

CITY OF WAUKESHA

201 Delafield Street, Waukesha, WI 53188
Tel: 262.524.3700 fax: 262.524.3899
www.waukesha-wi.gov

Committee: HR Committee	Date: 11/17/2021
Common Council Item Number: ID# 21-3168	Date: 11/17/2021
Submitted By: Marquise Vasquez	City Administrator Approval: Click here to enter text.
Finance Department Review: Click here to enter text.	City Attorney's Office Review: Click here to enter text.
Subject: Request to review and approve amendments to HR Policy C8 Moving Expense Reimbursement Policy	

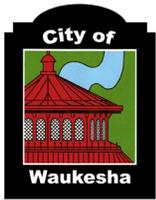
Details:
Redlined policy updates on the following pages.

Options & Alternatives:
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Financial Remarks:
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Executive Recommendation:
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City of Waukesha HR Policy

C8 Moving Expense Reimbursement

I. Purpose

The Common Council may authorize reimbursement of all or a portion of the reasonable moving expenses associated with a non-represented exempt employee's position compliance with residency requirements. The City of Waukesha values our employees and are mindful of the financial burden that relocation for a new position may cause. To support ongoing efforts to recruit qualified management and other designated staff, recommendations for moving expense reimbursements will be made to the Common Council by the City Administrator or the Director of Human Resources.

II. Eligibility

- A. City Administrator and Directors are eligible for reimbursement of designated moving expenses as outlined in this policy.
- B. Employees must be hired to work at least 39 consecutive weeks and required to relocate of a distance greater than 50 miles from your old home to your new employer.
- C. On an exception basis, other employees may be eligible for limited support for relocation expenses.

III. Reimbursable Expenses

- A. The packing, moving, and delivery of household goods including hookup of appliances.
 - 1. Any unusual items to be moved or items requiring special handling, or a situation requiring the storage of household goods must be approved by the City Administrator and/or the Director of Human Resources before the move is begun.
 - 2. If employee's use their car to transport themselves, members of their household, or personal effects to their new home, they can be reimbursed by either:
 - (a) The actual expenses, such as the amount paid for gas and oil for your car, if an accurate record of each expense is kept with original receipts, or
 - (b) The standard IRS mileage rate.
 - 3. Whether an employee uses actual expenses or the standard mileage rate to figure expenses, employees can be reimbursed for parking fees and tolls paid to move. ~~The packing, moving, and delivery of household goods including hookup of appliances.~~

IV. Moving Insurance on Household Goods

- A. Personal effects of the employee and the immediate family of the employee such as furniture, clothing, household appliances and other items which are usual and necessary for the maintenance of a household.

V. ~~The City shall not pay for the following moving expenses~~ **Non-Reimbursable Expenses**

- A. Relocation expenses including temporary housing, hotels, motels, rental cars, and meals consumed during the time of travel.
- B. Expenses related to the sale and/or acquisition of real estate (real estate commissions, attorney's fees, costs of financing, Wisconsin transfer tax, capital gains tax, etc.)

- C. Any part of general repairs, general maintenance, insurance, or depreciation for employee's vehicle.

VI. Payment

- A. For payment of moving expenses performed by a ~~common carrier~~ moving company as outlined above, the employee must obtain a minimum of three quotes. The employee may choose any ~~carrier~~ company to perform the work, but payment by the City for quoted services cannot exceed the lowest quote.
- B. Receipts for actual expenses are required and must be returned to Human Resources within 30 days of the move in order to receive reimbursement.
- C. Moving expenses reimbursed ~~per Section 1~~ as outlined above shall be provided only on the condition that the employee remain in the employment of the City for a minimum of one continuous calendar year. Failure of the employee to meet this condition will result in the repayment of the moving reimbursement in full to the City of Waukesha.
- D. ~~In rare circumstances where moving expenses exceed the set reimbursement amounts, the Common Council may authorize reimbursement of all, or a portion, of the moving expenses beyond the amount set above.~~ There may be an extenuating circumstance where moving expenses exceed the approved reimbursement amounts. The Common Council may authorize reimbursement of all, or a portion, of the moving expenses above and beyond the original approved amount. Any unapproved/non-reimbursed amounts are the sole responsibility of the employee.

VII. Moving Expense Tax Treatment

- A. Tax law requires the City include all amounts paid directly or indirectly on the employee's behalf for moving expenses be reported on his/her W-2 form. Employee should reference IRS Publication 521 to determine any applicable moving expense deductions.
- B. The City will provide the employee with a relocation summary showing payments made on the employee's behalf.
- C. The City will not collect withholding taxes or FICA on any moving expenses reported on an employee's W-2 form.
- D. Any payment of taxes is the responsibility of the employee. ~~Reimbursement of moving expenses by the City of Waukesha are not taxable under IRS and State Revenue guidelines if reimbursement is to a third party on behalf of the employee.~~

Passed this X day of **November, 2021**.
Approved this X day of **November, 2021**.

Mayor

ATTEST:

City Clerk