Employee Household Moves

AUTHORIZATION
Deans or other principal administrative officers may authorize payment for household moves for eligible new or transferring employees. (RCW 43.03.110,120) Refer to BPPM 70.60 for eligibility requirements.

The administrative unit that employs the individual pays for any authorized costs.

The Internal Revenue Service (IRS) requires that WSU report payments for moving expenses on the employee's W-2. EXCEPTION: The IRS does not require WSU to report moving expenses on the employee's W-2 that are paid directly to a third-party on behalf of the employee, e.g., to a state-contract vendor.

The employee may refer to IRS Publication 521 for moving expense information. Refer to BPPM 70.60 and 70.62 for information about taxable relocation expenses.

Sponsor-Funded
For employees funded by sponsored projects, direct questions regarding allowability to Sponsored Programs Services, French Administration 240. Many agreements with federal agencies allow for relocation expenses.

International Moves
Contact Purchasing Services for planning assistance with household moves that cross national boundaries.

Travel Expenses
The University may pay for lodging and mileage when the University moves a new or transferred employee. The employee claims reimbursement for lodging and mileage expenses by submitting a Travel Expense Voucher to Travel Services (BPPM 95.20).

Mileage Reimbursement
The employing administrator may authorize reimbursement for mileage expenses related to driving up to two personal motor vehicles from the old residence to the new residence. The reimbursement cannot exceed the mileage rate shown in BPPM 95.19.

Moving Arrangements
If employee-made arrangements are more expensive than arrangements made through Purchasing Services using state contracts, the employee will be reimbursed at the state contract rate.

Costs Exceeding State Limits
If the employee's moving costs exceed the amount authorized by state limits indicated in this section, the employee pays the difference unless the employing official authorizes payment from a discretionary account. See BPPM 70.33 for information about discretionary accounts.
Employee Household Moves

**Items Not Supportable By State Accounts**

If the employee moves items that are not authorized by state regulations and the associated costs are not payable from state accounts, the employing official may authorize payment from a discretionary account. See *BPPM 70.33* for information about discretionary accounts.

**MOVING HOUSEHOLD GOODS BY COMMON CARRIER**

The employing administrator may authorize allowable moving costs subject to the limitations imposed by state regulations and University policy. Each specific service listed below must be authorized or it will not be allowed. Purchasing Services does not make assumptions.

<table>
<thead>
<tr>
<th>Weight and Dollar Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>The cost of moving 16,000 pounds of household goods is the state maximum allowed weight. The employing administrator may designate a lesser poundage amount or a specific dollar amount. If a specific dollar amount is used, the authorization to the moving employee should specify that the state pay the dollar amount or for 16,000 pounds, whichever is less.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Packing and Unpacking</th>
</tr>
</thead>
<tbody>
<tr>
<td>The employing administrator may authorize a reasonable allowance for packing and unpacking.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Storage</th>
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</thead>
<tbody>
<tr>
<td>The employing department may authorize up to 90 calendar days of storage. Storage may be paid at point of origin, destination point of the move, or both, but may not exceed a total of 90 days.</td>
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<thead>
<tr>
<th>Insurance</th>
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<tbody>
<tr>
<td>Insurance or transit protection cost is authorized for up to a state maximum of $100,000 per interstate and/or international move under state-provided insurance. Insurance or transit protection cost is authorized for up to a state maximum of $75,000 per intrastate move, i.e., within a single state, under state-provided insurance. Coverage in excess of $100,000 may be secured at the employee's expense from the employee's insurance company. <em>(SAAM 60.20.10(a)(4))</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Appliance Hookups</th>
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</thead>
<tbody>
<tr>
<td>Charges by the common carrier for appliance disconnections and hookups may be authorized.</td>
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</tbody>
</table>

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<thead>
<tr>
<th>Splits</th>
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</thead>
<tbody>
<tr>
<td>A split refers to picking up or delivering goods at two locations. The employing department may authorize either a split pickup or a split delivery. A split pickup/delivery must occur within 35 miles of either the origin or destination.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Excluded Items/Services</th>
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</thead>
<tbody>
<tr>
<td>Items or services excluded from the allowable moving costs are listed below. The employing administrator may not authorize payment from state funds for these items or services.</td>
</tr>
</tbody>
</table>
Employee Household Moves

Excluded (cont.)

- Airplanes, animals, ammunitions, automobiles, boats, building materials, canoes, excessive hobby materials, explosives, farming equipment, fuel, items of high intrinsic value, mobile homes, motorcycles, perishable foodstuffs.

- Storage of goods beyond 180 days. The employee is responsible for all costs associated with permanent storage.

- Costs for a secondary shipment. This is a stop beyond a 35-mile radius of origin or destination.

- Penalties imposed by a carrier as a result of the employee's negligence.

- Costs for damaged or lost items when the claim is filed after 90 calendar days from receipt or partial receipt of household goods.

- Third party labor costs for dismantling swing sets, storage sheds, or similar items.

- Maid service or other third-party convenience or services of a similar nature.

- Any reimbursement or payment for shipment of household goods before the employee is hired by the University.

**USING RENTAL EQUIPMENT TO MOVE HOUSEHOLD GOODS**

The employing administrator may authorize a new or transferring employee to move household goods in rental equipment. The expense may not exceed the cost of moving a state maximum of 16,000 pounds of household goods between the same origin and destination by a state-contracted carrier.

The authorizing Departmental Requisition must specify each included service, e.g., rental charges, mileage, and/or insurance. Purchasing Services does not make assumptions. Only specified services are purchased.

**Rental Charges**

If the cost for a truck or trailer is estimated to be less than $8,000, competitive bids are not required. The employee may select the rental unit, pay the rental, and submit the receipt for reimbursement.

If the truck or trailer rental cost is estimated to be greater than $8,000, the employee must obtain three competitive bids provided there are three firms willing to bid. The employee must select the lowest bid unless he or she provides a valid written reason not to
Employee Household Moves

Rental Charges (cont.) use that firm. The employee submits copies of the bids to Purchasing Services when reimbursement is requested. (See Payment Procedures for State Contract Moves or Payment Procedures for Employee-Arranged Moves.)

Mileage Allowance Mileage allowance for towing a rental trailer with a private vehicle may be paid at the standard mileage rate (BPPM 95.19).

Packing Third-party labor costs for packing and unpacking or loading may be authorized.

An employee is not reimbursed for labor associated with his or her household relocation.

Insurance The state does not purchase transit insurance; however, the employee may secure and be reimbursed for transit insurance up to a maximum coverage of $100,000 for interstate and international moves and $75,000 maximum for intrastate moves.

MOBILE HOME MOVES The employing administrator may authorize a mobile home move. The reimbursement is limited to the cost of moving the state maximum of 16,000 pounds of household goods between the same origin and destination points by a common carrier. Estimates of costs may be obtained from a local moving company or the State Traffic Manager.

Allowable Expenses Allowable moving expenses may be paid for a mobile home that is the primary residence of the employee, provided the move is not within the same metropolitan area. Each category of expense must be authorized on the Departmental Requisition. Purchasing Services does not make assumptions. Only specified services are purchased.

Allowable moving costs may include the cost of having the mobile home moved by a professional mover or a combination of costs resulting from moving household goods by common or other carrier and moving the mobile home by professional mover.

Allowable costs may also include packing the contents of the mobile home and normal preparation of the mobile home for over-the-road movement including unblocking, blocking, and leveling.

The state does not purchase transit insurance; however, the employee may secure and be reimbursed for transit insurance up to a maximum coverage of $100,000.
Employee Household Moves

Excluded Items

The costs of the following items are not allowed:

- Wrecker services necessary to place the unit in position for over-the-road movement
- Tire failure
- Temporary carriage or the installation of a removable undercarriage
- Removal or installation of porches, decks, steps, railings and fences
- Movement or replacement of outside fuel tanks
- Any costs incurred to bring the mobile home up to safety requirements for over-the-road movement
- Penalties imposed by the mover as a result of negligence by the employee

PROCESSING A REQUEST FOR MOVING EXPENSES

Employing Department

All Employees

The department prepares a Departmental Requisition including the name, address, telephone number, and title of the new employee. The Departmental Requisition specifies which moving services are authorized.

The department routes the requisition to the dean or equivalent administrative officer for approval. After approval, the department sends the requisition to Purchasing Services.

Faculty

In addition to the above requisition, documentation for faculty relocation expenses includes the following:

- The offering letter to a faculty candidate from the Provost's Office mentions the relocation costs if the costs are a part of the offer (BPPM 60.11).
- The personnel action appointing the candidate includes a statement in the remarks section which authorizes relocation expenses (BPPM 60.25).

Professional Equipment

A separate Departmental Requisition is required to move professional equipment such as laboratory or special equipment or professional books that are not a part of the employee's personal household goods. If the equipment ownership transfers to WSU,
Employee Household Moves

Professional Equipment (cont.) contact Property Inventory, Controller's Office, to add the equipment to WSU's inventory (see also BPPM 20.50).

Relocation Package

Upon receipt of an approved Departmental Requisition, Purchasing Services sends a relocation package to the employee or prospective employee that includes:

- A copy of *Moving Expenses Regulations and Guide*.
- A Relocation Authorization form (State Form A33).
- A transmittal letter instructing the employee to sign and return the Relocation Authorization form.

The employee indicates who is responsible for coordinating the move, i.e., the employee or the state.

<table>
<thead>
<tr>
<th>Request Processing</th>
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<tbody>
<tr>
<td>If the employee elects to have the state coordinate the move, Purchasing Services processes the move using a state contract. Purchasing Services retains a copy of the Relocation Authorization form.</td>
</tr>
<tr>
<td>Purchasing Services sends the original Relocation Authorization form and a copy of the Departmental Requisition to Accounts Payable, Controller's Office.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment Procedures for State Contract Moves</th>
</tr>
</thead>
<tbody>
<tr>
<td>The vendor routes an invoice for moving costs to Purchasing Services. Purchasing Services routes a copy of the WSU Purchase Order and the vendor's invoice to Accounts Payable.</td>
</tr>
<tr>
<td>Accounts Payable reviews the Relocation Authorization. If the authorization was for the same amount or more, the vendor is paid.</td>
</tr>
<tr>
<td>If the authorization is for less than the invoice, the employee is liable for the difference. The employee authorizes a payroll deduction to withhold the <em>total amount</em> of the employee's share of moving costs by signing the Relocation Authorization form. (NOTE: State policy does not permit monthly payroll deductions for these expenses.)</td>
</tr>
<tr>
<td>Accounts Payable pays the entire bill and notifies the employee's department of the amount to be paid by the employee within 30 days.</td>
</tr>
<tr>
<td>If the employee fails to reimburse the University within 30 days, the employee's signature on the Relocation Authorization form provides the University with the authority to withhold the <em>total amount due</em> from the employee through payroll deduction.</td>
</tr>
</tbody>
</table>
Employee Household Moves

Payment Procedures for Employee-Arranged Moves

After the employee directly pays the selected carrier or rental vehicle company, he or she requests reimbursement from the University.

The employing department completes a State of Washington Invoice Voucher (BPPM 30.45). The Invoice Voucher itemizes all expenses and includes the signature of the responsible expenditure authority and the claimant.

The department submits to Purchasing Services documentation relating to the move with the completed and approved Invoice Voucher. If the costs exceed $8,000 either for rental equipment or common carrier, three bids must be submitted with the documentation.

Common Carrier

If the employee hired a carrier directly, the documents submitted with proof of payment include the bill of lading, inventory sheets, accessorail charges, and certified weight scale tickets.

Rental Equipment

If the employee rented equipment for the move, the employee submits documentation which may include (but is not necessarily limited to) fuel receipts, purchased packing material, rented equipment receipts, invoicing for labor costs to pack and load or unpack and unload, and proof of payment.

Approval by Traffic Manager

If the relocation costs exceed $8,000, Purchasing Services submits the Relocation Authorization, the Invoice Voucher, and any related information to the Traffic Manager, State Division of Purchasing.

After the State Traffic Manager approves the costs, Purchasing Services routes a copy of the WSU Purchase Order, the vendor's invoice and the employee's Invoice Voucher to Accounts Payable.

Payment

If the amount is equal to or less than the amount authorized, Accounts Payable reimburses the employee.

If the amount is greater than the amount authorized, Accounts Payable reimburses the employee for the amount that was authorized and approved by the State Traffic Manager.

CLAIMS PROCEDURES

Any claim for loss or damage must be negotiated directly between employee, mover, and/or the insurance provider. The University assists the employee and the carrier in resolving disputes.

To report the damage or loss of goods moved by common carrier with a state-contracted mover, the employee contacts the carrier company. The carrier company provides a claim form to the employee. The employee completes the claim form, returning the original to the carrier, and sending a copy to the Office of State Procurement.
Employee Household Moves

REPAYING MOVING COSTS

If a new employee terminates or causes termination of their employment with WSU within one year of the date of employment, the University is entitled to reimbursement for moving costs paid by the University. The University may withhold the amount of the moving costs paid by the University from any amounts due the employee. (*RCW 43.03.120, SAAM 60.10.30(c)*)

To withhold moving expenses from the final paycheck, the department enters an explanation and the deduction amount on the separation Personnel Action Form. The department also routes a memorandum to the Director of Payroll Services, providing an explanation and requesting the deduction. Route this memorandum at least three weeks prior to the final pay date.