

## DESERT RESEARCH INSTITUTE RELOCATION ASSISTANCE POLICY

The Desert Research Institute (DRI) Relocation Assistance policy provides reimbursement for specified house hunting, travel, moving, and other related expenses incurred for an approved relocation. Benefits and limitations are outlined below. This policy is subject to change based on IRS guidelines and regulations.

### ELIGIBLE EMPLOYEES

- Newly hired or transferring employees moving to the Reno or Las Vegas, Nevada area in a continuing regular position that is at least fifty (50) miles from their current location, may be eligible for reimbursement of specified moving expenses as outlined in this policy.
- Newly hired or transferring employees moving to the Reno or Las Vegas, Nevada area into a postdoctoral research position that is at least fifty (50) miles from their current location, may be eligible for reimbursement of a portion of relocation expenses.
- Current employees moving to an off-campus location at DRI's request will be eligible for relocation reimbursement.

### AVAILABLE REIMBURSEMENT AMOUNT

DRI will reimburse employees moving into a continuing regular position up to 1/12 of the employee's annualized salary for qualified relocation expenses claimed for qualified house hunting, travel, and expenses for moving household goods. Example: \$65,000 (annualized salary) x 1/12 = \$5,417. This would be available for reimbursement of all qualified moving expenses.

Postdoctoral researchers will be reimbursed a minimum of \$1,000 of qualified moving expenses. Additional reimbursement of qualified moving expenses is at the sole discretion of the Executive Division Director. All postdoctoral researcher relocation assistance is provided through the division and not through the regular employee Relocation Assistance benefit. As such, the flat dollar amount, is included in the offer letter.

A household may be moved in more than one phase. The total amount reimbursed for all phases must not exceed the available reimbursement amount, and all phases must be complete within one (1) year from the employee's first day of employment.

### TAXABILITY

All reimbursed expenses are included as additional income and taxable.

For tax purposes, eligible expenses will be reimbursed up to the available reimbursement amount. Expenses cannot be direct billed.

### QUALIFIED MOVING EXPENSES

Qualified moving expenses are relocation related expenses incurred within one (1) year from the date the employee first reports to work at the new location. Reimbursement of all qualified relocation expenses will not exceed the approved amount. Additional guidelines and limitations include:

#### **A. House Hunting**

- Round trip economy class (or equivalent) airfare for the employee, spouse or domestic partner, and dependent family member(s); or
- Mileage reimbursement to drive a private vehicle, paid at the current State of Nevada mileage rate, not to exceed the cost of an economy class airfare.
- Three nights lodging up to the GSA per diem rate of the city of relocation (i.e., Reno, Las Vegas, NV).
- Meal and incidental expenses up to the per diem rate, per person, for the city of relocation.

#### **B. Moving Expenses for Household Goods**

Expenses may be claimed for moving household goods in accordance with the following guidelines:

- Insurance for the household goods for Replacement Value at the vendor's current rate. Additional insurance may be purchased at the expense of the employee.
- One-way shipping or personal vehicle mileage to transport vehicle(s) from old to new place of residence. Actual miles traveled are reimbursable at the current State of Nevada mileage rate per mile.
- The cost of packing, crating, and transporting your household goods and personal effects and those of the members of your household from your former home to your new home. For purposes of moving expenses, the term "personal effects" includes, but is not limited to, movable personal property that the taxpayer owns and frequently uses. If the employee uses their own car to move your belongings, see Travel by Vehicle (Section 4c).

#### **C. Travel for Relocation Costs**

Allowable costs for travel of the employee and dependent family (as defined by the U.S. Internal Revenue Service Regulation) are as follows:

- Travel by Air: expenses may be claimed for a one-way, economy class (or equivalent) airplane ticket for employee, spouse or domestic partner, and dependent family members.
- Travel by Vehicle: expenses for driving a personal vehicle may be claimed for driving private automobile(s) at the current State of Nevada mileage rate per mile from the city of departure to the new residence.
  - If a personal vehicle is used to take employee, members of employee's household, or employee's personal effects to the new home, eligible expenses are either: 1) the actual expenses, such as the amount paid for gas and oil for the personal vehicle if an accurate record of each is documented, or 2) the standard mileage rate. Whether employee uses actual expenses or the State of Nevada mileage rate per mile, parking fees and tolls paid during the move are also eligible expenses.
  - General vehicle repairs, maintenance, insurance, and depreciation of vehicle are not eligible expenses.
  - Travel is not to exceed six (6) transit days.
  - Minimum mileage is three hundred (300) miles per day for each full travel day.
- Lodging enroute may be claimed, plus one (1) night's lodging at the city of departure and up to three (3) nights at the destination (i.e., Reno, Las Vegas area) up to the GSA per diem rate of the destination city. Receipts must be provided for lodging for all family members accompanying the employee.
  - The day of destination is the day you secure lodging at the new place of residence (up to three [3] nights lodging upon arrival), even if the lodging is on a temporary basis. Employee can include any lodging expenses incurred in the area of the employee's former home within one

- (1) day after employee could no longer live in their former home because furniture had been moved.
- Members of employee's household do not have to travel together or at the same time. However, only expenses for one (1) trip per person can be claimed.
- Actual meals and incidental expenses must align with dates of travel and lodging claimed for lodging and mileage or airline flight or meal and incidental expenses per person up to the GSA per diem rate of the city of relocation (i.e., Reno, Las Vegas).

### **STORAGE EXPENSES**

Employee can include the cost of storing and insuring household goods and personal effects within any period of thirty (30) consecutive days after the day items are moved from employee's former home and before items are delivered to the employee's new home.

### **REASONABLE EXPENSES**

Employee can include only those expenses that are reasonable for the circumstances of their move. For example, the cost of traveling from employee's former home to the new home should be by the shortest, most direct route available by conventional transportation. If, during the trip to employee's new home, there is stop over, or a side trip(s) for sightseeing, the additional expenses for the stopover or side trip(s) are not eligible moving expenses.

### **ADMINISTRATION**

Relocation assistance is administered by the Human Resources Office. Receipts should be submitted within sixty (60) days of the move. Payments are processed as expense reimbursements by the Financial Services Office (FSO) in conjunction with the Business Center North (BCN) Payroll office. Taxation of the moving expense reimbursements by the BCN Payroll office will typically occur on the paycheck following the reimbursement payment.

### **EXCEPTIONS**

Exceptions to this policy for international moves or other extraordinary circumstances require the approval of the DRI Controller in advance of the move. Contact Human Resources in advance to discuss any exception requests.

### **REPAYMENT AGREEMENT**

Any new or transferred employee who has received reimbursement under this policy and resigns for reasons within the employee's control, or who is terminated for cause within twelve (12) months from beginning work at the relocated area will be required to return all reimbursement received hereunder. Additionally, when an employee (new or transferred) received reimbursement under this policy to work at a specified DRI location relocates out of the specified work area within twelve (12) months, without prior approval from their supervisor, the employee will be required to return all reimbursement received hereunder.

*Note: As the payment or reimbursement of these expenses may create a tax liability, the advice and assistance of a tax attorney or other tax professional should be obtained by the employee.*

Section 3.02.07 Relocation Assistance Policy in Administrative Manual  
Approved March 2023