



60.20 Allowable Moving Costs

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60.20.10 Allowable moving costs

Jan. 1, 2018

[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 station/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.



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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. It is not necessary for the agency to submit the receipts to the Department of Enterprise Services (DES). 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. The hiring agency must forward copies of the bids and receipts to DES for approval prior to reimbursing the employee at the rate of the lowest bid. 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. DES cannot provide transit insurance for household goods moved by the employee in a rental unit or for household goods moved by a common carrier hired directly by the employee. 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. Transit insurance cannot be provided by DES for goods moved by employees in state-owned motor vehicles. The employee may secure and be reimbursed for transit insurance up to a maximum of \$75,000 coverage on the employee's household goods.



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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:

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. Transit insurance cannot be provided by DES for mobile home moves. 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.



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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 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.