

SAN DIEGO COUNTY REGIONAL AIRPORT AUTHORITY

POLICIES

ARTICLE 3	-	PERSONNEL
PART 3.3	-	EMPLOYEE REIMBURSEMENT
SECTION 3.31	-	SENIOR LEVEL RELOCATION PROGRAM POLICY

PURPOSE: To provide for the reimbursement of defined expenses incurred when a new Senior Level employee relocates more than 100 miles for the purpose of full-time, exempt employment with the San Diego County Regional Airport Authority (“**Authority**”).

POLICY STATEMENT:

(1) Objective. To provide financial and administrative relocation assistance to a salaried Senior Level employee in order to maximize their performance and minimize their inconvenience during relocation and assumptions of new duties and responsibilities.

(2) Definitions.

(a) *Senior Level* – Full-time, exempt employees who hold the title of and receive the benefits of a Director, or above, at the Authority.

(b) *Household Goods* – The personal property of the employee and Immediate Family, and specifically, that which can be legally transported in accordance with the Department of Transportation regulations.

(c) *Immediate Family* - Spouse, domestic partner (as that term is defined in California Family Code section 297) and those persons currently residing in the employee’s household, who are considered legal dependents of the employee. Eligible children include those under the age of 19, or under the age of 24 who are full-time students.

(d) *Temporary Housing* – Furnished living accommodations for the employee and Immediate Family prior to moving into a permanent residence in the new location.

(e) *Temporary Storage* – Storage facilities and associated insurance costs for Household Goods after goods are removed from the employee’s home, if required. This may also include movement of Household Goods out of storage and any special handling requirements to accommodate the storage and movement of Household Goods.

(f) *Travel Authorization* – A written approval for an employee to incur expenses in alignment with the Authority’s Travel Reimbursement Policy. The Travel Authorization must be completed by the new employee and approved by the hiring department’s Vice President or President/CEO or the Board in the case of a new employee in the following positions: President/CEO, General Counsel or Chief Auditor.

(g) *Travel Claim* – The employee’s statement to the Authority of costs incurred while relocating.

(h) *Travel Expenses* - Travel and en route living expenses incurred by the employee and Immediate Family during the move to the new location.

(3) Scope.

(a) This Senior Level Relocation Program Policy (“Policy”) provides an outline and explanation of the benefits and services that may be available to facilitate relocation exceeding 100 miles from their current place of residence. The specific components of relocation offered to each individual employee must be negotiated on a case-by-case basis, as directed by the respective department head, negotiated by the Director, Talent, Culture & Capability, and authorized by the President/CEO, or Board in the case of a new employee in the following positions: President/CEO, General Counsel, or Chief Auditor.

(b) This Policy is considered a part of the Authority’s overall market competitive compensation and benefit programs and is intended to enhance the Authority’s ability to recruit and retain the talent needed to support its mission, vision, values, goals, and objectives.

(c) Final approval for any expense, including expenses not specified within this Policy, will reside with the President/CEO, or designee, or Board in the case of a new employee in the following positions: President/CEO, General Counsel, or Chief Auditor. Consideration for each expense will be based on the position being recruited for, the scope of expense(s) being requested, and reasonable economic parameters.

(d) All relocation expenses must be incurred within 180 days of the date the written relocation agreement is signed. Expenses incurred after this period will not be reimbursed. Some expenses may be paid directly by the Authority to the vendor. For all other reimbursement expenses, the employee must obtain receipts for incurred expenses and submit them along with the Authority’s reimbursement request forms.

(e) This policy does not apply to new or relocating employees who live within San Diego County.

(4) Conditions. As approved and authorized:

(a) Relocation benefits are extended with the understanding that if the employee voluntarily terminates employment or is terminated for cause within twelve (12) months of the effective date of hire, the Authority will require the individual to repay a pro-rated amount of the expenses paid in connection with their relocation, unless the required reimbursement is waived by the President/CEO. An offer letter or the employment contract executed by the new or relocating employee shall reflect these requirements.

(5) Relocation Benefits Summary.

(a) **Separate Travel for Immediate Family.** The Authority may reimburse for separate travel for Immediate Family to the new location in the following instances:

(i) Commercial transportation accommodations are required for a minor dependent or a physical condition.

(b) **Home Finding Trips:** The Authority may reimburse for two home finding trips from the employee's place of origin up to 5-days duration each, including round-trip airfare, car rental, lodging, and per diem,

(c) **Temporary Housing:** The Authority may reimburse for Temporary Housing up to ninety (90) days with any extension being approved by the President/CEO or Board in the case of a new employee in the following positions: President/CEO, General Counsel or Chief Auditor.

(d) **En Route Travel Expenses:** The Authority may reimburse for travel, per diem and lodging expenses for final en route travel to the new location.

(e) **Movement of Household Goods:** The Authority may reimburse for movement of Household Goods (including up to two (2) automobiles) and Temporary Storage for up to ninety (90) days.

(i) When approved and authorized, the employee may initiate services for the movement of Household Goods directly. The guidelines are as follows:

1. Household Goods may be moved directly from the employee's former residence to their new residence, with one pickup and one deliver per transferee;
2. The Authority is not liable for loss or damage to Household Goods or personal effects while in transit. Claims of damage or loss must be settled between the employee and the Household Goods carrier.

(ii) Should the employee make a trip back to their place of origin to return with Immediate Family or to complete Household Goods shipping, they will not be reimbursed for Travel Expenses for the second trip.

(f) **Temporary Storage:** The Authority may pay 100% of the cost of Temporary Storage up to ninety (90) days after goods are removed from the employee's home, if required. The Authority may also pay for the movement of Household Goods out of storage, additional insurance costs while in storage and any special handling requirements to accommodate the storage of Household Goods.

(6) Travel Claim

(a) The employee shall prepare a Travel Claim to request reimbursement for Travel Expenses associated with the employee's relocation. The Authority will audit expenses against relocation agreements and employees must document receipted expenses claimed for reimbursement.

(b) Reimbursement for Travel Expenses shall be made based on the following and in accordance with the Authority's Business Expense and Reimbursement Policy:

Category	Reimbursement Rate
Air Travel	A one-way, economy airline ticket for each member of the Immediate Family from their current residence to travel to San Diego
Ground Travel	Mileage reimbursement at standard Authority rate. Travel must be along the most direct route at a minimum rate of four hundred (400) miles per day. Calculate travel from current residence to new work location, one way, for up to two vehicles.
Train Travel	A one-way, coach ticket for each member of the Immediate Family to travel to their new location. Sleeper car fares may be authorized only if the trip takes over six (6) hours or the travel is overnight.
Lodging En Route	Consistent with the Authority's travel reimbursement policy.
Meals	Consistent with the Authority's travel reimbursement policy.

(7) Tax Information.

Federal tax laws require the Authority to report certain expenses and reimbursements it pays on employees' behalf as taxable income. Payments made as reimbursements or payments to vendors for certain moving expenses, on an employee's behalf, must be included as compensation in the employee's gross income. The Authority is required to withhold federal, state and FICA taxes from these expense reimbursements in the same month in which they are incurred.

(a) The Authority will not be responsible for the correct preparation of an employees' tax returns. Employees are responsible for determining their own eligibility to deduct specific moving expenses and for determining the year in which they are deductible.

[Amended by Resolution No. 2022-0093 dated November 3, 2022.]

[Amended by Resolution No. 2018-0133 dated December 6, 2018.]

[Adopted by Resolution No. 2007-0066 dated July 5, 2007.]