



Chapter 60

Moving Expense



60.10 Moving Expense Policies

| Section | Title | Effective Date | Page Number |
|----------|---|----------------|---------------------|
| 60.10.10 | Agencies may pay moving expenses under certain conditions | Jan. 1, 2018 | 335 |
| 60.10.20 | Qualified employees – transferred employees | Jan. 1, 2000 | 336 |
| 60.10.30 | Qualified employees – new employees | Jan. 1, 2012 | 336 |
| 60.10.40 | Agency head responsibilities | July 1, 2022 | 337 |
| 60.10.50 | Agency responsibilities | July 1, 2022 | 337 |
| 60.10.60 | Responsibilities of the state employee | July 1, 2022 | 337 |

60.10.10 Agencies may pay moving expenses under certain conditions

Jan. 1, 2018

60.10.10.a Paying moving expenses

An agency may pay the moving costs of qualified or transferred employees subject to requirements and restrictions in this chapter. ([RCW 43.03.110](#) and [RCW 43.03.120](#)).

Tax code change effective January 1, 2018:

All moving expenses, whether paid directly to the employee or to a vendor on behalf of the employee, are considered taxable income. Employees and agencies should consult Internal Revenue Service regulations for further guidance.

60.10.10.b Relocation compensation

An agency director may authorize a lump sum relocation compensation payment to an employee under certain circumstances. Refer to [Subsection 25.30.60.a\(1\)](#).



60.10.20 Qualified employees – transferred employees

Jan. 1, 2000

Relocation expenses may be paid to current employees who are being transferred at the request of the agency. However, the agency is responsible for ensuring that the transfer of a new employee is not used as a means to avoid other aspects of the moving expense regulations.

60.10.30 Qualified employees – new employees

Jan. 1, 2012

60.10.30.a

Any agency may pay the moving expenses of a qualified new employee hired in a permanent position who must move to accept state employment, pursuant to mutual agreement with the employee in advance of such employment. The payment of moving expenses for a new employee is normally limited to applicants for the position of director, deputy director, assistant director, state supervisor or equivalent or higher position, engineers or other personnel having both executive and professional status.

In the case of institutions of higher education, prospective employees are limited to applicants being considered for academic positions above the rank of instructor, or professional, or administrative employees in supervisory positions.

Community and technical colleges may pay moving expenses for prospective employees being considered for full-time faculty positions or administrative employees in supervisory positions.

The Washington State Investment Board may pay moving expenses for employees being considered for investment officer positions.

60.10.30.b

When there is an inability to fill a lower level exempt or classified position, and the filling of the position is essential to carrying out the critical work of an agency, the agency can pay moving expenses as a recruiting aid. The requesting agency director is accountable for the action and required to have appropriate documentation.

The documentation should include:

- Prior recruiting efforts made to fill the position,
- The number of candidates available,
- Salary differences between the state position and comparable positions in industry or other states,
- The distance the applicant needs to move in order to accept state employment,
- Other related evidence which supports the need to pay moving expenses,
- The critical nature of the work, and
- The financial ability of the agency to pay the moving expenses.



60.10.30.c

If a new employee terminates or causes termination of his/her employment with the state within one year of the date of employment, the state shall be entitled to reimbursement for the moving costs which have been paid and may withhold such sum as necessary from any amounts due the employee. ([RCW 43.03.120](#)).

60.10.40 Agency head responsibilities

July 1, 2022

The agency head or authorized designee is responsible for authorizing the move and approving the expenses to be allowed by the agency.

60.10.50 Agency responsibilities

July 1, 2022

The agency is responsible for following DES contracting and procurement guidelines.

60.10.60 Responsibilities of the state employee

July 1, 2022

The employee is responsible for paying moving expenses not reimbursable within these regulations.



60.20 Allowable Moving Costs

| Section | Title | Effective Date | Page Number |
|----------|--|----------------|---------------------|
| 60.20.10 | Allowable moving costs | July 1, 2022 | 338 |
| 60.20.20 | Moving-related costs not allowed as state expenditures | Oct. 1, 2002 | 340 |

60.20.10 Allowable moving costs

July 1, 2022

[Allowable moving costs](#) include the costs to move [household goods](#), personal effects, and property used in a dwelling, and normal equipment and supplies used to maintain the dwelling from the old residence to the new station within the state. However, refer to [Subsection 60.20.20](#) for items specifically **excluded** from allowable moving costs.

Agencies have discretion to reimburse employees for containers, time spent packing, moving the household goods to the new location, and unpacking.

Tax code change effective January 1, 2018:

All moving expenses, whether paid directly to the employee or to a vendor on behalf of the employee, are considered taxable income. Employees and agencies should consult Internal Revenue Service regulations for further guidance.

60.20.10.a Common carrier costs.

1. An agency may purchase [common carrier](#) transportation for a new or transferred employee, his/her spouse or [domestic partner](#) registered in the state of Washington, and their dependents from the employee’s former residence to their new official residence.

***Note:** Effective July 22, 2011, [RCW 26.60.090](#) authorizes a legal union of two persons of the same sex that was validly formed in another jurisdiction, and that is substantially equivalent to a domestic partnership under state law, to be recognized as a valid domestic partnership and treated the same as a domestic partnership registered in the state of Washington regardless of whether it bears the name domestic partnership.*

2. Agencies may pay the cost of moving up to 16,000 pounds of household goods via common carrier, including a reasonable allowance for packing, unpacking, and if authorized by the agency, up to 90 days storage in transit. Storage may be paid at point of origin, destination point of the move, or both, but shall not exceed a total of 90 days.
3. Charges by common carrier for appliance disconnection’s and hookups.



State Administrative and Accounting Manual

4. Insurance or transit protection costs. The maximum amount of state provided insurance is \$75,000 for intrastate and \$100,000 for interstate and international per move while in transit, storage-in-transit, and delivery to or from the common carrier's storage warehouse. All adjustments of losses are to be based upon the replacement value of the items claimed. Coverage in excess of \$75,000 for intrastate and \$100,000 for interstate and international moves may be secured at the employee's expense.

60.20.10.b Costs to rent moving equipment (self moves).

1. The maximum allowable moving costs using rental equipment or employee direct hire of a common carrier may not exceed the cost of moving a maximum of 16,000 pounds of household goods between the same origin and destination points by common carrier. If the employee estimates that costs of the rental or direct hire of a common carrier will be less than \$10,000, the employee can select the rental unit or common carrier, and pays the rental or common carrier. Items allowable for reimbursement include: rental of vehicle(s), fuel costs for the rental vehicle, packing materials, equipment rental, toll bridge/road fees, ferry charges, labor fees (associated with packing, loading/unloading). Receipts are required to be submitted for all items over \$50. Ferry charges and bridge/road tolls do not require receipts. The employee shall submit the original receipts directly to the hiring agency for reimbursement.

If the employee estimates that the costs will exceed \$10,000, the employee must first obtain three competitive bids. Reimbursement is limited to the lowest bid or the state contracted rate, whichever is less for intrastate moves and \$100,000 for interstate and international moves.

2. Allowable moving costs may include a mileage allowance for towing a trailer by personal automobile and is to be paid at the standard mileage rate.
3. The employee may secure and be reimbursed for the cost of transit insurance up to a maximum of \$75,000 coverage on such household goods, or the same amount of coverage at the state contracted rate, whichever is less.

60.20.10.c Costs related to move by state-owned vehicle.

1. It is the responsibility of the *agency* to provide an experienced truck driver when the employee does not have adequate truck driving experience. The driver of the state-owned vehicle is to possess a valid driver's license.
2. The employee may secure and be reimbursed for transit insurance up to a maximum of \$75,000 coverage on the employee's household goods.

60.20.10.d Costs related to moving mobile homes.

Moving expenses may be paid for a mobile home which is the primary residence of the employee, provided the move is not within the same metropolitan area. The maximum allowable moving costs may not exceed the cost of moving a maximum of 16,000 pounds of household goods between the same origin and destination points by common carrier. Allowable moving costs are:



State Administrative and Accounting Manual

1. The cost of having the mobile home moved by a professional mover and set up at the new location. This may include a combination of costs resulting from moving household goods by common or other carrier and moving the mobile home by a professional mover.
2. Packing of contents of the mobile home and normal preparation of the mobile home for the over-the-road movement.
3. The employee may secure and be reimbursed for transit insurance up to a maximum of \$75,000 coverage for intrastate moves and \$100,000 for interstate moves.

60.20.10.e Per diem and mileage expenses.

1. When a new or transferred employee is eligible to be moved at state expense, the agency may authorize a relocation allowance for a temporary period while the employee is moving and looking for a new home. The allowance cannot exceed the Maximum Per Diem Rate for one person at the rates stated in Subsections [Subsection 10.90.10](#) and [10.90.20 \(PDF file\)](#). The lodging portion of the per diem rate shall be reimbursed at actual costs, **as evidenced by a receipt**, up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality.
2. In connection with a single move, agencies may reimburse a new or transferred employee for the expenses related to driving or transporting up to two personal motor vehicles from the employee's old residence to the new residence. Maximum reimbursement shall be for the distance the motor vehicles were transported or driven using the POV mileage reimbursement rate displayed in Subsection [10.90.20 \(PDF file\)](#). The employee is responsible for arranging the transportation of his/her personal motor vehicle.

60.20.20 Moving-related costs not allowed as state expenditures

Oct. 1, 2002

The following items are specifically excluded from allowable moving costs and may not be moved at state expense:

60.20.20.a

Animals and articles of sentimental or high intrinsic value (defined as an item where value exceeds \$100 per pound). The employee is to personally arrange for and pay the cost of transportation of items such as jewelry, ammunition, negotiable, and collectors items.

60.20.20.b

Excessive hobby material and equipment, farming equipment, automobiles (also refer to [Subsection 60.20.10.e\(2\)](#)), motorcycles, boats, airplanes, camping vehicles, and mobile homes which are not the primary residence of the employee, explosives and other dangerous goods, property liable to damage the



State Administrative and Accounting Manual

mover's equipment or other property, perishable foodstuffs subject to spoilage, building materials, fuel or other similar non-household articles.

60.20.20.c

Wrecker services necessary to place a mobile home in position for over-the-road movement; tire failure, temporary carriage or the installation of a removable undercarriage; movement or replacement of outside fuel tanks; and any costs incurred to bring the mobile home up to safety requirements for over-the-road movement.

60.20.20.d

Penalties imposed by a carrier, rental agency, or mover as a result of negligence by the employee.

60.20.20.e

Maid service or other third party convenience or services of a similar nature.



60.30 Paying Moving Costs

| Section | Title | Effective Date | Page Number |
|----------|---|----------------|---------------------|
| 60.30.10 | Employee is responsible for certain costs | July 1, 2022 | 342 |
| 60.30.20 | The agency pays for insurance | July 1, 2022 | 342 |
| 60.30.30 | Damage claim procedure | July 1, 2022 | 342 |

60.30.10 Employee is responsible for certain costs

July 1, 2022

The employee is responsible for paying moving expenses in excess of the allowable costs defined in [Section 60.20](#) of this manual.

Tax code change effective January 1, 2018:

All moving expenses, whether paid directly to the employee or to a vendor on behalf of the employee, are considered taxable income. Employees and agencies should consult Internal Revenue Service regulations for further guidance.

60.30.20 The agency pays for insurance

July 1, 2022

The premium for the state household goods blanket insurance policy for up to \$75,000 for intrastate moves and \$100,000 for interstate and international moves will be provided at no additional cost under contract.

60.30.30 Damage claim procedure

July 1, 2022

The employee should understand that any claim for loss or damage must be negotiated directly between the employee and the mover and/or insurance carrier.