

**SANTA CRUZ COUNTY
PERSONNEL ADMINISTRATIVE MANUAL**

Topic: RELOCATION ASSISTANCE

Section: FILLING OF VACANCIES/APPOINTMENT

Number: V. 1. G. (PAM051G)

Date Issued: January 27, 2025

PURPOSE:

This policy provides guidelines for the approval of relocation assistance incentives. The primary purpose of the incentive is to support efforts in attracting candidates for “difficult to recruit classifications.”

CROSS REFERENCE:

Difficult to Recruit or Fill Job Classes Section V.1. F.

PERSONNEL REGULATION 165 R:

The County Administrative Officer is authorized to approve requests for relocation assistance for “difficult to recruit” classifications, up to a maximum of \$10,000, based on actual costs.

POLICY DEVELOPMENT RESOURCES:

Santa Cruz County Intent, History and Utilization, County policies for Solano, Napa, Placer and Santa Barbara Counties.

POLICY:

I. Eligibility

- A. Criteria regarding whether a classification is “difficult to recruit” includes but not limited to the following: frequency of recruitment, number of applicants, industry conditions, turnover rates, number of vacancies, number of positions, or specialized qualifications. In order to be eligible for relocation assistance, the candidate must be hired for a “difficult to recruit” classification.
- B. Relocation assistance is applicable to intrastate and interstate relocation. Approval is dependent upon geographic factors such as the distance that the new hire must move to allow for a reasonable commute to the new

work location. Additionally, the amount approved may also vary based on the estimated costs of the relocation.

- C. The relocation assistance shall only be approved for new hires that relocate at time of hire.
- D. Relocation assistance is at the discretion of the County Administrative Officer (CAO) based on eligibility factors described herein.
- E. Relocation assistance must be used within the first calendar year of hire. Requests for extensions may be approved by the CAO for extenuating circumstances and are solely at their discretion.

II. Items Covered

Actual and necessary moving expenses are eligible for reimbursement, including the following:

- The cost of moving household goods and personal effects such as packing, crating, transporting, unpacking, and packing. Such costs are limited to one household move not per employee in household.
- Actual and reasonable expenses related to insurance for the household and personal effects while in transit, if incurred within a 60 day period after hire.
- The cost of moving household goods and personal effects to and from storage.
- The cost of storing household goods and personal effects while you are at the new job location.
- The cost of traveling from your former home to your new home such as reasonable expenses for lodging, airfare, car transport expenses, oil, and gas.
- Temporary living expenses such as rental expense for house, apartment, condominium, motel, hotel, or similar dwelling temporarily occupied by new hire until residency is established, not to exceed six (6) months from date of hire.

III. Items Not Covered

Relocation assistance is for the purpose of reimbursement for transitory costs due to the acceptance of a new job in a different area. Assistance is not for costs that could be incurred regardless of the move. Items not eligible for reimbursement include but not limited to the following:

- Meals during travel
- Depreciation on car
- Purchase of a new home
- Home improvements to help sell your former home
- Mortgage penalties
- Real estate taxes
- Return trips to former residence
- Expenses of buying or selling a home
- Home furnishings
- Car tags

IV. Repayment

Employees who separate prior to three years from the hire date (36 months or part-time equivalent) shall reimburse the County for reimbursed costs on a pro-rated basis. Example: Employee received \$10,000 (\$3,333.33/year or \$277.78/month) and leaves after two (2) years. Employee shall reimburse County \$3,333.33 for the year they will not complete service.

V. Taxation

Taxability is subject to the Internal Revenue Service Regulation. As of January 1, 2018, all relocation expenses paid by the employer are taxable to the employee. This law will remain in effect through December 31, 2025.

PROCEDURE FOR APPROVAL OF RELOCATION REIMBURSEMENT:

- I. Relocation assistance requires approval of the County Administrative Officer prior to offering to the candidate. Hiring department to send the Request for Relocation Reimbursement Memo to their assigned recruitment analyst for review with the Personnel Director as to whether the classification is “difficult to recruit.” Sample of the Relocation Reimbursement Memo is included as [Attachment A](#).

- II. The Personnel Director shall make a recommendation to the County Administrative Officer. If approved by the County Administrative Officer, the signed memo will be forwarded to the departmental liaison.
- III. Hiring department to memorialize the relocation assistance offer, review parameters, and obtain employee agreement to the terms. Sample of the Employee Agreement is included as [Attachment B](#).
- IV. The hiring department shall notify the candidate of the approval and will attach a copy of the signed memos (Attachment A & B) to the hiring paperwork (commonly referred to as the Position Action Form – PAF).

PROCEDURE FOR PAYMENT OF RELOCATION REIMBURSEMENT:

- I. Reimbursement requests shall be submitted by the requesting department on behalf of the employee to the Personnel Director for approval on [AUD 25](#) along with a copy of the CAO approval memo ([Attachment A](#)), a memo with breakdown of the costs, and the accompanying receipts outlining proof of expenditures.
- II. If reimbursements are periodically submitted, copies of previously approved submissions must be included each time for the Personnel Director to verify remaining eligible reimbursement amounts.