



DESERT RESEARCH INSTITUTE RELOCATION ASSISTANCE POLICY

The Desert Research Institute (DRI) Relocation Assistance policy provides reimbursement for specified house hunting, travel, moving and other related expenses incurred for an approved relocation. Benefits and limitations are outlined below.

ELIGIBLE EMPLOYEES

Newly hired or transferring employees moving into a continuing, regular position, that is at least 50 miles from their current location, may be eligible for reimbursement of specified moving expenses as outlined in this policy.

AVAILABLE REIMBURSEMENT AMOUNT

DRI will reimburse up to 1/12 of the employee's annualized salary for qualified relocation expenses claimed for house hunting, travel and expenses for moving household goods. Example: $\$65,000 \times 1/12 = \$5,417$ would be available for reimbursement of all qualified moving expenses.

QUALIFIED MOVING EXPENSES

Per IRS regulations ([Publication 521](#)), "Qualified" moving expenses are relocation related expenses incurred within one year from the date the employee first reports to work at the new location. Reimbursement of all qualified relocation expenses will not exceed the available amount. Additional guidelines and limitations include:

1. House Hunting

- Round trip economy class (or equivalent) airfare for the employee and spouse or domestic partner; *or*
- Mileage reimbursement to drive a private vehicle, paid at the Nevada [State convenience mileage rate](#), not to exceed the cost of an economy class airfare.
- Two nights lodging up to the [per diem rate](#) of the city of relocation (e.g., Reno, Las Vegas)
- Meal and incidental expenses up to the per diem rate, per person, for the city of relocation

Note: Reimbursed house hunting expenses incurred prior to a move are taxable.

2. Moving Expenses for Household Goods

Expenses may be claimed for moving household goods in accordance with IRS moving regulations.

- Insurance for the household goods for Replacement Value at the vendor's current rate.
- Additional insurance may be purchased by the employee.

One-way shipping or personal vehicle mileage to transport vehicle(s) from old to new place of residence. Actual miles traveled are reimbursable at the Nevada [State convenience mileage rate](#).

3. Travel for Relocation of the employee and immediate family members

Allowable costs for travel of the employee and dependent family (as defined by the U.S. Internal Revenue Service Regulation) are as follows:

- Travel expenses may be claimed for a one-way, economy class (or equivalent) airplane ticket for employee and dependent family members:
 - Lodging for one night at the city of departure and one night at destination. Receipts must be provided for lodging for all family members accompanying the employee
 - Actual meals and incidental expenses, up to the [per diem rate](#) of the city of relocation (i.e., Reno, Las Vegas), per person. These expenses must align with dates of travel claimed for lodging and mileage or airline flight

- Driving a personal vehicle: reimbursement for driving private automobile(s) at the current Nevada [State convenience mileage rate](#) per mile from the city of departure to the new residence:
 - Lodging enroute (300 miles per day minimum mileage), plus one night's lodging at the city of departure and one night at the destination up to [per diem rate](#) of the destination city
 - Not to exceed six transit days
 - Meal and incidental expenses per person up to the per diem rate of the city of relocation (i.e., Reno, Las Vegas)
- Authorized moving expenses may be paid directly to a moving company on behalf of the employee, if approved in advance. Contact Human Resources to make arrangements.

NON-QUALIFIED MOVING EXPENSES

Moving expense reimbursements that are considered Nondeductible Expenses by the IRS are not qualified for reimbursement from DRI, unless otherwise specified in this policy.

TAXABILITY

The following payments for other types of expenses associated with an employee's work-related move are not tax-free, if paid for by the employer, they must be included in the employee's income:

- House hunting trips prior to the actual move
- Temporary lodging expenses at the new location
- All meal expenses, including those while in route to the new location

It is the employee's responsibility to understand the [IRS guidelines](#) and limitations for qualified/non-qualified moving expenses.

POSTDOCTORAL FELLOWS POSITIONS

Newly hired or transferring employees moving into a Postdoctoral Fellow position, that is at least 50 miles from their current location, may be eligible for relocation assistance. They are eligible for assistance through their division, not the regular employee Relocation Assistance benefits. As such, the flat dollar amount, subject to IRS guidelines, is listed on the offer letter.

ADMINISTRATION

Relocation assistance is administered by the Human Resources Office. Receipts should be submitted within 60 days of the move. Any payments are processed by the FSO in conjunction with the Business Center North (BCN) Payroll office.

EXCEPTIONS

Exceptions to this policy for international moves or other extraordinary circumstances require the approval of the Senior Vice President of Finance and Administration (SVPFA) in advance of the move. Contact Human Resources in advance to discuss any exception requests.

REPAYMENT AGREEMENT

Any new or transferred employee who has received reimbursement under this policy and resigns for reasons within the employee's control, or who is terminated for cause within twelve months from beginning work at the relocated area will be required to return all reimbursement received hereunder.

Note: As the payment or reimbursement of these expenses may create a tax liability, the advice and assistance of a tax attorney or other tax professional should be obtained by the employee.