements.
- Employee negotiates and pays the contract for moving services.
- All eligible expenses will be reimbursed after the move based on the receipts submitted.
- Some moving expenditures fall into certain tax rules, and may be required to be reimbursed through the payroll process.
- Save your receipts!
- If you have any questions, or need assistance, please call Purchasing at – 208-514-2499.

*Director's designee initials* \_\_\_\_\_ *and Employee's initials* \_\_\_\_\_.

- c. The Employee is responsible for negotiating and paying the commercial mover contract.
  - d. Maximum aggregate moving expenses shall not exceed:
    - i. \_\_\_\_\_ For classified employees: ten percent (10%) of base salary, or \$3,000.00 (three thousand), whichever is less.
    - ii. \_\_\_\_\_ For seasonal employees: five percent (5%) of base salary, or \$1,500.00 (fifteen hundred), whichever is less.
  - e. If both spouses work for the State of Idaho then moving reimbursement is made for one (1) employee.
  - f. If both spouses work for IDPR, then moving reimbursement is based on the higher base salary.
  - g. House hunting trip for up to two (2) people will not exceed five (5) days with lodging and per diem reimbursed pursuant to the Board of Examiner's Travel Policy.
3. IDPR and Employee agree that said reimbursement is conditioned upon the Employee remaining in the employ of IDPR as cited in paragraph 1, and that should the Employee voluntarily resign this position or is dismissed for intentional misconduct in IDPR during the designated term of employment, the Employee shall repay IDPR according to the following schedule:
- a. Within one (1) year of the official beginning date of employment, the employee shall be required to pay back all (100%) of the reimbursed moving expenses.
  - b. More than one (1) year and up to two (2) years from the official beginning date of employment, the employee shall be required to pay back that portion of the reimbursed moving expenses that exceeded \$1,000.
  - c. More than two (2) years and up to three (3) years from the official beginning date of employment, the employee shall be required to pay back that portion of the reimbursed moving expenses that exceeded \$2,000.
  - d. Amount is due in full at termination. Amount may be taken from employee's final paycheck.
4. Any exemptions to this policy require a petition and approval from the Idaho Board of Examiners.

The parties hereto agree as recited above as acknowledged by their signatures.

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director's Designee

\_\_\_\_\_  
Date

**APPENDIX C: IRS TAXABLE/NONTAXABLE MOVING EXPENSES**

Allowable reimbursements may have tax consequences for the employee. Information contained in Table A1, available at <http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/movpolandproc.htm> details allowable reimbursements that the Internal Revenue Service considers qualified and nonqualified moving expenses. This list is not necessarily all-inclusive and is intended as a convenient reference. For further information, please see the Senior Buyer.

*Employees are encouraged to consult with a personal tax professional for advice on the tax implications of any moving reimbursements.*

**APPENDIX D: IRS TIME, DISTANCE & RELATED TO WORK TESTS**

To qualify for moving expense reimbursement by IDPR, the employee shall meet the time and distance tests in accordance with the Internal Revenue Service (Pub. 521, [“Who Can Deduct Moving Expenses”](#)). Details are available at <http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/movpolandproc.htm>. Information at this site is not all inclusive. Please contact your tax advisor or the Senior Buyer for further assistance.

**APPENDIX E: IRS TRAVEL BY CAR TAXABLE MOVING RATE**

When traveling by car during the move to a new job location, the *Internal Revenue Service* allows specific employer reimbursed vehicle expenses. Details on this are available at <http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/movpolandproc.htm>.

**APPENDIX F: REAL ESTATE RELOCATION REIMBURSEMENT CONTRACT FORM**

**EMPLOYEE REAL ESTATE RELOCATION REIMBURSEMENT CONTRACT  
FORM**

**Idaho Department of Parks & Recreation**

“Employee” as used herein refers to \_\_\_\_\_ (Name).

“Department” as used herein refers to the Idaho Department of Parks & Recreation.

“Board” as used herein refers to the State Board of Examiners, State of Idaho.

“Department Head” as used herein refers to the Director of the Idaho Department of Parks & Recreation.

WHEREAS, the Department and \_\_\_\_\_ (Employee Name) are mutually desirous that Employee’s place of residence be relocated from \_\_\_\_\_ to \_\_\_\_\_; and WHEREAS, The Employee certifies having read the State Real Estate Relocation Policy (<http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/realestaterelocpolandpro.htm>) and the Department Moving/Relocation Policy I-20 ([http://parksandrecreation.idaho.gov/procedures\\_manual.aspx](http://parksandrecreation.idaho.gov/procedures_manual.aspx)). The Employee hereby agrees to abide by the terms of said policies.

NOW THEREFORE, for and in consideration of the mutual promises and covenants herein contained, the Department and Employee do hereby agree to the following:

1. The Employee agrees to remain in the employing Department for a period of three (3) year(s) as of the date of this agreement beginning on \_\_\_\_\_ unless waived by petition to Department Director and approved by the Board of Examiners;
2. The Department agrees to reimburse or pay on behalf of the Employee certain expenses incurred as a result of relocation. Reimbursable expenses are limited according to the State Real Estate Relocation Policy in effect on the date of this agreement and incorporated herein by reference.
3. The Department and Employee agree that said reimbursement is conditioned upon the Employee fulfilling the terms and conditions of the State Real Estate Relocation Policy including remaining in the Department’s employ for a minimum of three (3) years, and that should the Employee default, the Employee shall repay the Department all reimbursed real estate relocation expenses.
4. Any exceptions to this policy require a petition and approval from the Board of Examiners.

*IN WITNESS WHEREOF, the parties hereto have set their hands and seals.*

\_\_\_\_\_  
Employee signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director signature

\_\_\_\_\_  
Date

**APPENDIX G: IRS TAXABLE REAL ESTATE RELOCATION EXPENSES**

Allowable reimbursements by the State may have tax consequences for the employee. Specific information regarding taxable and non-taxable expenses is available at:

<http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/realestaterelocpolandpro.htm>.