

RELOCATION REIMBURSEMENT CHART: CURRENT PERMANENT STATE EMPLOYEE

TO AN EXCLUDED POSITION OR TO A REPRESENTED POSITION IN BU 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 15, 16, 17, 19, 20 or 21

TO A REPRESENTED POSITION IN UNIT
10, 12, 13, 14, 18,

See DPA rule 59.714.1. Is this a PROMOTION OR INVOLUNTARY TRANSFER that meets the 50 mile + commute distance requirements for MANDATORY RELOCATION?

See DPA Rule 599.714. Is this a PROMOTION, INVOLUNTARY TRANSFER OR TRANSFER IN LIEU OF LAYOFF that meets the 35 mile distance requirements FOR MANDATORY RELOCATION?

YES

NO

The offer of relocation reimbursement is at the discretion of the appointing power, and can include **all or part of any or all** of the reimbursable relocation items in accordance with rules 599.715.1, 716.1, 717.1, 718.1, 719.1, 722 and 724.1.

Has the appointing power offered ANY Reimbursement of relocation expenses?

YES

NO

No forms are required and no reimbursement will be made. STOP

Was FULL reimbursement offered?

YES

NO

A memo applicable to this employee, providing only the specific rules, any limited provisions, withholding information and appropriate forms for the move must be issued to the employee; a copy must be provided to the accounting office.

A memo must be prepared for this employee for full relocation. The DPA Rules applicable to current excluded State employees, all appropriate forms, withholding information and the current list of eligible movers are to be included.

YES

NO

The offer of relocation reimbursement is at the discretion of the appointing power. However, if relocation is offered, it **must** include full reimbursement in accordance with the MOU and rules, 599.714, 715, 716, 717, 718, 719, 721 and 724.

Has the appointing power offered full reimbursement of relocation expenses?

YES

NO

No forms are required and no reimbursement will be made. The appointing Power cannot offer partial relocation. STOP

A memo must be prepared for this employee for full relocation. The DPA Rules applicable to correct represented State employees, all appropriate forms, withholding information and the current list of eligible movers are to be included.

Summary of DPA Relocation Rules Applicable to Current EXCLUDED Employees and REPRESENTED Employees in Units 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 15, 16, 17, 19, 20 and 21

Note: Summary is NOT a substitute for the rules.

99.714.1 Scope: conditions under which reimbursement of relocation is mandatory; distance requirement is 50 miles plus old commute; provides for partial reimbursement at the discretion of the appointing power for moves that are not covered under mandatory reimbursement.

599.715.1 Miscellaneous Expenses: Up to \$200 for costs associated with the movement of household goods that cannot be completed by movers, such as disassembly or re-assembly, disconnecting or reconnecting household items such as spas, antennas, etc. (Usually no Tax)

599.716.1 Sale of Residence: Commission, Title Insurance, Escrow fees, Prepayment penalty, local taxes (not property tax), and up to \$200 in other miscellaneous seller costs. (ALWAYS taxable)

599.717.1 Settlement of Lease: IN LIEU OF SALE OF RESIDENCE, up to 12 months penalty, OR up to 30 days on a month to month rental. (ALWAYS taxable)

599.718.1 Household Goods: describes them, provides for exceptions by appointing power.

599.719.1 Movement of Household Goods: limits distance beyond headquarters, specific weight limit, provides for self-moves. (Usually no tax)

599.720.1 Movement of Mobile Home: IN LIEU OF SALE OF RESIDENCE, tear down and set up, transport of coach, permits, etc.

599.722 Subsistence and mileage: Meals and RECEIPTED lodging at the new headquarters, based on rates and conditions in travel rule 599.619, limited conditions and time, limited exceptions by appointing power. (ALWAYS taxable) Mileage 1 way I time. (amount over .10 per mile taxable)

599.724.1 Claims: Claim Requirements - excluded

TAX TESTS: To exclude 599.715.1 and 719.1 from W/H, move must be 50 miles plus old commute, AND employee must work full time for 39 weeks in year following move, AND receipts are required.

Summary of DPA Relocation Rules Applicable to Current REPRESENTED Employees in Units 10, 12, 13, 14, and 18

Note: Summary is NOT a substitute for the rules.

599.714 Scope Conditions under which reimbursement of relocation is mandatory, including 35 mile rule; permissive payment of 100% of relocation for permissive relocations.

599.715 Miscellaneous Expenses: same as 599.715.1 (Usually no Tax)

599.716 Sale of Residence: Commission, Title Insurance, Escrow fees, Prepayment penalty, local taxes (not property tax), and up to \$200 in other miscellaneous seller costs. (ALWAYS taxable)

599.717 Settlement of Lease: IN LIEU OF SALE OF RESIDENCE, up to 12 months penalty. NO provision for rental penalty. (ALWAYS taxable)

599.718 Household Goods: specific description, specific exclusions.

599.719 Movement of Household Goods: provides for professional and self-moves. (Usually no tax)

599.720 Movement of Mobile Home: IN LIEU OF SALE OF RESIDENCE, tear down and set up, transport of coach, permits, etc.

599.721 Relocation Allowance: up to 60 days actual meals and receipted lodging at new headquarters, based on rates and timeframes in MOU for travel. Mileage not provided in this rule, but allowed by practice. (amount over .10 per mile and Meals/Lodging are always taxable)

599.724 Claims: Claim Requirements

TAX TESTS: regardless of the required 35 miles stated in the rule, To exclude 599.715 and 719 from W/H, the move must be 50 miles plus old commute, AND employee must work full time for 39 weeks in year following move, AND receipts are required.