

**Idaho Department of  
Juvenile Corrections  
Administrative  
Policy/Procedure**

NUMBER

221

REVISED

9/30/19

REVIEWED

9/30/19

EFFECTIVE

02/01/00

PAGES

3

SUBJECT: MOVING EXPENSE

CATEGORY: FISCAL

---

**Policy**

The allowance of moving expense reimbursement is intended to help defray the moving costs for new employees and for current employees when work duties require a work location change.

It is therefore the policy of the Idaho Department of Juvenile Corrections (IDJC) that staff will be reimbursed for the negotiated portion of moving expenses, as approved by the IDJC Director, in accordance with this policy and the State Moving Policy and Procedures. In no case will expenses be paid in excess of \$5,000 total.

***Note: This policy is intended to be used as an addendum to the State Moving Policy and Procedures as established by the State Board of Examiners and available on the State Controller's website at: <http://www.sco.idaho.gov/>***

**Operating Procedures**

I. Authorization and requirements

- A. The amount of reimbursement will be established as part of the employment negotiation process; however, hiring managers of the IDJC will not offer or agree to pay moving expenses without first consulting with their Division Administrator and the Director.
- B. All moves require prior written approval of the Director, or designee, and the completed Relocation Agreement (DJC-050) form to qualify for moving expense reimbursements.
- C. All moves must meet the Internal Revenue Service (IRS) Distance Test (State Moving Policy, Appendix B) to qualify for moving reimbursements.
- D. Current state employee
  - 1. The employee must have been employed by the IDJC for a minimum of six months.
  - 2. Total reimbursable expenses are limited to the following schedule:
    - Pay Grades F, G: Up to \$500
    - Pay Grades H, I, J: Up to \$750\*\*
    - Pay Grades K, L: Up to \$1,000
    - Pay Grades M & higher Up to policy maximum (\$5,000)

\*\* Exception: Staff whose primary responsibility is the direct care of juveniles will be eligible for up to \$1,000 reimbursement.

3. All reimbursements require supporting documentation (paid moving receipts) and will be reimbursed for actual allowable expenses up to the maximum stated in the above schedule. The employee submits required documentation to Fiscal Services within 30 calendar days of the completion of the move.
4. When a transfer and relocation of a current employee is at the request of the employee, the employee may submit a written request for consideration of relocation assistance to the appropriate Division Administrator.
  - a. Such requests must be made prior to or during negotiations for transfer.
  - b. If the Division Administrator recommends approval of the request, it will be submitted to the Director for approval.
  - c. No approvals for reimbursement will be granted if the request is submitted after a transfer request has been granted.

E. Newly hired state employee

1. When recruiting new hires, the IDJC will maintain the same reimbursement schedule as used for current employees. Relocation reimbursement will be negotiated on a case-by-case basis.
2. If relocation reimbursement is approved:
  - a. A letter is sent to the new employee noting the approval, along with a copy of this policy, the State Moving Policy and Procedures, and the DJC-050 form signed by the Director, or designee, stating the terms and conditions associated with receipt of any moving expense reimbursement.
  - b. The DJC-050 form must be signed and returned to Fiscal Services prior to incurring reimbursable moving expenses.
3. All reimbursements require supporting documentation (paid moving receipts) and will be reimbursed for actual allowable expenses up to the maximum stated in the above schedule. The employee submits required documentation to Fiscal Services within 30 calendar days of the completion of the move or 10 days of employment, whichever comes later.
4. If a newly hired employee voluntarily resigns within one year of their beginning date of employment, the employee is required to pay back to the IDJC 100% of the reimbursement amount they received.

F. Household moves

1. If more than one member of a household is employed by the state of Idaho, moving reimbursement is allowed for one employee only.
2. If both members of a household are employed by the same agency, the moving reimbursement will be based on the employee with the greater pay grade.

G. Employees, both current and prospective, need to be aware that the Federal Tax Cuts and Jobs Act of 2017 classifies all moving expenses as taxable income.

Employees are encouraged to consult with a personal tax professional for advice on tax implications of moving reimbursements.

II. Use of state equipment prohibited

Use of state equipment to move an employee or to pull a privately-owned trailer or mobile home is expressly prohibited.

III. Lodging, meals, and personal vehicle reimbursement

A. For relocation of current and new employees, the IDJC will allow reimbursement for one house-hunting trip as well as one-way mileage from the old to the new location for up to two personal vehicles. The eligible expenses will be a part of the reimbursement schedule listed in section I.D.2.

B. Refer to the state of Idaho Board of Examiners Moving Policy and Procedures for specifics regarding reimbursement rates.

IV. Services not reimbursed

Non-household items, including expenses for moving animals, campers, camp trailers, boats, sheds, and other non-household items will not be reimbursed by the IDJC. In addition, the IDJC will not reimburse expenses for more than two privately-owned vehicles.

V. Exceptions

Any exceptions to the IDJC policy must be requested from and approved in writing by the Director. In no instance will an exception be approved which is in excess of the state of Idaho Moving Policy and Procedures.

*References:*                    [Glossary of Terms and Acronyms](#)  
                                      *State of Idaho Moving Policy and Procedures, State Board of Examiners*  
                                      [Section 132, Internal Revenue Code](#)  
                                      *Omnibus Budget Reconciliation Act of 1993*

*Desk Manual(s):*            *None*

*Related Policies:*           [Travel](#) (200)  
                                      [Employee Recruitment and Selection Process](#) (339)

*Related Forms:*            [IDJC Relocation Agreement](#) (DJC-050)