



## 60.10 Moving Expense Policies

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### 60.10.10 Agencies may pay moving expenses under certain conditions

Jan. 1, 2018

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#### 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](#)).

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## 60.10.40 Agency head responsibilities

July 1, 2022

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

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## 60.10.50 Agency responsibilities

July 1, 2022

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

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## 60.10.60 Responsibilities of the state employee

July 1, 2022

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