



STATE OF WASHINGTON  
DEPARTMENT OF CORRECTIONS

APPLICABILITY  
**DEPARTMENT WIDE**

REVISION DATE  
7/15/13

PAGE NUMBER  
1 of 12

NUMBER  
**DOC 290.300**

## POLICY

TITLE

### MOVING EXPENSES

#### REVIEW/REVISION HISTORY:

Effective: 12/31/96  
Revised: 3/1/98  
Revised: 7/19/04  
Revised: 7/23/08  
Revised: 5/15/09  
Revised: 12/21/09  
Revised: 6/6/11  
Revised: 7/15/13

#### SUMMARY OF REVISION/REVIEW:


Adjusted titles throughout  
Added VI.F.2. on semi-monthly repayments of employee move costs  
IX.A.16. - Added examples for clarification

#### APPROVED:

Signature on file

\_\_\_\_\_  
**BERNARD WARNER**, Secretary  
Department of Corrections

6/17/13  
\_\_\_\_\_  
Date Signed

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 2 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

## REFERENCES:


DOC 100.100 is hereby incorporated into this policy; [RCW 41.06.020](#); [RCW 43.03](#); [WAC 357-01](#); [WAC 357-28-310](#); [WAC 357-28-315](#); [DOC 810.810 Layoff - Washington General Service](#); [DOC 810.815 Layoff - Washington Management Service](#); [DOC Travel Manual](#); [Employee Moving Guide](#); [IRS Publication 521, Moving Expenses](#); [State Administrative and Accounting Manual \(SAAM\) Chapter 60](#)

## POLICY:

- I. The Department may pay the moving costs of qualified or transferred employees subject to the requirements and restrictions of RCW 43.03 and State Administrative and Accounting Manual (SAAM) 60.10 when it is determined necessary to successfully recruit and retain qualified employees.
- II. The Department will follow Internal Revenue Service (IRS) regulations regarding the taxability of moving and traveling expenses and relocation allowances, and report them accordingly.

## DIRECTIVE:

- I. Approval and Authorization
  - A. The Employee Moving Guide published by the Department of Enterprise Services' Master Contracts and Consulting Program is the official state guide, and the Department will adhere to this guide when determining reimbursement.
  - B. The employee must complete the following, with appropriate Assistant Secretary approval, before any offer is made to pay moving expenses:
    1. [A33 Relocation Authorization](#), and
    2. DOC 03-259 Moving Payment Justification.
  - C. Moving and travel related expenditures will be charged to the receiving location's budget. Any exceptions require Comptroller/designee approval on DOC 03-259 Moving Payment Justification.
- II. Employees Transferring Within the Department
  - A. Payment of moving expenses may be authorized for current classified, Washington Management Service (WMS), and exempt personnel, as defined in WAC 357-01, who are being transferred by the Department. An offer of employment does not constitute an agreement to pay moving expenses.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 3 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		


- B. Demotions, layoffs, or voluntary transfers requested by an employee do not qualify as eligible transfers. However, per DOC 810.810 Layoff - Washington General Service and DOC 810.815 Layoff - Washington Management Service, the Department will pay moving expenses for an employee subject to layoff who chooses to move when exercising a permanent assignment option that results in an unreasonable commute of an additional 35 miles or more.

### III. Employees Promoted Within the Department

- A. The Department does not generally pay moving expenses for promoted employees. Exceptions may be granted for classified, WMS, and exempt personnel to:
1. Encourage acceptance of positions that are difficult to fill, or
  2. Fill an essential position in a newly constructed facility in order to commence operations.
- B. Exceptions require approval by the Assistant Secretary for Administrative Services.

### IV. Employees New to the Department

- A. Payment of moving expenses for new employees is generally limited to executive, professional, or administrative personnel who will have supervisory responsibility, or employees who will have both executive and professional status.
- B. Payment of moving expenses may be authorized for new permanent classified and WMS employees, provided:
1. A mutual agreement is reached in advance of employment with employees who are in classified services, as defined in RCW 41.06.020, and have been certified from an eligible register.
  2. No offer or agreement for payment of moving expenses is made to a prospective member of classified service prior to:
    - a. Certification from an eligible register, except through appropriate public announcement by the Department of Personnel, and
    - b. Approval by the Assistant Secretary for Administrative Services.


 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 4 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

C. Exceptions may be granted when there is an inability to fill a lower level position that is essential to carrying out the critical work of the Department. The location requesting the exception will:

1. Submit the employee's completed DOC 03-259 Moving Payment Justification to the appropriate Assistant Secretary for approval, who will forward to the Headquarters Business Services Purchasing Unit.
2. Be accountable for the action and maintain the following documentation:
  - a. Prior recruiting efforts made to fill the position,
  - b. The number of candidates available,
  - c. Salary differences between the state position and comparable positions in industry or other states,
  - d. The distance the applicant needs to move in order to accept state employment,
  - e. The critical nature of the work,
  - f. The financial ability of the location or program to pay the moving expenses, and
  - g. Other related evidence that supports the need to pay moving expenses.

## V. Employee Responsibilities


- A. The employee will:
  1. Read this policy and the Employee Moving Guide, and
  2. Sign A33 Relocation Authorization, including the payroll deduction authorization.
- B. The employee is responsible for payment of moving expenses in excess of the costs allowed per this policy.
- C. Employees are encouraged to consult a tax specialist and/or review IRS regulations concerning moving expense reimbursements and relocation allowances.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 5 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		


- D. If an employee terminates state employment within one year of the date of employment, the state shall be entitled to reimbursement for the moving costs paid and may withhold such sum from any amounts due to the employee.

## VI. Payment of Moving Expenses

- A. The Relocation Contract Specialist of the Department of Enterprise Services' Master Contracts and Consulting Program will advise the Department of the proportionate shares of the cost assigned to the Department and to the employee when the total charges exceed the allowable costs.
- Charges will be prorated as a ratio of the maximum weight allowed to the total weight, and will include all allowable costs essential to the physical move of the goods as a single unit.
- B. If there is a dispute about the proportionate shares assigned to the Department and to the employee, or about a charge(s) on the carrier's invoice, a written notice of the dispute will be filed with the Relocation Contract Specialist for resolution.
- The party asserting the dispute will prepare the written notice within 2 working days and send it to Headquarters Business Services Purchasing Unit.
  - The Headquarters Business Services Purchasing Unit will coordinate with the Relocation Contract Specialist.
  - The Relocation Contract Specialist will notify the carrier of the dispute upon receipt of the notice.
- C. If in agreement on the specific charges, the employee and Comptroller/designee will review and sign the carrier invoice prior to payment. By signing the invoice, both parties agree that the charges are correct.
- D. The Department will pay the entire amount of the uncontested carrier invoice and recover the employee's share of the move cost separately. Payment will not be withheld for:
- Differences between estimated and actual charges,
  - Damage claims, or
  - Disputes about the proportionate costs assigned to the employee.
- E. Headquarters Business Services Purchasing Unit is the liaison with the Relocation Contract Specialist.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 6 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

1. All written communication will be forwarded through the Headquarters Business Services Purchasing Unit.
  2. The Headquarters Business Services Purchasing Unit will maintain a separate, complete file on each move for audit purposes.
- F. Employees will execute a payroll deduction prior to the Relocation Contract Specialist securing moving services. The payroll deduction authorizes the Department to withhold the total amount of the employee's share of the move cost, commencing the first pay date after payment of the carrier invoice.
1. The deduction from the employee's pay will be made after withholding mandatory deductions, but prior to withholding any voluntary deductions. Mandatory deductions are:
    - a. Federal income tax,
    - b. Employee's share of Old Age and Survivors Insurance contributions,
    - c. Medical aid contributions,
    - d. Retirement contributions,
    - e. Court ordered payments served on the Department, and
    - f. Employee's share of medical insurance.
  2. Semi-monthly repayment amounts will be negotiated between the employee and the Purchasing and Accounts Payable Manager. This payroll deduction will remain in force until the total amount of the employee's share of the move cost is recovered, and will not exceed 3 months without approval of the Comptroller.
- G. Qualified employees who do not execute a payroll deduction authorization prior to the move authorization will be responsible for arranging their own move and making full payment directly to the carrier.
1. Under these circumstances, the state will reimburse the employee for either the amount the state would have paid if the move had been arranged through the Relocation Contract Specialist, or the actual cost incurred by the employee, whichever is less.
- H. The Department will pay the premium for the state household goods blanket insurance policy to the insurance company. Household goods include furniture, furnishings, home decorations, domestic possessions, personal effects and property used in a dwelling, and normal equipment and supplies used to maintain the dwelling.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 7 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

## VII. Damage Claim Procedure

- A. The employee is responsible to negotiate any claim for loss or damage directly with the carrier and/or insurance company.
- B. The Relocation Contract Specialist will provide claim forms to the employee for goods moved by common carrier and will assist the employee in resolving any dispute.


## VIII. Allowable Reimbursement Costs

### A. Common Carrier

1. The allowable moving cost is the cost of moving the maximum 16,000 pounds of household goods in a single shipment, including a reasonable allowance for:
  - a. Packing,
  - b. Unpacking,
  - c. Appliance disconnections and hookups,
  - d. Insurance, and
  - e. Up to 90 days storage in transit, if authorized by the appropriate Assistant Secretary. Storage may be paid at point of origin, destination point, or both.


### B. Rental Equipment

1. If the employee estimates that the truck or trailer rental cost for a move will be less than \$8,000, competitive bids are not required.
  - a. The employee will select the rental unit, pay the rental, and submit the receipt directly to Headquarters Business Services Purchasing Unit for reimbursement. It is not necessary for the Department to submit the receipt to the Relocation Contract Specialist.
2. If the employee estimates that truck or trailer rental cost for a move will be \$8,000 or more, s/he will obtain 3 competitive bids and send them, along with the receipt, to Headquarters Business Services Purchasing Unit.
  - a. The employee will be reimbursed at the rate of the lowest bid.
  - b. Prior to reimbursement, the Headquarters Business Services Purchasing Unit will send copies of the bids and receipts to the Relocation Contract Specialist for approval.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 8 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

3. Allowable moving costs may include a mileage allowance for towing a trailer by personal automobile and will be paid at the standard mileage rate.
  4. The allowable cost of moving by truck or trailer rental will not exceed the cost of moving the maximum 16,000 pounds of household goods between the same origin and destination points by common carrier.
- C. State Owned Motor Vehicles
1. Use of state owned motor vehicles to move an employee is prohibited.
- D. Mobile Home Moves
1. Allowable moving expenses may be authorized for a mobile home that can be legally moved, provided the move is not within the same metropolitan area and the mobile home is and will continue to serve as the primary residence. Allowable moving expenses include the cost of:
    - a. Having the mobile home moved by professional mover and set up at the new location, including the cost of moving household goods by common or other carrier, and
    - b. Packing the contents of the home and normal preparation of the mobile home for over the road movement.
  2. The allowable cost of moving a mobile home will not exceed the cost of moving the maximum 16,000 pounds of household goods, including the weight of the home, between the same origin and destination points by common carrier.
  3. The employee should refer to the Reimbursement Costs Not Allowable section of this policy for mobile home movement costs that are not allowed.
  4. Headquarters Business Services Purchasing Unit will coordinate the bids, arrange the move, and approve the carrier's invoice for payment.
  5. The employee will complete the Mobile Home section of A33 Relocation Authorization prior to submitting to the appropriate Assistant Secretary for approval.
- E. Transit Insurance
1. Moves by Common Carrier



 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 9 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		


- a. The maximum amount of state provided insurance to cover the employee's household goods while in transit, storage, or delivery from the old location to the new location is \$100,000 per move.
- b. All adjustments of losses are based upon the replacement value of the items claimed.
- c. Coverage in excess of \$100,000 may be secured at the employee's expense, either independently or through the state's insurance broker. Insurance in excess of the \$100,000 will be charged back to the employee after the move has occurred. The Relocation Contract Specialist will secure the amount of insurance listed in the Value of Household Goods box on A33 Relocation Authorization, unless otherwise noted.

2. Moves by Rental Equipment and Mobile Home Moves

- a. Transit insurance cannot be provided by the Department of Enterprise Services' Master Contracts and Consulting Program for household goods moved by the employee in a rental truck or trailer, or for mobile home moves. The employee may secure any amount of transit insurance, but will only be reimbursed for transit insurance up to the maximum \$100,000 of coverage.


F. Authorized Travel Expenses

1. Travel related expenses will be reimbursed through the State's Travel Expense Management System (TEMS). Taxable reimbursements will be recorded in the payroll system on the next available paycheck or as approved by the Agency Payroll Officer.
2. Payment of per diem and personal transportation expenses authorized for qualified employees may be made as follows:
  - a. Common carrier transportation (i.e., commercial airline) may be purchased using the state travel card for a qualified employee, his/her spouse or state registered domestic partner, and their dependents from the employee's former residence to his/her new official duty station or residence.
  - b. Lodging expenses are allowable once the employee's former residence becomes unsuitable for occupancy. Lodging is reimbursed at actual cost, based on a receipt, and will not exceed the maximum per diem rate for one person stated in the DOC

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 10 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

Travel Manual, Schedules A, B, or C. Lodging anticipated to exceed one week requires Comptroller/designee approval in advance.

- 1) Reimbursements for lodging at the old location in excess of one day are taxable.
- 2) Reimbursements that occur after the first day following arrival at the new location are taxable.
- c. Meals for the employee are reimbursed at per diem rates. All reimbursements for meals are taxable.
3. In connection with a single move, the Department may reimburse a qualified employee for expenses related to driving or transporting up to 2 personal motor vehicles from his/her old residence to the new residence.
  - a. The maximum reimbursement allowed is the privately owned vehicle mileage rate per Schedule A of the DOC Travel Manual, multiplied by the distance the vehicles are moved or driven, regardless of whether the vehicles are driven or shipped to the new location.
    - 1) The distance the vehicles are moved or driven will be calculated using a web-based map tool (e.g., MapQuest), with the old residence as the point of origin and the new residence as the destination. If the employee does not have an official residence, the official duty station will be used.
  - b. The employee is responsible for arranging the transportation of his/her personal motor vehicle.
  - c. Reimbursement in excess of the current IRS allowable rate is taxable.
4. When a qualified employee moves at state expense, the Department may authorize a relocation allowance for a temporary period while the employee is moving and looking for a new home.
  - a. The allowance requires approval by the appropriate Assistant Secretary in advance and may not exceed 60 days without Secretary approval.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 11 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

- b. Reimbursement will be based on actual cost, based on a receipt, and will not exceed the maximum lodging rate for one person as stated in the DOC Travel Manual.
- c. Relocation allowances are taxable.


#### IX. Reimbursement Costs Not Allowable

##### A. Reimbursement is not allowed for moving:

- 1. Animals,
- 2. Articles of sentimental or high intrinsic value, such as:
  - a. Jewelry
  - b. Firearms
  - c. Negotiables
  - d. Collector items
- 3. Excessive hobby material and equipment,
- 4. Farming equipment,
- 5. Automobiles, except as identified in the Authorized Travel Expenses section of this policy,
- 6. Motorcycles,
- 7. Boats,
- 8. Airplanes,
- 9. Camping vehicles,
- 10. Mobile homes which are not the employee's primary residence,
- 11. Explosives and other dangerous goods,
- 12. Property liable to damage the mover's equipment or other property,
- 13. Perishable foodstuffs subject to spoilage,
- 14. Building materials,
- 15. Fuel, or
- 16. Other similar non-household articles (e.g., hot tubs, pianos).

##### B. Reimbursement for the following is also not allowed:

- 1. Wrecker services necessary to place a mobile home in position for over the road movement, time failure, temporary carriage, or the installation of a removable undercarriage.
- 2. Movement or replacement of outside fuel tanks and any costs incurred to bring a mobile home up to safety requirements for over the road movement.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	APPLICABILITY <b>DEPARTMENT WIDE</b>		
	REVISION DATE 7/15/13	PAGE NUMBER 12 of 12	NUMBER <b>DOC 290.300</b>
	TITLE <b>MOVING EXPENSES</b>		

3. Penalties imposed by a carrier, rental agency, or mover as a result of employee negligence.
  4. Maid service or other third party convenience or service of a similar nature.
  5. Labor costs for, but not limited to, dismantling washers, dryers, refrigerators, waterbeds, air conditioning units, hot tubs, pianos, pool tables, wall shelves, swing sets, storage sheds, or similar items.
  6. Third party costs for hiring personnel to drive an employee's rental van or personal automobile towing a rental trailer.
  7. Other items not allowed per the Employee Moving Guide.
- C. Stopping in transit, other than Department pre-approved split pick up or delivery, is not allowed.

#### **DEFINITIONS:**

Words/terms appearing in this policy may be defined in the glossary section of the Policy Manual.

#### **ATTACHMENTS:**

None

#### **DOC FORMS:**

[DOC 03-259 Moving Payment Justification](#)