**Relocation Reimbursement Application and Agreement Guidelines**

**Reimbursement Description and Qualification**

This relocation application and agreement establishes your entitlement to receive relocation funds for eligible moving expenses incurred in relocating to Portland, Oregon to accept a position as **Communication and Outreach Coordinator with the Auditor’s Office**. Relocation funds cover the expenses identified below incurred to move you, your family and household items. To qualify for relocation funds for moving expenses, you must live more than 100 miles from Portland's city limits and permanently relocate to the Portland vicinity. The funds shall be provided to and managed by the City’s approved relocation vendor. The attached agreement must be completed for relocation assistance eligibility.

**Reimbursement Guidelines**

IRS publication 521 is a guide for preparing your future tax filings. The city provides no tax advice. Publication 521 is available on-line at www.irs.gov. Relocation expenses are a “non-accountable” plan per the IRS, and therefore reported as wages on your W-2 Form (Supplemental wage rule, IRS Publication 15, Circular E, page 12). You are advised to keep a copy of your receipts and this completed application for claiming a moving expense deduction on your Federal and Oregon State tax returns.

The following expenses ***ARE COVERED***:

1. Relocation expenses, including meals, lodging, personal vehicle mileage (current IRS rate) or one-way coach airfare for household members, in the amount not to exceed $1,000.
2. Packing, shipping costs, mover fees for shipment of household goods and personal effects to the Portland area and up to thirty (30) days temporary storage. The following items are not allowed as household goods: cars, vans, trucks, recreation vehicles, cordwood, building materials, or property that is owned by a person other than you, your spouse or domestic partner, and your dependents.

Any relocation expense reimbursement approved by the City of Portland shall not exceed the maximum of $10,000.

The following expenses are***NOT COVERED****:*

1. Temporary living expenses following your relocation to the Portland area.
2. Real estate expenses or deposits associated with either your former or new residence.
3. Disconnecting utilities from old residence and re-connecting utilities for new residence, or deposits for new utility services.
4. Any other expenses not specifically identified as covered.

Recipients of relocation expenses must repay the City a pro-rata amount of those expenses if employment with the City of Portland is terminated, for any reason, within two (2) years of date of hire. (Refer to repayment formula in the Application Form.)

**Instructions**

Submit the application and signed agreement on the next page to Joshua McNeal. You will be issued a Travel Authorization form to authorize you to incur eligible moving expenses. This form will also be used to claim reimbursement of expenses that you incur, along with the required original receipts. The Management Services division will assist you in completing reimbursement claims.

Submit all original receipts associated with employee’s relocation within 90 calendar days of appointment, (unless extended by City Auditor or designee). The city will only reimburse relocation expenses that are supported by **ORIGINAL** receipts.

Upon receiving the employee’s Relocation Reimbursement Memo (see sample memo attached) approved by the City Auditor (or designee), a copy of the approved memo shall be placed in the employee’s Bureau and Official BHR Personnel File, along with a copy of the approved vendors overview of expense allocation, to memorialize the application and authorization process.

**RELOCATION REIMBURSEMENT APPLICATION AND AGREEMENT**

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| **EMPLOYEE INFORMATION**  Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Hire Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Anticipated date of relocation to Portland: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Address of former residence: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **AGREEMENT**  This is an agreement between, Andrea Truong, and the City of Portland, Auditor’s Office. Upon approval by the Mary Hull Caballero, the Auditor’s Office agrees to provide relocation assistance for authorized moving expenses for relocation to Portland, Oregon not to exceed $10,000. I agree in the event that I separate from City employment, regardless of reason, within two years of the date of hire, I shall repay the Auditor’s Office for the amount of moving expenses reimbursed to me, on a pro-rata basis (**Formula:** Reimbursed amount, divided by 365, multiplied by days left in year equals amount owed.) This repayment condition is non-assignable.  Applicant's Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Printed Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Date of Hire: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Signature of Notary  My commission expires on the \_\_\_\_\_\_\_\_\_\_of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.  Day Month Year |

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| --- |
| **Authorization**  [Title]\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Elected Official: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  cc: Central Payroll  Bureau Personnel File  Official BHR Personnel File |

**MEMORANDUM**

DATE

**TO:** Mary Hull Caballero, City Auditor

**FROM:**

**SUBJECT:** Relocation Reimbursement Authorization

Pursuant to Auditor Human Resources Administrative Rule (AUHR) 3.01, the City of Portland may pay relocation expenses for new, non-represented employees who incur relocation costs following their appointment to a budgeted position and approved by the City Auditor

It is important to note that this position Communication and Outreach Coordinator, is critical to the Auditor’s Office mission, goals, and objectives. Thus, the selected candidate’s qualifications and skill set (in a profession for which there are only a limited number of qualified candidates) are uniquely suited to this key position. The Auditor’s Office shall pay the expenses and payment of such an expense is subject to the conditions provided for in AUHR 3.01, IRS Publication 521, and other bureau-specific SOPs on Relocation Assistance and Incentive.

The purpose of this memo, therefore, is to request your authorization of the relocation expense reimbursement for Andrea Truong by Central Payroll of the City.

**APPROVED:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City Auditor Date

C: Central Payroll

Bureau Personnel File

Official BHR Personnel File

**CITY OF PORTLAND TRAVEL COST GUIDELINES**

**Effective Date: July 1, 2019**

The following is the City of Portland Guideline for travel costs. If the maximum amount per meal is not spent, it cannot be transferred and used for other meals or expenses. *Please refer to City Travel Policy for guidance.*

* ***Meals including Tax and Gratuity:***
  + Breakfast: $ or %\_\_\_\_\_\_
  + Lunch: $ or %\_\_\_\_\_\_\_\_
  + Dinner: $ or %\_\_\_\_\_\_\_
* ***Hotel Rooms:***
  + $ or %\_\_\_\_\_\_\_\_\_

(Maximum per family, per night)