

SECTION: 6.23

SUBJECT: Payment of Employees' Moving Expenses

AUTHORITY: Executive Director, Section 216.262(1) (F), Florida Statutes

Policy:

When employees are required to relocate due to a promotion or transfer and the move has been determined to be in the best interest of the State and Commission, moving expenses may be paid by the Commission in accordance with these guidelines. Moving expenses will not normally be paid for an original appointment or for an OPS employee.

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Procedure:

6.23.1 Definitions

- A. Moving Expense** - Is limited to the cost of packing and shipping of household goods or the relocation of a mobile home.
- B. Household Goods** - Personal effects and property used, in the employee's dwelling. Vehicles, boats, decks, sheds and related items are not considered household goods.
- C. Mobile Home** - Any vehicle which is used as the primary residence of the employee

6.23.2 Types of Moves

- A.** Employees with prior approval may use:
 - 1. Certified common carrier (moving company or mobile home mover);
 - 2. A rental van or trailer;
 - 3. A Commission vehicle;
 - 4. Employee's own vehicle.

6.23.3 Procedure for Approval

- A.** The affected Division/Office (D/O) director and the Office of Human Resources (HR) Director or designee must give prior written approval for the expenditures of state funds to pay for moving expenses. The request for payment of moving expenses form must be approved before the move takes place. Employees may submit a written request to delay moving their household goods or other allowed items for up to one year from the effective date of the appointment.
- B.** Requests based on transfer upon promotion, lateral transfers for fully

justified career broadening or agency needs and transfers in lieu of layoff will normally be approved if funds are available. Requests to pay moving expenses for initial appointments, demotions or for OPS employees will be approved only when justified as being in the best interest of the state for reasons such as recruitment difficulties and will require approval by the Executive Director or Assistant Executive Director upon recommendation of the D/O Director.

C. Process

1. The employee must determine what type of move will be used (see 6.23.2) and request prior approval from the appropriate D/O director through the employee's supervisor.
2. Employees shall follow the approval process for the selected type of move.
 - a. If a moving company or commercial mobile home mover (must be registered with MyFloridaMarketPlace) is used, the employee must obtain two fixed-cost quotations in writing. Estimates will not normally be accepted unless a fixed cost quote cannot be obtained. In locations where it is not possible to obtain two quotes, the Purchasing Director, Assistant Purchasing Director or Regional Service Center Purchasing Director may approve the submission of one quote.
 - b. If a trailer or van is to be used, only one written quote is necessary along with the estimated gas charges (unless quote exceeds \$2,500, then two quotes are required).
 - c. If the employee is authorized to use his/her own vehicle, the employee will be reimbursed at the current approved mileage rate.
 - d. If the employee is authorized to use a Commission vehicle, no cost will be involved.
 - e. If the estimated cost is greater than \$25,000, the move must be formally bid through the Tallahassee Purchasing Office prior to requesting approval.
 - f. Employees may select a vendor who submitted a higher quote but the added cost must be paid by the employee.
3. Appropriate division or office staffs shall submit approval requests to the Office of Human Resources
 - a. Request for Authority to Pay Moving Expenses form,
 - b. Division or office director approval in hardcopy or email
 - c. Documents as outlined in 6.23.3 (C) 2.
4. Staff in the HR will approve the form if all requirements outlined in this policy have been met. If further documentation is required, HR will return to the D/O and note the documentation required.
5. HR staff will return approved submissions to the affected division or office director who in turn will notify the employee of the approval to pay moving expenses. The affected division or office staffs are responsible for processing the payments in accordance with 6.23.6.

6.23.4 Use of Leave, Designation of Work Time

- A.** Employees covered under a collective bargaining agreement may be entitled to administrative leave for their move. Supervisors should consult with HR to determine if an employee must be granted administrative leave for any portion of their time spent re-locating their residence.

6.23.5 Eligible and Ineligible Expenses

A. FWC may pay for the following eligible expenses:

1. Packing
2. Movement of household goods up to 25,000 lbs., if pounds are the method used to determine payment
3. Insurance for the normal liability of the common carrier
4. Rental cost if a rental van or trailer is used in lieu of a commercial mover
5. Fuel when a personal or rental vehicle is used. (Receipts are required.)

B. FWC will not pay for the following ineligible expenses:

1. Unpacking charges
2. Charges for late payment
3. Storage
4. Cleaning of residence
5. Utility re-connections/supplies
6. Insurance beyond the normal liability of the carrier. Full value replacement insurance will not be paid by the state.
7. Insurance on the contents of the vehicle when a rental vehicle is used
8. Moving of boats, vehicles, decks, sheds and related items
9. Deposit required by rental companies

6.23.6 Payment

- A.** Sufficient funds must be available prior to the authorization of any moving expense as determined by the D/O Director.
- B.** A purchase order request must be prepared by the D/O staff and forwarded to the Purchasing Section.
- C.** Upon receipt of the final moving cost statement, the employee shall submit receipts and bills to D/O for payment processing.
- D.** Accounting Services shall initiate payment for the approved expenses.
- E.** P-Cards may not be used to pay for moving expenses
- F.** Non-qualified moving expenses will be reported as income on the employee's W-2. Generally, all items authorized for payment by the agency will meet the IRS test for qualified moving expenses and are not taxable. However, the move must be at least fifty miles from the employee's current residence or the entire amount will be taxable income.

History: Est: 6/1/ 2007; Revised 2/4/2008

APPROVED:

Victor J. Heller
Executive Director or Designee

February 4, 2008
Date