
Alameda-Contra Costa Transit District

Administrative Regulation No. 226A: Relocation Expense Reimbursement Procedures

Issuing Officer: General Manager
Date of Adoption: 8/19/16
Most Recent Amendment: 2/12/26
See Also: 226

Subject Category: Section 200, Human Resources
Subsection: Benefits
Control Department(s): Finance, Human Resources

I. PURPOSE

The purpose of this administrative regulation is to provide guidance to departments and individuals for processing and reporting relocation reimbursements.

II. PERSONS AFFECTED

This policy is applicable to those positions identified herein that are hired as full-time, regular District employees and only when expenses are included as a formal and specific component of the original offer of employment made to a qualified applicant by the District. Persons residing within the nine-county Bay Area Region shall not be eligible for reimbursement of relocation expenses.

III. DEFINITIONS

Please refer to Board Policy 226 for defined terms.

IV. REGULATION

A. Authorization and Approvals

This Administrative Regulation shall be administered in accordance with Board Policy 226 (Relocation Policy) which sets forth the applicability of the policy as well as certain limitations and financial caps. A copy of Board Policy 226 shall be provided with the original offer of employment.

The General Manager shall have the authority to approve reimbursements of up to \$20,000 for new hires in the following groups of management employees:

- Executives (Chiefs and Executive Directors)
- Department Directors

For relocation reimbursements in excess of \$20,000 or for reimbursements for positions not listed herein, Board Approval shall be required.

B. Reimbursable Expenses

Eligible relocation costs include the following categories:

1. Travel

- Coach-class airfare or IRS relocation mileage rate for the employee and their immediate family
- Parking and tolls with receipts
- Taxi or rideshare fares when public transportation is not available (receipts required for charges over \$10)
- Economy car rental with pre-approval (insurance, upgrades, and damage fees are not reimbursable)

2. Lodging

- Temporary accommodations for up to 30 calendar days at or below GSA per diem rates.
- Must be directly related to the relocation period and within the same period.
- No reimbursement for in-room entertainment, internet, valet, or laundry services.

3. Moving Expenses

- Professional moving company charges (line-haul, packing/unpacking, insurance up to \$250).
- Employee seeking reimbursement must provide at least three separate quotes.
- Rental trucks, fuel, moving supplies, and insurance for self-move are reimbursable.
- Charges for moving the following items are **not reimbursable**: More than one personal vehicle, boats, alcohol, frozen foods, lumber, or hazardous materials.

4. Storage

- Storage costs (pickup, delivery, warehousing, and insurance) for up to 90 days with pre-approval.
- Must be directly related to household relocation.

Employees must submit the "Reimbursement Request" form attached with receipt and documentation within 60 days from the date the expense was incurred, in order to be reimbursed. Reimbursable expenses must be incurred on or after the date of the formal offer and no later than six (6) months after the employee's start date. Expenses submitted without proper documentation or outside of this timeframe will not be eligible for reimbursement.

Relocation costs not included above will only be reimbursed upon approval of the General Manager.

C. Tax Deductibility

The District does not provide tax advice and recommends that anyone receiving relocation reimbursements from the District seek advice from a tax professional.

Questions concerning this Administrative Regulation should be referred to the General Counsel and the Control Department listed at the top of this document.

D. W-2 Reporting

All moving expense reimbursements—whether paid directly to a moving company or reimbursed to the employee—will be included in the employee's gross wages and reported on their W-2.

E. Reimbursement Procedures

In general, relocation and moving expenses will be paid on a reimbursement basis, except for invoices from third-party commercial movers that may be paid directly to the moving company by the District. Reimbursements are limited to actual costs incurred up to the maximum allowance specified in the offer letter.

Original documents must be submitted as support for expenses. Photocopies of invoices are not acceptable unless the original document was lost and a signed memorandum is attached to the payment request giving full explanation of the circumstances.

All Relocation and Moving Expense documentation, along with the Relocation Expense Reimbursement Request Form, shall be submitted to Accounts Payable. Reimbursement will be paid through payroll checks.

V. RESPONSIBILITIES

Not applicable.

VI. ATTACHMENTS

Exhibit A: Relocation Expense Reimbursement Request Form

Approved by:



Salvador Llamas, General Manager/Chief Executive Officer
Alameda-Contra Costa Transit District

Relocation Expense Reimbursement Request**Employee Information**

Today's Date (mm/dd/yyyy):	
Employee Name:	
Title:	
Department/Division:	

Relocation Information

Previous Residence Address:	
New Residence Address:	

Expenditures

	Amount (\$)
Transportation During Move	\$
Lodging During Move	\$
Moving Household Goods:	\$
Moving personal vehicles:	\$
Moving pets:	\$
Other (Specify):	
	\$
	\$
	\$
	Amount (\$)
	\$
	\$
	\$
Temporary Housing	\$
Other (Specify):	\$
	\$
TOTAL	\$0.00
Total - Cannot Exceed Approved Amount (\$)	\$0.00

Employee Certification and Agreement

The information contained in this application is complete and accurate. I understand part or all of the the reimbursement may be taxable and will be reported on W-2. I also understand that should I separate from employment with AC Transit (unless terminated by the District) in less than 12 months, I am required to refund the full relocation reimbursement to AC Transit.

<u>Employee Signature</u>	<u>Printed Name</u>	<u>Date (mm/dd/yyyy)</u>
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Approvals

<u>HR Signature</u>	<u>Printed Name</u>	<u>Date (mm/dd/yyyy)</u>
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<u>Chief Financial Officer Signature</u>	<u>Printed Name</u>	<u>Date (mm/dd/yyyy)</u>
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<u>General Manager Signature</u>	<u>Printed Name</u>	<u>Date (mm/dd/yyyy)</u>
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