**SOUTHEAST HEALTH GROUP**

**RELOCATION REIMBURSEMENT REQUEST**

Name (printed): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date of Hire: \_\_\_\_/\_\_\_\_/\_\_\_\_\_\_\_\_

**Program Criteria (see back for Program Guidelines)**

1. Up to $1500 reimbursement of IRS-allowable expenses; prorated for non-FT/40 status.
2. Relocation of 50+ miles from former home to new home required.
3. Request/Receipts to be submitted to HR within 30 days of Date of Hire (first paid day on the job).
4. Group expenses (ie meals) are to be entered on one line, with total dollar amount provided.
5. Attach a copy of the receipt for each reported expense.
6. No gas receipts; request mileage by attaching distance verification (ie MapQuest). Exception—gas receipts for Rental Truck are accepted; mileage is not.
7. A voluntary resignation prior to 12 months service may involve a full or partial loss of this benefit, resulting in a reimbursement via payroll deduction and/or invoice.

**DATE DESCRIPTION OF EXPENSE AMOUNT**

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**Total reimbursement: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_$1500 (max)**

***I certify the above information is accurate and adheres to Program Criteria and Guidelines~***

**Employee Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_**

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**APPROVAL**

**Human Resources: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_**

**7/2020**

**SHG Relocation Reimbursement Guidelines**

The SHG Relocation Reimbursement Program adheres as closely as possible to the IRS moving expense guidelines. In some instances, the SHG benefit is greater than that allowed by the IRS. As each relocation scenario varies greatly, please do not hesitate to direct questions to Human Resources at 719.383.5428.

**PROGRAM DETAILS**

1. Employee is responsible for paying all relocation expenses up front; advance payment unavailable.
2. *Relocation Reimbursement Request* form must be completed as directed and submitted within 30 days of the Date of Hire (first paid day on the job).
3. Maximum reimbursement: FT/40 status - $1500; FT/30 status - $1125; PRN - $375 to $750 (based on work hours per week).
4. Required: copy of receipts for reported expenses and/or mileage distance verification (ie MapQuest).
5. Expenses must be incurred in the shortest, most direct route available.
6. Voluntary Resignation before 12 months service may require full/partial reimbursement to the agency via payroll deduct and/or invoice (see “Time Test” below for additional details):
7. Less than 39 full weeks of service: Full amount owed
8. 39 full weeks—but less than 12 full months—of service: Prorated amount owed

**REIMBURSEMENT CRITERIA**

SHG reimburses those expenses considered **deductible** by the IRS, as well as specified **nondeductible** expenses. Also, the following IRS related items must be met:

* **DISTANCE TEST** The new job must be a minimum of 50 miles farther from the employee’s former home than the old job. For example, if the old job was 3 miles from the employee’s former home, the new job must be a minimum of 53 miles from his/her former home to qualify as a reimbursable expense.
* **TIME TEST** Employee must work full-time in the general vicinity of the new job location for at least 39 weeks of the first 12 months after relocating. If the employee leaves before working 39 weeks and does not repay the moving expense reimbursement, the entire payment is considered a nonqualified reimbursement. This is waived if the employee cannot meet the requirement due to death, disability, involuntary termination (other than willful misconduct), or transfer for the employee’s benefit.

If either test is not met, all moving expenses are considered nondeductible and any reimbursement received is considered taxable income to the employee. The employee is responsible for reporting the income to the IRS in the absence of a 1099 form requirement.

**QUALIFIED DEDUCTIBLE EXPENSES**  
**Transportation of household goods and personal effects**

* Moving company fee;
* Moving truck rental, gas, parking fees, and tolls;
* Packing supplies (ie boxes, tape, rope); and
* Storage of household goods and personal efforts for a period of up to 30 days.

**Travel to new household**

* Coach airfare for household members residing at both former and new home;
* Lodging while in transit, including one night at the former location and one night at the new location;
* Mileage for up to two cars at the current IRS rate; and
* Parking fees and tolls.

**QUALIFIED NONDEDUCTIBLE EXPENSES**

**Travel to new household** Reasonable meals for household members, as well as individuals assisting in the move (ie driving Rental Truck, unloading items). As the IRS considers these funds to be taxable income, it is the employee’s responsibility to handle the reporting and tax liability.

**7/2020**