

**STATE OF MINNESOTA  
RELOCATION EXPENSE AUTHORIZATION**

Agency/Department Name		<input type="checkbox"/> Original		Expense Group ID (MMB use only)	
		<input type="checkbox"/> Revised (Revision # _____)			
Employee Name		Employee ID		Employee Record #	
Employee Bargaining Unit Name		Bargaining Unit #		New Position #	
Old Work Location		New Work Location			
Total Miles One-way Between Old & New Work Location	Relocation Due To: Demotion <input type="checkbox"/> Promotion <input type="checkbox"/> New State Employee <input type="checkbox"/> Layoff <input type="checkbox"/>			Number of Dependents	
Relocation Period Begin Date	Relocation Period End Date	Travel Status Begin Date		Travel Status End Date	
Expected Move Date	First Move? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, when was your last move?	Total miles, one-way, between former home and <b>old</b> work location.		Total miles, one-way, between former home and <b>new</b> work location.	
Agency Contact Name and Contact Address				Contact Telephone #	

Expense Type	Max \$ Amount within Contract or Plan Limit	Additional Information
Miscellaneous Expenses		
Travel Status Expenses (temporary living expenses and pre-move expenses)		
Moving Expense (Paid by employee ___ ___)		
Realtor's Fee (selling home only)		
Loan Origination Fee (for purchase of home only) [Note: If the bargaining agreement or compensation plan considers this fee to be a miscellaneous expense, please include the amount in Miscellaneous Expenses (above).]		
<b>TOTAL AMOUNT APPROVED IS NOT TO EXCEED:</b>		

Note: If the dates or amounts need to be changed, additional approval is necessary. Refer to the instructions on page 2.

I HAVE REVIEWED THIS FORM AND THE APPLICABLE BARGAINING AGREEMENT/COMPENSATION PLAN OR, FOR NEW EMPLOYEES, PERSONNEL RULE 3900.2200 WHICH SPECIFIES THE RELOCATION TERMS AND CONDITIONS. I AM AWARE THAT ALL EXPENSES ARE TAXABLE. THEY WILL BE ADDED TO MY WAGES FOR W-2 PURPOSES AND FEDERAL, STATE, AND FICA/MEDICARE TAXES WILL BE WITHHELD.

Employee Signature	Date
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**APPROVALS**

I HAVE REVIEWED THIS FORM AND THE APPLICABLE BARGAINING AGREEMENT/COMPENSATION PLAN OR, FOR NEW EMPLOYEES, PERSONNEL RULE 3900.2200 WHICH SPECIFIES THE RELOCATION TERMS AND CONDITIONS. I AGREE THAT THIS EMPLOYEE IS ELIGIBLE AND THAT THE DATES AND AMOUNTS ON THIS FORM ARE IN COMPLIANCE WITH THE RELOCATION TERMS AND CONDITIONS OF THE APPLICABLE AGREEMENT/PLAN/RULE.

Division Director		Date	<i>Please send <b>original</b> to Minnesota Management &amp; Budget, Statewide Payroll Services, 658 Cedar St, Ste 400, Saint Paul, MN 55155-1616. Distribute copies to the employee, human resources/payroll manager, and the accounting director.</i>
Accounting Director		Date	
Agency Head or Designee		Date	

*Two (2) approvals are required, in addition to the employee signature.*

## RELOCATION EXPENSE AUTHORIZATION FORM INSTRUCTIONS

This form is used to request approval for expenses an employee expects to incur due to a job relocation required by the appointing authority. The employee must receive written advanced approval on the Relocation Expense Authorization form before incurring relocation expenses.

### **Completion of Form:**

Complete ALL parts of this form. Obtain all required signatures. Agencies should make sure the form is complete before sending the **original** to Minnesota Management and Budget (MMB).

Eligibility for relocation expense reimbursement for current employees is determined by the employee's collective bargaining agreement/compensation plan and for new employees, by Personnel Rule 3900.2200. Prior to filling out the Authorization form, you must review the terms and conditions of the applicable bargaining agreement/compensation plan or for new employees, Personnel Rule 3900.2200.

In some cases, reimbursement is mandatory (e.g., when the language reads "...**shall** be paid..."). In other cases, reimbursement is at the discretion of the Appointing Authority (e.g., when the language reads "...**may** authorize payment of additional..."). This must be taken into consideration when determining eligibility, completing the Authorization form and authorizing the amount of each expense type.

### **Revisions:**

MMB will not reimburse expenses incurred outside of the approved time periods. In addition, MMB will not reimburse more than the amount approved for each expense type, and will not reimburse more than the "Total Amount Approved is not to Exceed" amount.

- If the Relocation Period and/or Travel Status **dates** are to be adjusted, one of the approvers (Division Director, Accounting Director, or Agency Head/Designee) must approve the change in writing via a revised Relocation Expense Authorization form or email.
- If the Relocation Period and/or Travel Status **dates** are to be extended, a revised Relocation Expense Authorization form must be submitted.
- If any of the expense type **amounts** are to be adjusted (and the "**Total Amount**" is remaining the same), one of the approvers (Division Director, Accounting Director, or Agency Head/Designee) must approve the change in writing via a revised Relocation Expense Authorization form or email.
- If the "**Total Amount Approved is not to Exceed**" amount is to be changed, a revised Relocation Expense Authorization form must be submitted.

### **Moving Expense - IRS Time and Distance Tests:**

The IRS outlines a distance test and a time test. To satisfy the distance test, the new job location must be at least 50 miles farther from the employee's former home than the old job location. To satisfy the time test, the relocating employee must work full time at least 39 weeks in the new job location. The IRS does allow for certain exceptions, and IRS regulations are subject to change. It is the responsibility of the agency and the employee to be aware of and comply with IRS regulations. IRS instructions, publications and regulations can be found on the IRS website.