

MOVING EXPENSES

New recruits and new lateral officers

The Seattle Police Department (SPD) will reimburse moving expenses for new recruits up to \$5,000 per hire and moving expenses for new lateral officers up to \$7,500 per hire until available funds run out. An individual's new job with the City must be at least 50 miles farther from their place of residence than their former job to qualify for moving expenses. Moving expenses include transportation, lodging and the cost of relocating family and household goods from point of departure to arrival in Seattle, as well as transportation and lodging for a maximum of five days while in the process of securing housing prior to such relocation.

If the individual leaves the employing unit which paid the moving expenses within 12 months of initial appointment, they shall reimburse the employing unit for such expenses. In the event the employee transfers City departments within 12 months, the department that makes the subsequent job offer may instead make the reimbursement payment to the City department that paid the moving expenses.

Authorized by: City of Seattle Ordinance #126615 and Personnel Rule 4.2

Reimbursement: \$5,000 for new recruit hire and \$7,500 for new lateral hire

Effective Dates: August 4, 2022, to December 31, 2024 or until available funds run out.

Is this taxable: Moving reimbursements are considered taxable income by the IRS

Process to get reimbursed for moving expenses:

- 1) Fill out and sign "AGREEMENT FOR REIMBURSEMENT OF MOVING EXPENSES (2022)" form.
- 2) Provide a claim for expenses form and supporting documentation of expenses (receipts, canceled checks) incurred for the purpose of relocating to the Seattle area.
- 3) Reimbursement of claims for relocation expenses shall be paid within ten (10) working days of receipt and mailed or hand delivered, as requested to the candidate.

REIMBURSEMENT/PAYMENT OF MOVING EXPENSES FOR NEW HIRES (2023)

Under the authority of SMC 4.14.140, appointing authorities (department heads) may authorize payment or reimbursement of moving expenses if necessary to obtain the services of a particular individual who must relocate to accept a job with the City.

The following positions are eligible when reimbursement is authorized by the head of the employing unit and the Director of the Seattle Department of Human Resources (SDHR), and when conditions specified by the administrative guidelines issued by the SDHR Director are met.

- a. Positions with salary range 400 and above, or a salary equivalent to or higher than the top step of range 400 when no range is given, or
- b. Positions under salary range 400, or the equivalent thereto, for which the employing unit was unable to recruit persons in the immediate employment area who possess the unique skills, expertise, and/or educational qualifications therefor, or
- c. Positions assigned to the Accountability Pay for Executives Program, the Manager Compensation Program, or the Strategic Advisor Compensation Program, that do not otherwise meet any of the eligibility criteria in this Section 4.14.140.

Additionally, department, office and agency heads appointed by the Mayor, the Executive Director of the Legislative Department (or comparable position), and Electric Utility Executives are eligible for reimbursement of moving expenses; however, the approval process for those positions is not covered by this form.

The maximum allowance for moving expenses allowed by the City in 2023 is \$27,429. Lower reimbursement amounts are at the discretion of the appointing authority. Moving expenses may be reimbursed, or they may be paid to the moving company directly.

Moving expenses include transportation, lodging and the cost of relocating family and household goods from point of departure to arrival in Seattle, as well as transportation and lodging for a maximum of five days while in the process of securing housing prior to such relocation.

Prior to the authorization of moving expense payment, the appointing authority must:

- Identify those special skills or other qualifications that make local recruiting difficult; and
- Ensure that an adequate effort was made to recruit a diverse pool of applicants internally and locally.

The appointing authority should authorize payment of the lowest of three bids from moving companies. An individual may choose a more expensive mover and pay the difference. Generally, moving expenses should not be authorized except when a position has actually been advertised outside of the metropolitan Seattle area. Moving expenses for appointees under salary range 400, shouldn't be authorized unless no local applicant is substantially as qualified for a position as is the non-local candidate. The appointing authority may request that the appointee provide estimates of all authorized expenses prior to payment and may disapprove any payment or portion thereof based on its reasonableness and necessity.

The Appointing Authority should sign for the department and forward the completed form to Annie Nguyen for SDHR approval. Questions about moving expenses may be directed to annie.nguyen@seattle.gov

**REPORT OF MOVING EXPENSE PAYMENT
DURING 2023**

Please complete below in order to provide an annual summary of moving expense authorizations to City Council:

Department: _____

Division/Unit: _____

**Moving expenses in the amount of \$ _____ have been
authorized for the relocation of:**

Name: _____

Position Title (**payroll title**): _____

Position Number/Job Number: _____

to move from (City/State) _____

to the Seattle Metropolitan area.

Briefly explain why moving expenses were authorized (e.g., recruited nationally because department has been unable to fill this position locally with candidates who possess the unique skills, expertise and/or educational qualifications).

For position under/equivalent to salary range 400, also provide:

1. The job number and the advertisement period (6 weeks minimum).
2. List of finalists shows there were few local candidates.

This form
completed by: _____

Date: _____
Phone: _____

AGREEMENT FOR REIMBURSEMENT OF MOVING EXPENSES (2023)

(Candidate Name and Position Title)

THIS AGREEMENT confirms the 2023 authorized rates for moving expenses for

(CANDIDATE NAME), _____ (TITLE). Such
moving expenses shall be consistent with City Ordinance and the job offer extended by

(APPOINTING AUTHORITY NAME) and accepted by

(CANDIDATE NAME).

1. The appointing authority or his/her designee shall authorize reimbursement upon presentation of a claim for expenses form and supporting documentation of expenses (receipts, canceled checks) incurred for the purpose of relocating in the Seattle area. Total reimbursement amount shall not exceed \$_____.
2. Reimbursement may be approved for relocation expenses incurred from the date of the job offer up until 12 months after _____ (MONTH, DAY, YEAR) the date of the appointment.
3. Reimbursement of claims for relocation expenses shall be paid within ten working days of receipt and mailed or hand-delivered, as requested to _____ (CANDIDATE NAME).
4. **The appointing authority and the employee for whom moving expenses have been authorized must stipulate in writing that, if the individual leaves the employing unit which paid the moving expenses within 12 months of initial appointment, he or she shall reimburse this employing unit for such expenses. In the event the employee transfers City departments within 12 months, the department that makes the subsequent job offer may instead make the reimbursement payment to the City department that paid the moving expenses.**

Moving reimbursements and payments for moving services made to third parties are considered taxable income by the IRS pursuant to the Tax Cuts and Jobs Act. Concurrence with this agreement is indicated by signatures below.

(Signature)

(Print Name of Appointing Authority)

(Date)

(Department)

Kimberly Loving – SHR Director

(Date)

(Signature)

(Print Candidate Name)

(Date)

(Department)