

# State Moving Policy and Procedures

SBEX Policy No. 442-30  
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## Table of Contents

### **POLICY**

#### I. Philosophy

#### II. Eligibility and Authorization

- A. Agency Authorization
- B. Current State Employee
- C. Newly Hired State Employee
- D. Household Moves
- E. Annual Moving Expense Reports

#### III. General Moving Expenses

- A. Prohibit Use of State Equipment
- B. Lodging
- C. Per Diem (Meals and Incidental Expenses)
- D. Transportation
- E. Extra Labor

#### IV. Commercial Mover Expenses

- A. Personal Vehicles
- B. Appliance Services
- C. Insurance

#### V. Self-Haul Expenses

- A. Truck Rental or Other Rental Conveyance
- B. Non-household Items
- C. Insurance

#### VI. Mobile Home Moves

- A. Commercial Mobile Home Move
- B. Self-haul Mobile Home Move

#### VII. Storage Including Warehouse Handling and Delivery

- A. Storage
- B. Delivery and Handling Charges

#### VIII. Exemptions or Amendments

- A. Exemptions
- B. Amendments

#### IX. History of Amendments

### **PROCEDURES**

- X. Initial Arrangements
- XI. Processing a Request

### **APPENDICES**

#### XII. Appendix A: IRS Taxable / Nontaxable Moving Expenses

#### XIII. Appendix B: IRS Time, Distance & Related to Work Tests

#### XIV. Appendix C: IRS Travel by Car Taxable Moving Rate

#### XV. Appendix D: SAMPLE Employee Moving Service Agreement

#### XVI. Appendix E: Glossary

# **POLICY**

## **I. Philosophy**

To enable the State to be competitive in the employment market and to be able to attract and retain a competent work force, it may be necessary to allow agencies the discretionary authority to defray an employee's moving expenses. Relocation is becoming increasingly common. Policies that help ease the employee's financial, personal and psychological problems of moving family and personal property are both a business necessity and a morale booster.

The State Board of Examiners establishes this policy to provide equitable procedures for employees of the State and to improve the economy for the citizens and taxpayers of Idaho.

The State may provide reimbursement for the sum of actual, allowed moving expenditures with "[adequate accounting](#)." The reimbursement may be up to the maximum individual reimbursement rates or the maximum aggregate moving expense reimbursements limit as prescribed in this policy. Each agency may adopt a more restrictive moving policy. All moving expense reimbursements shall comply with the terms and conditions of [Section 67-5337](#), Idaho Code, and the State Moving Policy and Procedures as prescribed herein and any applicable agency or institutional moving policy. An employee, who does not follow these policies and personally negotiates a move, shall be liable for all moving expenses.

Employees, both current and prospective, are cautioned that the federal Omnibus Budget Reconciliation Act of 1993 made some types of employer reimbursed moving expenses excludable from income under [Section 132](#) of the Internal Revenue Code (IRS). IRS classified these types as "*qualified*" moving expenses. Other types of reimbursable moving expenses that are not included under Section 132 are considered by IRS to be "*nonqualified*" moving expenses and therefore subject to employment taxes if reimbursed to the employee. In addition, for reimbursements to qualify for exclusion from income the moving expenses must meet IRS time and distance tests. These tests along with examples of the qualified and nonqualified moving expenses are provided in [Appendices A-C](#) of this policy. Employees are encouraged to consult with a personal tax professional for advice on the tax implications of any moving reimbursements.

## **II. Eligibility and Authorization**

This policy allows reimbursement of moving expenses for a current or newly hired employee as follows.

### **A. Agency Authorization**

The agency director or designated representative shall have the authority to decide whether to pay moving expenses on a case-by-case basis up to the limits set forth in this policy.

### **B. Current State Employee**

1. Employed for a minimum of six (6) months at the current agency.
2. The appointing authority requires a change in the employee's official workstation and such move shall be in the best interest of the agency and the State.
3. All moves must meet the IRS [Distance Test](#) (Appendix B) to qualify for moving reimbursements.
4. All moves require prior written approval of the agency director or designated representative to qualify for moving expense reimbursements.

### **C. Newly Hired State Employee**

1. New employees shall coordinate any moving expense reimbursements through the hiring agency's office of human resources or payroll.
2. When officially hired and prior to incurring any moving expenses, the new employee and hiring agency director shall sign an [Employee Moving Service Agreement](#) (Appendix D) stating the terms and conditions associated with receipt of any moving expense reimbursement.
3. All moves must meet the IRS [Distance Test](#) (Appendix B) to qualify for moving reimbursements.

4. The maximum aggregate moving expense reimbursement shall not exceed 10% of the employee's base salary or \$15,000 whichever is less. Exceptions to the maximum moving expense reimbursement may be granted if approved in advance by the appointing authority.

5. If a newly hired employee should voluntarily resign before fulfilling a required period of employment as stated in the Employee Moving Service Agreement pursuant to this policy, the employee is liable to repay the agency at prorated-payback amounts. Payback amounts shall be determined as follows if resignation is:

- Within one (1) year of the official beginning date of employment, the employee shall be required to pay back all (100%) of the reimbursed moving expenses.
- More than one (1) year and up to two (2) years from the official beginning date of employment, the employee shall be required to pay back that portion of the reimbursed moving expenses that exceeded \$5,000.
- More than two (2) years and up to three (3) years from the official beginning date of employment, the employee shall be required to pay back that portion of the reimbursed moving expenses that exceeded \$10,000.

Amount is due in full at termination. Amount may be taken from employee's final paycheck.

6. Any exemptions to the payback agreement shall require prior approval by the State Board of Examiners.

#### **D. Household moves**

If more than one member of a household is employed by the State, moving reimbursement shall be allowed for one employee only. If both members of a household are employed by the same agency, then moving reimbursement shall be based on the employee with the greater base salary.

#### **E. Annual Moving Expense Reports**

1. Agencies shall submit a report to the Secretary of the State Board of Examiners by October 1st of each year on all moving expense reimbursements granted in the preceding fiscal year. Reports shall contain a detailed description of the expenditures by employee.

2. Any moving expense reimbursements over \$15,000, granted by the appointing authority, must be reported in writing to the Secretary of the State Board of Examiners within 30 days of the expenditure. Reports shall contain a detailed description of the expenditures by employee.

### **III. General Moving Expenses**

Generally reimbursable moving expenditures shall comply with the following conditions.

#### **A. Prohibit Use of State Equipment**

Use of State equipment to move an employee or to pull a privately owned trailer or mobile home is expressly prohibited.

#### **B. Lodging**

The State may reimburse the actual and necessary daily lodging expenses during a reasonable transit period for a move plus five (5) days.

#### **C. Per Diem (Meals and Incidental Expenses)**

The State may reimburse per diem (meals and incidental expenses) as follows:

1. An individual employee is allowed the current State Travel Policy per diem rate during a reasonable transit period for a move plus five (5) days;
2. Each employee's dependent is allowed the current State Board of Examiners' Travel Policy per diem rate for the individual employee during a reasonable transit period for a move plus five (5) days; yet
3. In no event shall the employee and dependents combined daily per diem reimbursement exceed four (4) times that of an individual employee's per diem rate.

#### **D. Transportation**

The State may reimburse the employee in compliance with the [State Travel Policy and Procedures](#) for the most economical mode of transportation during:

**1. Househunting Trip**

The State allows one (1) round-trip pre-moving (househunting) trip for up to two people at the current rates for lodging, per diem and transportation pursuant to the State Travel Policy. The househunting trip shall not exceed 5 days.

**2. Actual Move**

The State shall reimburse the employee for one-way transport of up to two (2) privately owned vehicles (POV) from the old to the new location by the most economical means. The agency and employee shall choose the *most economical* mode of transportation from the following:

- a. The employee (or dependent) may drive the vehicle(s) and receive reimbursement at the current mileage rate for use of privately owned vehicles plus per diem and lodging pursuant to the State Travel Policy; or
- b. The employee may hire a commercial moving company to transport the vehicle(s) and receive reimbursement for the transport charges plus travel expenses for the employee and dependents pursuant to State Travel Policy.

**E. Extra Labor**

The State generally will not reimburse moving expenses for extra labor—charges for doing things that would normally be done by the employee. However, under extraordinary or justified hardship circumstances, the employee may petition the State Board of Examiners requesting a waiver to be reimbursed up to a maximum amount for extra labor. The Board must grant a waiver prior to the employee accruing extra labor expenses.

## **IV. Commercial Mover Expenses**

The State may reimburse an employee or the state agency may contract directly with a commercial mover to assist moving an eligible employee.

**A. Personal Vehicles**

The State may reimburse transportation charges for up to two (2) vehicles conveyed by a commercial mover as specified in [III. D. 2](#) of this policy.

**B. Appliance Services**

The State may reimburse charges to disconnect, prepare for shipment, and reconnect appliances such as washers, dryers, etc., if the commercial moving company provides these services. However, the State shall not reimburse charges for capital improvements, such as wiring or plumbing, to accommodate appliance installations. In addition, the State shall not reimburse service charges to disconnect and install televisions and radio antennas, playground equipment, hot tubs or Jacuzzis.

**C. Insurance**

1. The State may reimburse the employee for additional personal property insurance premiums up to \$100.00 maximum above and beyond the personal property insurance normally provided by the commercial mover.
2. The State shall not reimburse the employee for personal liability insurance premiums.

## **V. Self-Haul Expenses**

In some situations employees may choose to move their household goods, personal effects and family members themselves using their own or rented modes of conveyance. For this method of moving, the State Board of Examiners set the following reimbursable expenditures and limitations.

**A. Truck Rental or Other Rental Conveyance**

The State may reimburse rental charges, which include mileage rates charged by the rental company, for truck rental, towing dolly or other rental conveyance for employees to move their own household goods,

personal belongings and privately owned vehicle(s). Transport of privately owned vehicle(s) shall comply with [III. D.](#) of this policy.

### **B. Non-household Items**

The State shall not reimburse expenses for self-hauling of animals, camper trailers, boats, other non-household items and more than two (2) privately owned vehicles as defined in [III. D.](#) of this policy.

### **C. Insurance**

1. The State may reimburse the employee up to \$100.00 maximum for personal property insurance premium to insure household goods.
2. The State shall not reimburse the employee for personal liability insurance premiums.

## **VI. Mobile Home Moves**

The State may reimburse an employee to move a mobile home under the following circumstances:

- The mobile home is the primary residence of the employee;
  - The employee's commuting distance shall have increased by at least 50 miles one way;
  - The appointing authority shall give written authorization prior to the employee incurring any expenses;
- and

### **A. Commercial Mobile Home Move**

1. Only a licensed and bonded mobile home transfer company in the area may be engaged to conduct the move.
2. The State may reimburse the employee for labor to unblock or block the mobile home, disconnect or reconnect utility services (electrical, sewer, water, gas, etc.) and disassemble and reassemble skirting only if a licensed contractor performs the work.
3. The State may reimburse the employee for installation materials only when city, county or state codes require specific changes to connect utilities or install the mobile home. Otherwise, no materials may be reimbursable to complete a particular installation of a mobile home.
4. The State may reimburse personal property insurance only if the commercial transfer company provides this coverage as part of the moving fee. Any additional personal property insurance over and above that supplied by the mobile home transfer company shall be purchased at the employee's expense.

### **B. Self-haul Mobile Home Move**

Reimbursements for self-hauled mobile home moves are limited to the following:

1. The State may reimburse only mileage at the rate for a single, privately owned vehicle, as prescribed in the current State Travel Policy.
2. The State may reimburse the employee for labor to unblock or block the mobile home, disconnect or reconnect utility services (electrical, sewer, water, gas, etc.) and disassemble and reassemble skirting only if a licensed contractor performs the work.
3. The State shall not reimburse any charges for insurance.

## **VII. Storage Including Warehouse Handling and Delivery**

All new and transferring employees are strongly encouraged to make arrangements for housing prior to the arrival of household goods at the new location. However, if under *unusual circumstances* prior housing cannot be arranged, the State may reimburse the following expense:

### **A. Storage**

The State may reimburse storage expense up to a maximum of thirty (30) consecutive days after the day the items are moved from the former residence and before delivered to the new residence.

### **B. Delivery and Handling Charges**

1. The State may reimburse delivery and handling charges for the stored household goods and personal belongings; however,

2. Total storage, handling and delivery charges shall not exceed \$800.00.

### **VIII. Exemptions or Amendments**

Periodically, circumstances may require special consideration by the Board of Examiners to grant an exemption to this policy. Likewise, the Board recognizes the value of periodic review of this policy to maintain the best benefits for the State and its employees and to ensure realistic and accountable guidelines for moving assistance statewide. As such, the Board shall adhere to the following guidelines.

#### **A. Exemptions**

An agency or employee seeking an exemption to the State Moving Policy and Procedures shall:

1. Petition the Board stating the terms of the desired change and detailing the relevant extraordinary circumstances; and
2. Secure written approval by the Board prior to altering any terms of this policy or incurring any moving expenses therefrom.

#### **B. Amendments**

The Board shall review this policy for relevance and applicability not less than once every four years. Further the Board reserves the right to amend this policy at any time.

**Approved and signed by the State Board of Examiners at Boise, Idaho the 1st day of January in two-thousand and sixteen. This policy shall remain in effect until such time as the State Board of Examiners may choose to amend or alter this policy.**

\_\_\_\_\_/s/**Brandon D Woolf**\_\_\_\_\_

Brandon D Woolf, Secretary to the State Board of Examiners  
and Idaho State Controller

### **IX. History of Amendments**

The State Board of Examiners first adopted a policy on moving expense reimbursement August 1, 1974. The policy recognized that "in order for the State...to attract and retain professional staff, it may be necessary to defray normal intrastate and interstate moving expenses." Over the years, the policy has been rewritten and amended several times. Table 1 is a chronology of these amendments.

**Table 1. Amendments to State Moving Policy**

<b>Date</b>	<b>Brief Summary of Changes</b>
7/25/1975	Defined limited assistance when selling a home and required approvals, procedures and allowable expenditures for moving
8/1/1980	Expanded allowable expenditures and adjusts limits.
2/1/1986	Adopted second option for home sales (relocation service) and clarified some policy wording
5/13/1986	Clarified mortgage fee as a pre-payment fee
9/23/1987	Adopted further limitations for daily expenses, appliance services and period for sale of home
11/26/1990	Adopted provisions for travel reimbursement including a stopover during the actual move
7/1/1995	Amended limits on offering moving expenses to new hires
4/9/1996	Adopted provisions regarding new hires and voluntary termination payback terms were added
1/1/1998	Adopted limit of moving expense reimbursement offerings to new hires only under extraordinary circumstances and with prior approval of the Board, and required Board approval for amounts over \$5,000
6/15/1999	Amended policy requiring new hires to sign a payback agreement

10/10/2000	Adopted amendment that authorized State Board of Examiners' subcommittee to approve new hire moving requests up to \$5,000 and introduced a prorated payback policy
2/13/2001	Amended policy to clarify taxability of state paid moving expenses
7/1/2002	Adopted a third real estate assistance option: straight percentage of home value as well as adjusted various moving policy rates
2/10/2004	Adopted maximum moving expense reimbursement not to exceed 10% of the employee's base salary or \$5,000, whichever is less; a new service agreement and various policy adjustments for clarity.
7/13/2004	Adopted maximum moving expense reimbursement not to exceed 10% of the employee's base salary or \$15,000, which ever is less; removed policy regarding packing weight limitation; all agencies are required to report moving expense reimbursements annually.
9/1/2005	Amended policy to change the rate for computing deductible moving. As of September 1, 2005, the rate for computing deductible moving is 22 cents/mile. The rate for computing nondeductible moving is 26.5 cents/mile.
1/1/2006	Amended policy to change the rate for computing deductible moving. As of January 1, 2006, the rate for computing deductible moving is 18 cents/mile. The rate for computing nondeductible moving is 26.5 cents/mile.
1/1/2007	Amended policy to change the rate for computing deductible moving. As of January 1, 2007, the rate for computing deductible moving is 20 cents/mile. The rate for computing nondeductible moving is 28.5 cents/mile.
1/1/2008	Amended policy to change the rate for computing deductible moving. As of January 1, 2008, the rate for computing deductible moving is 19 cents/mile. The rate for computing nondeductible moving is 31.5 cents/mile.
7/1/2008	Amended policy to change the rate for computing deductible moving. As of July 1, 2008, the rate for computing deductible moving is 27 cents/mile. The rate for computing nondeductible moving is 31.5 cents/mile.
1/1/2009	Amended policy to change the rate for computing deductible moving. As of January 1, 2009, the rate for computing deductible moving is 24 cents/mile. The rate for computing nondeductible moving is 21.5 cents/mile.
7/1/2012	Amended policy to change the rate for computing deductible moving. As of July 1, 2012, the rate for computing deductible moving is 23 cents/mile. The rate for computing nondeductible moving is 32.5 cents/mile.
1/1/2016	Amended policy to change the rate for computing deductible moving. As of January 1, 2016, the rate for computing deductible moving is 19 cents/mile. The rate for computing nondeductible moving is 35 cents/mile.

## PROCEDURES

### X. Initial Arrangements

A. The Board of Examiners recommends that each agency secure any approvals for exemptions to the Moving Policy prior to announcing a job vacancy in which moving benefits may be offered.

B. The appointing authority shall prescribe the methods and forms for granting authorization for moving reimbursements and for payment of moving expenses in accordance with this policy.

C. The employee shall contact the appointing authority, the office of human resources or accounting division at the appointing agency to initiate any moving expense reimbursement arrangements. The agency director or designated representative shall give *written authorization* (an [Employee Moving](#)

[Service Agreement](#), Appendix D) to an employee or prospective employee *prior to initiating any moving arrangements or incurring any moving expenses.*

## XI. Processing a Request

To process a moving expense reimbursement, the employee shall comply with the following guidelines.

A. Adhere to the policy and procedures pursuant to the State Board of Examiners' Moving Policy and any pertinent moving policy of the appointing agency.

B. Follow the processing steps of the State Controller's Office outlined in:

1. [Moving](#) in the *Statewide Accounting and Reporting System (STARS) Manual*; and
2. ["Non-hourly Earnings Codes"](#) in the *DSP Personnel/Payroll Users Manual (EIS) Common Codes>Earnings Codes>Non-hourly Earnings*.

C. Eligible employees must submit to the appointing agency "adequate accounting" of expenditures, namely receipts, bills, vouchers or other auditable documentation as defined by the IRS ([Publication 521 "How to Report"](#)), to qualify for reimbursements.

D. For further assistance, contact the Bureau of Accounting Services, Division of Statewide Payroll, State Controller's Office, at 334-2394.

Note: The accounting and payroll methods to process moving expense reimbursements depend upon who is paid the reimbursement or whether the reimbursement is qualified or nonqualified according to the federal Omnibus Budget Reconciliation Act of 1993. The federal law made some types of employer reimbursed moving expenses excludable from income under Section 132 of the Internal Revenue Code ([Appendix A](#)).

For further information on State Board of Examiners official policies and procedures, contact the Idaho State Controller's Office at 208-334-3100 or e-mail [brdexam@sco.idaho.gov](mailto:brdexam@sco.idaho.gov)

## APPENDICES

### XII. Appendix A: IRS Taxable / Nontaxable Moving Expenses

Allowable reimbursements by the State may have tax consequences for the employee. Table A1 details allowable reimbursements that the Internal Revenue Service considers qualified and nonqualified real estate relocation expenses. This list is not necessarily all-inclusive and is intended as a convenient reference. For further information, consult the Internal Revenue Service's moving reimbursement regulations (IRS Publication [521](#) or [523](#)) or contact the Division of Statewide Payroll in the State Controller's Office.

*Employees are encouraged to consult with a personal tax professional for advice on the tax implications of any moving reimbursements.*

**Table A1. Examples of Qualified and Nonqualified Moving Reimbursements**

Qualified (Nontaxable; deductible by employee) ‡	Nonqualified (Taxable or nondeductible by employee) Ω
Travel—only during actual move from former to new location	Travel—during any trips other than the actual move
Mileage for moving expenses allowed by the IRS ( <a href="#">XIV. Appendix C: IRS Travel by Car Taxable Moving Rate</a> )	Mileage over the amount allowed by the IRS ( <a href="#">XIV. Appendix C: IRS Travel by Car Taxable Moving Rate</a> )
Lodging—only during actual move from former to new location	Lodging—during any trips other than the actual move



Household goods	Per diem (meals and some incidental expenses)
Packing charges	Storage plus warehouse handling & delivery
Personal property insurance	
Appliance services	
Extra labor	
Truck rental or other rental conveyance	
Mobile home moves	

#### NOTES

‡The total dollars of "Qualified Moving Expenses" are required by the IRS to appear on the employee's W-2 form in box thirteen (13) as Code P if paid directly to the employee.

ΩThe total dollars of "Nonqualified Moving Expenses" will be processed through the payroll system with applicable taxes withheld and corresponding employer benefits paid. The total payment amount will pass through labor distribution and post to the agency's Operating Expense category. The system will generate a state warrant for the net amount payable to the employee.

<br>

### XIII. Appendix B: IRS Time, Distance & Related to Work Tests

To qualify for moving expense reimbursement by the State of Idaho, the employee shall meet the distance test in accordance with the Internal Revenue Service (Pub. 521, ["Who Can Deduct Moving Expenses"](#)). Explanations below are not all inclusive. Please contact your tax advisor or the State Controller's Office, at 334-2394 for further assistance.

#### A. Time Test

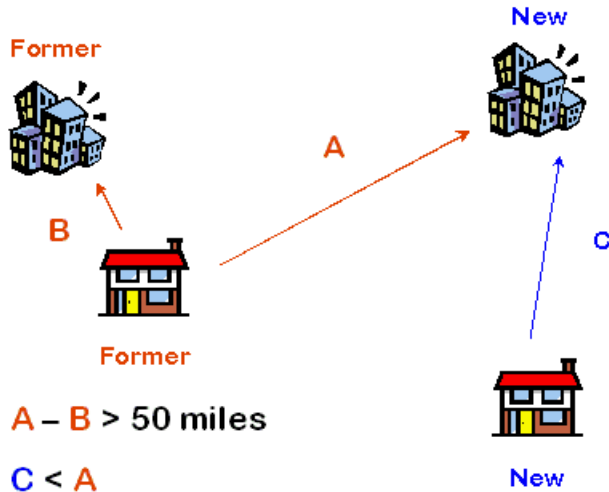
The employee must work full time for at least 39 weeks during the first 12 months after arriving in the general area of the new job location. Full-time employment for the State is a 40-hour workweek for twelve (12) months or an academic contract for either nine (9) or twelve (12) months.

#### B. Distance Test

The distance test considers only the location of the former home. The distance between the employee's new work location and the former home (Figure 1. Distance A) must be 50 miles greater than the distance between the employee's former work location and the former home (Figure 1. Distance B). The distance between a job location and the former home is the shortest of the more commonly traveled routes between them. The employee's commuting distance must have increased by at least 50 miles one way.

#### C. Related to Start of Work

Moving expenses qualify as closely related in time to the start of work when the moving expenses incurred within one (1) year from the date the employee started work at the new location. Moving expenses qualify as closely related in place to the start of work when the distance from the new residence to the new job location (C) is not more than the distance from your former home to the new job location (A), e.g.  $C < A$  (Figure B1).



**Figure B1. Example of Distance Test**

Note: If the Time, Distance and Related to state of Work qualifications are *not* met, IRS will consider the full amount of moving expense reimbursement to the employee to be nonqualified and therefore taxable.

#### **XIV. Appendix C: IRS Travel by Car Taxable Moving Rate**

When traveling by car during the move to a new job location, the *Internal Revenue Service* allows employer reimbursed vehicle expenses that are either:

- a. Actual expenses, such as gas and oil for the vehicle, parking fees or tolls, if accurate records of each expense are kept; or
- b. Current standard mileage rate allowed by the IRS (Pub. 521, "[Travel by Car](#)"). (See the [State Travel Policy and Procedures](#) for mileage rates and conditions for reimbursement allowed by the State.)

Any part of general repairs, general maintenance, insurance or depreciation for the employee's vehicle does not qualify as a reimbursable expenditure.

If the employee chooses to use the State business travel reimbursement rate per mile and it exceeds the current IRS standard mileage rate for moving, then IRS requires that portion of the rate per mile over the IRS standard to be taxable to the employee ([IR-2005-99](#)).

If the employee chooses to use actual expenses for the vehicle, then the State shall reimburse such expenditures only up to the total amount for reimbursement as calculated using the business travel rate per mile in the State Travel Policy.

#### **XV. Appendix D: SAMPLE Employee Moving Service Agreement**

**EMPLOYEE MOVING SERVICE AGREEMENT**  
**State Board of Examiners – SBEX Form# 442-30A**  
**State of Idaho**

"Agency" as used herein is

Name: \_\_\_\_\_

State of Idaho

Address: \_\_\_\_\_

\_\_\_\_\_



2. "Agency" means any state department and executive branch organizations as authorized in I.C. 67-2402 and their affiliated boards, commissions, councils, etc. unless otherwise prescribed by law.
3. "Agency director" (aka agency head) means the chief executive officer, director, administrator or president of a State of Idaho agency or institution of higher education.
4. "Aggregate moving expense reimbursement" means the maximum total of all actual, allowable individual expenditures associated with a move that may be reimbursed by the State pursuant to this State Moving Policy.
5. "Appointing authority" means the agency director or designated representative authorized to hire and fire employees.
6. "Board" means the State Board of Examiners of the State of Idaho.
7. "Employee Moving Service Agreement" means a written agreement signed by the employee and agency director or designated representative defining the terms and conditions of any State paid moving reimbursements.
8. "Nonqualified moving expenses" means expenses that the employee may not deduct from a federal individual income tax return and any reimbursement by the employer for these expenses are taxable income.
9. "Qualified moving expenses," means expenses that the employee may deduct from a federal individual income tax return and any reimbursement by the employer for such expenses is not taxable income.
10. "Reimbursement" means a payment from the State of Idaho to an employee or a vendor with whom an agency may contract directly for assistance to move an employee.
11. "Voluntarily resigns" means the employee elects to terminate employment with the appointing agency, excluding death, serious health disability or circumstances beyond the employee's control and such termination is accepted by the appointing authority.