

RELOCATION EXPENSE REPORT INSTRUCTIONS

This form is used to request reimbursement of expenses incurred in a job relocation required by the appointing authority. Only expenses approved in advance, and in writing, by the appointing authority and incurred pursuant to the relocation clause of the applicable bargaining agreements, compensation plans, or, for new employees, Personnel Rule 3900.2200 shall be claimed as **relocation**. **Language in the employee's bargaining agreement/compensation plan supersedes the expense language on this form.**

Completion of Form:

Complete all parts of this form that are applicable to the expense(s) you are submitting in ink. If claiming reimbursement, enter actual amounts paid, within the limits established in your bargaining agreement/compensation plan and approved on the Relocation Authorization form. Do not enter more than the established limit for any item. Submit the form for all required signatures. **Contact your relocation expense contact person for**

1) questions, and 2) copies of your bargaining agreement/compensation plan and Minnesota Management & Budget relocation policy and procedures.

All of the data you provide on this form is public information except your home address. You are not legally required to provide this data, but the State of Minnesota may not be able to process payments without it. This data may be supplied to authorized auditors. It will be supplied to Federal and State tax authorities and the Social Security Administration.

Requesting an advance? Check the **Advance Request** box. Because of the applicable taxes that will be withheld on the expenses when the advance is settled, the amount advanced will be 63.1% of the amount requested (see tax information below). The request must be for an estimate of expenses for no more than thirty days.

Final expense for this trip? Check the **Final Report** box if there will be no further relocation expenses. By doing this, any outstanding advance balance associated with this relocation will be deducted from the next paycheck that is issued.

Earn Code: Select the appropriate earn code for each expense for which you are requesting reimbursement. **All relocation expenses other than RLF, RLO, AND RLT are subject to taxes at these rates: Federal ~25% + MN State ~6.25% + FICA/Medicare (where applicable) ~5.65%. (These rates were effective January 2011, but are subject to change – see your relocation expense contact person.) A portion of each mile claimed using earn codes RLB and RLA is taxed at the same rates.** The IRS outlines a distance test and a time test. To satisfy the distance test, the new job location must be at least 50 miles farther from the employee's former home than the old job location. To satisfy the time test, the relocating employee must work full time at least 39 weeks in the new job location. If relocating employees do not meet both of these tests, all relocation expenses are taxed at the appropriate rates.

Receipts: Attach original itemized receipts to this report for all expenses except meals, mileage, taxi, baggage handling, and parking meters. However, the agency may require meal receipts.

Timing: This original form with original itemized receipts attached must be received by Minnesota Management & Budget, Statewide Payroll Services, **by Monday noon** on payroll processing week to be processed with that pay period's payroll.

EARN CODES – See bargaining agreement/compensation plan for limitations. Each earn code must be on a separate line. For example, mileage and lodging cannot be on the same line.

Travel Expenses

RTH Meals & lodging in the new job location while in travel status.
 RTJ Mileage traveling between original work station and new work station on a daily basis. Or, when lodged near new work station, mileage to and from original work station.
 RTK Meals while in temporary lodging or traveling between original location and new work location.
 RTM Personal phone calls, parking, and laundry.
 RTO Other travel expenses while in travel status including commercial transportation, car rental, toll fees, taxi fare, etc.
 RTE Meals & lodging for pre-move expenses in search of a new residence. Includes expenses for employee and spouse.
 RTD Mileage for pre-move expenses in search of a new residence. Includes expenses for employee and spouse.
 RTP If the IRS distance and time tests are not met, use for all travel, moving, and realtor expenses.

Moving Expenses

RLF Moving van for transporting household & personal property to new residence.

Realtor Expenses

RTI Realtor Fee

Miscellaneous Expenses

RLB Mileage on day(s) of move from old to new residence. Limited to one trip for you and each member of your family.
 RTC Meals on day(s) of move from old to new residence. Limited to one trip for you and each member of your family.
 RLT Travel expenses incurred on day(s) of move including lodging; airfare; toll fees & parking; cost of gasoline, oil, etc., if you do not claim mileage. Limited to one trip for you and each member of your family.
 RLA Mileage while transporting household and personal property to new residence.
 RLO Other items while transporting household and personal property to new residence including packing, crating, in-transit storing, insuring household & personal property, connecting and disconnecting of utilities.
 RTN Other expenses incurred with residence sale, purchase or lease. Includes attorney fees, title fees, escrow fees, and other similar expenses according to your contract limitations.
 RTL Any other miscellaneous expenses not indicated in any of the above earn codes.
 RTQ If the IRS distance and time tests are not met, use for all miscellaneous expenses.
 RIT Federal and state tax reimbursement, *if authorized by the agency.*

Advances

ADV Advance Payment (see above)