



## 60.30 Paying Moving Costs

### 60.30.10

January 1, 2018

### Employee is responsible for certain costs

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

When the total charges exceed the allowable costs, the Department of Enterprise Services will advise the agency of the proportionate share of the costs to be borne by the state and by the employee. Charges are to be prorated on the basis of a ratio of the maximum weight allowed in Subsection 60.20.10 to the total weight and will include all allowable costs essential to the physical move of goods as a single unit.

*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

January 1, 2012

### Reviewing, approving and paying the common carrier invoice

Prior to payment of the carrier invoice, the employee and the **agency** are to review the invoice and indicate agreement or disagreement with the specified charges. In the event that either the employee or the **agency** feels that the charges are in error, a written notice of the dispute is to be filed with the Department of Enterprise Services (DES) for resolution. DES is to notify the carrier upon receipt of a notice of dispute.

Agencies are to pay the entire amount of the uncontested carrier invoice and separately recover the employee's proportionate share of the cost of the move.

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**60.30.30**  
January 1, 2012

**Employees requesting moving services must use a payroll deduction**

60.30.30.a New or transferred employees requesting moving services are to execute a payroll deduction (Form A33) prior to the Department of Enterprise Services (DES) securing moving services. The payroll deduction authorizes the employing *agency* to withhold the total amount of the employee's share of the cost of the move commencing the first pay date after payment of the uncontested carrier's invoice by the agency.

60.30.30.b The deduction from the employee's pay for the employee's share of moving costs (if any) is to be made after withholding of mandatory payroll deductions but prior to withholding any voluntary payroll deductions.

Mandatory payroll deductions are defined as:

- Federal income tax.
- Employee's share of OASI/Medicare contributions.
- Medical aid contributions.
- Mandatory retirement contributions.
- Court or administratively ordered deductions served on the *agency* (such as IRS levies and orders/notices for child support).
- Employee's share of medical insurance.
- Union dues/representation fees (if mandated by statute).

60.30.30.c This payroll deduction authorization is to remain in force until the total amount of the employee's share of the cost of the move has been recovered.

60.30.30.d New or transferred employees who do not execute a payroll deduction authorization prior to the authorization of the move will be responsible for arranging their own move and making full payment directly to the carrier. The state will reimburse the employee under this circumstance for either the amount the state would have paid if the move had been arranged through DES or the actual cost incurred by the employee, whichever is less.

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**60.30.40**

July 1, 2007

**The agency pays for insurance**

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.

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**60.30.50**

January 1, 2012

**Damage claim procedure**

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. The Department of Enterprise Services will provide claim forms to the employee for goods moved by common carrier, and will assist the employee and the carrier in resolving any dispute.