

23. NEW EMPLOYEE RELOCATION EXPENSE POLICY

Policy and Purpose: To assist in attracting qualified candidates for hard to fill positions the County of Lake may reimburse a new employee for expenses incurred in relocating to Lake County. The County Administrative Officer and Human Resources Director are authorized to determine whether a new employee is eligible to receive such reimbursement and the amount of reimbursement up to a maximum of \$3,500 per employee. Employees are advised that such reimbursement is considered a taxable fringe benefit.

A.

A. Eligibility

- The Department Head shall confer with the County Administrative Officer and the Human Resources Director to determine the candidates' eligibility for the Relocation Expense.
- Only employees filling "hard-to fill" classifications shall be eligible to receive reimbursement for relocation expenses.
- The new hire must not be a current County of Lake employee.
- The distance between the new hire's old residence and their new place of work must be at least 60 miles or greater.
- The new residence must be within the geographic boundaries of Lake County.

B. Allowable Expenses. Relocated employees will be reimbursed for actual moving expenses per current IRS regulations. Reimbursements may be requested for expenses incurred in directly moving the employee's household goods, such as moving van, rental trucks, related moving equipment, mileage fees for van or truck, etc. Indirect expenses such as storage fees, lodging, meals, and repairs are not reimbursable.

C. Reimbursement Process. The employee shall complete the "Request for Relocation Expense Reimbursement Form" and attach original receipts of the allowable expenses. The Department Head shall complete the remainder of the form, have it signed by the County Administrative Officer and HR Director, and submit it to the Auditor Controllers Office.

D. Time Limit. The completed "Request for Relocation Expense Reimbursement Form" must be submitted to the Auditor's Office within 90 days of the employee's hire date. Upon special circumstances, an extension may be considered by the County Administrative Officer and Human Resources Director.

E. Return of Reimbursement. An employee who does not complete one year of service with the County shall return the relocation reimbursement to the County and authorize such repayment as a payroll deduction from their final paycheck. Any shortage not covered in the final paycheck shall be repaid with a personal check payable to the County of Lake within 15 days of termination.

Adopted by the Board of Supervisors 10/16/07