

Policy Title: Candidate Interview and Relocation Assistance

Policy Number: Part 5, Staff Policies; Chapter 3, Reimbursements; Section 2

Type of Policy: Administrative

Adopting Resolution: ~~CC18-289~~

References: Internal Revenue Code §127; Resolution CC17-217, CC18-289

Effective Date: ~~August 28, 2018~~

Adoption Date: ~~August 28, 2018~~

Administrative Revision Date: Not applicable

Policy Custodian: Finance Division

Compliance: All Appointed and Elected Officials Offices and staff

Purpose: To inform hiring managers of permissible travel expenses for candidates interviewing for a posted vacancy and limitations and reporting responsibilities if relocation assistance is offered in conjunction with an offer of employment at Jefferson County.

A. Definitions

1. Candidate: An applicant for a posted vacancy who resides outside the Denver Metropolitan Area and is required to travel to a county building or facility for an in-person interview.
2. Interview Expenses: Interview Expenses include reasonable expenses associated with traveling to the interview, including airfare or mileage reimbursement, lodging, and meals and incidentals.
3. **Qualified Relocation Expenses:** Qualified Relocation Expenses include reasonable expenses associated with the circumstances of the move, including; mileage reimbursement for the shortest most direct route available for travel by vehicle or the actual amount of gas and oil for the vehicle travel on the shortest most direct route, lodging while traveling from the former household to the new household, the cost of packing, crating, and transporting household goods and personal effects, the cost of storing and insuring household goods and personal effects within any period of 30 consecutive days after the day the goods and effects are moved from the former household, and moving household goods and personal effects to and from storage. Meals are not a qualified moving expense.

B. Candidate Interview Assistance

1. Meals and Incidentals

- a. The hiring manager may reimburse candidates for reasonable Interview Expenses provided expenditure limits are provided to the candidate by the hiring manager prior to expenditures.
- b. The County will not reimburse for gambling or purchase of alcohol and/or gift cards.
- c. The value for meals and incidentals should generally align with the Meal Per Diem Tables in effect at the time of travel as provided by the US General Services Administration (GSA) for travel to Denver. The Meal Per Diem Table can be accessed through this link <https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>

2. Airfare

- a. The employee and hiring manager shall confirm tickets based on the lowest logical airfare as determined by the following criteria:
 - Connecting flights that result in significant cost savings and add no more than 2 hours travel time
 - A flight within two (2) hours of intended departure or arrival time
 - Maximum use of non-refundable tickets when applicable
- b. If the lowest logical airfare is not accepted, the employee must obtain approval from the Elected or Appointed Official or Department Director or above.
- c. Business and First Class are not permitted and will not be reimbursed.

3. Mileage Reimbursement

- a. Mileage Reimbursement can be provided to candidates who live outside the Denver Metropolitan Area when air travel is not feasible or is more costly than driving.

4. Lodging

- 1- The County will pay the cost of lodging when an overnight stay is required.

C. Relocation Reimbursement Limit

1. A Division, Department or Office may reimburse Qualified Relocation Expenses of up to \$5,000 to attract a highly qualified external candidate whose skills, knowledge and/or abilities are deemed essential to the mission of the county. The county will not provide relocation assistance that is not for Qualified Relocation Expenses.

~~D. Reimbursement Requirements~~

- ~~4.2.~~ Income Tax Requirements: Employer reimbursed moving expenses are taxable and will be included on the employee's W-2. The candidate should seek personal tax advice prior to accepting relocation assistance.
- ~~2.3.~~ Repayment Requirements: The individual receiving the relocation assistance must stay employed by the county for two (2) years. If the individual voluntarily terminates employment prior to serving two (2) years, he or she must repay the assistance on a pro-rated basis for each month of service remaining in the two years of service.
- ~~3.4.~~ The hiring manager must notify the Finance Division prior to offering relocation assistance and the candidate must sign a form acknowledging their acceptance of the terms of this policy.
- ~~4.5.~~ The county shall only reimburse for Qualified Relocation Expenses after proper submission of receipts. All information must be communicated to the payroll department for inclusion on their W2 form.