



County of Santa Cruz

<DEPARTMENT INFO>

<Date>

<Employee Name>

<Street Address>

<City, State, Zip Code>

RE: Relocation Assistance

Dear <Employee or New Hire>,

The County of Santa Cruz has made a job offer to you to include a maximum of \$10,000 in relocation assistance. This offer has been approved under the following conditions:

- You provide receipts that describe the items that meet the County's relocation cost criteria, i.e. moving expenses such as moving van, etc.
- The reimbursement is provided with the understanding that if you should leave County employment for any reason prior to three years from your hiring start date, you will reimburse the County for these costs on a pro-rated basis (\$277.78 per remaining month). As an example, if you left after two years, your reimbursement to the County would be \$3,333.28. Further, the County would be authorized to collect any required reimbursement by deduction from your last paycheck with the County.

Please be advised that as of as of January 1, 2018, all relocation expenses paid by a company (including the County of Santa Cruz) are taxable to employees. This new law will remain in effect through December 31, 2025. As such, employees and employers will pay related payroll taxes and relocation reimbursement will be considered taxable income for employees.

We look forward to working with you on the Santa Cruz County team and to a long and productive employment relationship. If you have any questions, please do not hesitate to contact me or the County Personnel Department at <contact information>.

Sincerely,

<Director Name>

<Department> Director

Your signature below acknowledges your acceptance of the terms outlined above in this letter.

I, <Employee Name>, agree to abide by the terms and conditions listed above:

Signature

Date