

# LDS Church U.S. Relocation Policy

*New Hire  
Grades 96 and Above*

JANUARY 2018

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# Welcome

Congratulations on accepting your new employment! This time can be both exciting and apprehensive as you prepare to relocate. This policy is intended to assist you in the process of relocating and help put you at ease by providing needed information and tools.

This policy is intended for newly hired employees grades 96 and above of the Corporation of the President of The Church of Jesus Christ of Latter-day Saints (COP), the Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints (CPB), and other related entities. The decisions you make during the relocation process can have financial, tax, and legal consequences. This policy is intended to minimize the out-of-pocket expenses and tax liability you may incur during your relocation.

It is very important that you follow this policy and work with your department human resource representative and the relocation experts your employer will make available to you. Providers will contact you directly. **Do not contact any service providers, including realtors, van lines, hotels, and so on, prior to reviewing this relocation policy.** Discuss any unanswered questions with your department human resource representative.

We thank you for accepting your new employment and wish you the best in your relocation experience.

NEW EMPLOYEE INFORMATION		
Name	Employee ID #	Department

# Important Contact Information

For help with questions about your relocation, please contact your department human resource representative *first*. This is your primary contact.

PRIMARY CONTACT		
Name	Phone number	Email
David Blake	1-801-240-1545	BlakeDK@ldschurch.org

**For additional relocation assistance, you may contact the following specialists:**

MOVING QUESTIONS		
Name	Phone number	Email
Tyler Passey, Global Logistics	1-801-240-3864	tyler.passey@ldschurch.org
Joe Haynie, Global Logistics	1-801-240-1133	hayniejs@ldschurch.org

You will also be assigned a coordinator from a moving company who will contact you.

REAL ESTATE QUESTIONS		
Name	Phone number	Email
Elicia Causey, Century 21	1-801-300-0020	elicia.causey@century21.com
Heather Barker, Century 21	1-801-449-3020	Heather.barker@century21.com

CHURCH TRAVEL QUESTIONS		
Name	Phone number	Email
Carla Cook, Church Travel	1-801-240-5912	cookcj@ldschurch.org

**To call any of the above numbers (with a 240 prefix) toll free:**

- Call 1-800-453-3860
- Input the extension (2 + the last 4 digits of the number)

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# Section 1: General Information

This relocation policy supersedes any prior written or unwritten policies, procedures, guidelines, and descriptions of benefits. Any benefits stated in this policy will be in effect for 12 months from your acceptance date, which is the date you officially accepted the job offer. Final interpretation of this policy rests solely with the Human Resource Department managing director.

This policy is intended to minimize personal expenses resulting from your relocation and allow for reimbursement of eligible costs.

If you choose not to use one of the eligible benefits, you are not entitled to increase the amount of any other benefit. For example, if you do not request an area visit but request temporary housing assistance, you are not entitled to receive temporary housing in excess of the maximum amount. There will be no cash paid out for unused benefits.

Payments for these benefits come from the sacred funds of the Church. We expect you to exercise initiative, sound judgment, and thrift in following all aspects of this policy.

You should not share this relocation policy with realtors, mortgage brokers, or others assisting in the relocation process.

## 1.1 ARRANGEMENTS

As soon as you accept your new assignment, please contact your department human resource representative. Do not contact service providers such as realtors, van lines, rental companies, hotels, and so on, until you review these policies and discuss any unanswered questions with your department human resource representative.

Your employer has contractual relationships with service providers and it is important to use the contracted vendors. Adherence to this policy will help provide quality service at the best price.

## 1.2 ELIGIBILITY

You are eligible for these benefits if you meet all of the following criteria:

- You are a new employee, grade level 96 and above.
- The distance between the former residence and the new place of employment is at least 50 miles more than the distance between the former residence and the former place of employment.
- The transaction on the home, condominium, or apartment in the new location is completed within one year of the acceptance date.

### 1.3 TAX CLASSIFICATION OF EXPENSES

The employer follows federal guidelines for reporting expenses associated with your relocation. All relocation reimbursements provided to you will be placed into one of the following two categories:

#### Category 1 Expenses

These expenses are paid or reimbursed by the employer and are not reportable as income or subject to withholding taxes. Examples include:

- The cost of shipment, storage, or both, of your household goods
- Most travel and lodging expenses related to the relocation

#### Category 2 Expenses

These expenses are subject to withholding taxes (federal, Social Security, Medicare, state and local taxes). Examples include:

- Pre-move travel (home, condo, or apartment hunting)
- Temporary living
- All meals
- All other relocation reimbursements and allowances

Your reimbursement amount will be increased to help offset taxes related to Category 2 expenses. However, combined income of spouse and other additional income could increase personal income taxes above the amount reimbursed.

Certain moving expenses may be deductible on your personal income tax return. Consult with your tax advisor.

### 1.4 RECORD-KEEPING AND TAX ISSUES

Submit detailed receipts (including sales tax) and statements of reimbursable expenses incurred using the Relocation Expense Voucher. It is your responsibility to substantiate relocation expense claims submitted to the employer. Incidental expenses that are not reimbursable under this policy should not be reported to the employer. The relocation allowance (see section 5.1) may be used to offset non-reimbursable expenses.

It is your responsibility to understand the applicable tax laws and substantiate any deduction claimed on your income tax return. See IRS Publication 521 for further information as to the tax treatment of moving expenses. You may also want to consult a tax advisor.

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## Section 2: Finding a New Residence

The employer offers home-finding, realtor, and rental assistance through a network that specializes in helping you locate a new residence in a neighborhood that best meets your needs.

### **2.1 HOME OR APARTMENT FINDING TRIP**

A relocation counselor will call you directly. It is important to work with your relocation counselor to find a qualified realtor or apartment finding company. Do not contact realtors or apartment finding companies before you speak with your relocation counselor.

If the distance from your old home to your new work location is more than 250 miles, Church Travel Services will provide round trip airline tickets and lodging for you and your spouse for one trip with up to a maximum stay of five consecutive nights. Your department human resource representative will direct you to Church Travel Services to help make these arrangements. Reimbursable expenses include lodging, meals, parking, tolls, car rental, and other reasonable travel expenses.

If the distance from your old home to your new work location is 250 miles or less, you will be reimbursed for your mileage at the approved relocation mileage rate (see IRS Publication 521). Other reimbursable expenses include lodging, meals, parking, tolls, and local mileage to find a new residence.

All reimbursable expenses must be documented with itemized receipts and reported on the Relocation Expense Voucher. Other expenses, such as telephone, laundry, dry cleaning, entertainment, baby-sitting, and pet boarding are your responsibility. See section 5.1 for reimbursable expenses.

### **2.2 LEASE TERMINATION**

Costs to terminate the lease on your primary residence will be reimbursed up to a maximum of one month's rent. Your costs could include forfeiture of rent, cleaning deposit, or other penalties associated with the lease termination.



### 2.3 PURCHASE CLOSING COST REIMBURSEMENT

Eligible closing costs on one loan will be reimbursed on your purchase of the new location residence. Your residence must be a single unit (house), town home, or condominium and must be your primary residence. Vacation homes, summer cottages, and property held for investment are not eligible.

Approved reimbursements include the following costs:

- Lender service fees (for mortgage processing and approval)
- Title insurance fee—mortgage and mortgagor (includes title fee and title search fee)
- Appraisal fee (appraisal services, if rendered)
- Mortgage tax (tax paid to state by person taking out a mortgage)
- Real estate transfer tax (tax property exchange transaction)
- Recording fees (recording of deed, etc.)
- Survey expense (if required)
- Home inspections
- Credit report expenses (if required of buyer by lending institution)
- Notary fees
- Loan origination fees not to exceed one percent
- Closing costs incurred in taking title to the property, including, but not limited to, attorney's fees, escrow or conveyance fees (for retained legal services)

Only those expenses which are reasonable and customary for the area are eligible for reimbursement. A copy of the final signed Settlement Statement is considered proper documentation for reimbursement to be attached to the Relocation Expense Voucher. Loan discount points will not be reimbursed.

Only in unusual circumstances does the employer advance closing costs on a new home. The employer has made arrangements with certain lenders to facilitate a "Direct Bill" option that may be available for your use. Funds received from a Direct Bill are not reimbursable.

**Non-Reimbursable Closing Costs** include, but are not limited to:

- Any full or pro-rated homeowner's insurance
- A second loan and/or mortgage (including those referred to as 80/20 loans)
- Property taxes
- Interest charges
- Escrow amounts
- Private Mortgage Insurance (PMI)
- Mortgage Insurance Protection (MIP)
- Hazard insurance
- Homeowner association fees
- Direct Bill closing costs

## **2.4 FINAL TRAVEL TO NEW LOCATION**

Direct route mileage (such as mapquest.com, google maps, and so on) and the cost of reasonable lodging and meals for family members en route will be reimbursed. Expense documentation including itemized receipts must be submitted with the Relocation Expense Voucher to your department human resource representative.

## **2.5 MOVING YOUR AUTOMOBILE(S)**

Direct route mileage (such as mapquest.com, google maps, and so on) will be reimbursed for up to two family passenger vehicles driven to the destination. Reimbursement will be at the approved IRS relocation mileage rate. Your employer will not pay to have any vehicle(s) moved. If you arrange to have your vehicle(s) moved rather than driving them yourself, you can use the mileage reimbursement to offset those expenses; however, it is your responsibility to make those arrangements.

## **2.6 TEMPORARY HOUSING**

Temporary housing costs may be reimbursable, but must be approved by the department human resource director on a case-by-case or exception basis.

Upon approval you may be eligible for up to 30 consecutive days of temporary housing. Temporary housing begins the day you arrive at your new destination and ends when you move into your new residence or reach the consecutive day maximum. Most temporary accommodations are full service, with cooking and laundry facilities. Daily living expenses while in temporary housing are your responsibility and will not be reimbursed.

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## Section 3: Selling Your Home

This section describes the policies related to selling your home. Your residence must be (1) a single unit (house), town home, or condominium and (2) must be your current primary residence. You must also have clear title to the property.

To maximize your real estate benefits, contact your department human resource representative prior to initiating any aspects of your home sale, including engaging a realtor.

*PLEASE NOTE: Your employer will not participate in any short sales, foreclosures, or make up any difference in negative equity situations.*

### 3.1 HOME SALE ASSISTANCE

If you choose to sell your home using the following home sale assistance benefits, you must notify your department human resource representative in writing or by email within 15 days of your employment acceptance date.

The employer provides a professionally administered home sale assistance plan which offers the relocating homeowner several excellent benefits, including:

- Selection and management of realtors and other service providers
- Reduced costs and fewer expense reimbursement requests
- Objective advice concerning repairs and remodeling prior to offering the home for sale
- Assistance in pricing, resale strategy, and negotiations
- Payment of normal costs to sell the home

Once your home is properly listed, your relocation counselor will provide assistance with marketing strategy, real estate broker management, pricing, and negotiations for the home sale process.

If you choose not to sell your home, you are responsible for any alternative arrangements (such as property management fees, etc.). You will be responsible for any expenses associated with alternative arrangements.

### 3.2 FINANCIAL RESPONSIBILITIES OF EMPLOYEE

You are responsible for:

- All costs of maintaining the home until closing (mortgage, homeowner's dues, taxes, insurance, utilities, maintenance, etc.)
- Any required repairs or other costs agreed upon in the terms of the sales contract which are not customarily paid by the employer under this policy
- Any seller concessions or seller-paid discount points for the buyer
- Any costs associated with "curing" defects in title
- Any outstanding or unpaid assessments due to a homeowner's association, city entity, etc.

### 3.3 FINANCIAL RESPONSIBILITIES OF EMPLOYER

The normal costs to sell the home will be reimbursed by the employer, including real estate commissions up to six percent.

The employer will pay any of the following normal costs of sale:

- Real estate broker's commission of six percent or less (commissions on homes sold for more than \$500,000 will be limited to \$30,000)
- Legal, escrow fees, and/or legally required attorney's fees up to \$500 (if applicable)
- Title insurance (if customarily paid by the seller)
- Reasonable closing expenses customarily paid by the seller, which may include the following:
  - Revenue stamps
  - Transfer taxes
  - Recording fees
  - Termite inspections
  - Mortgage cancellation fees

*NOTE: Costs paid by the seller on behalf of the buyer are not considered reimbursable closing costs.*

### 3.4 RELOCATION ADVANCE

Upon request, the employer may advance the applicable closing costs on the sale of the employee's residence. An estimated settlement statement must be submitted with the Relocation Expense Voucher at least two weeks prior to the close of escrow.

Submit the voucher and appropriate documentation to your department human resource representative. You may choose to receive the advance by direct deposit or check.

Differences between the estimated and actual closing costs will be adjusted the next time you submit a Relocation Expense Voucher. Be sure to enter closing costs in the "Housing Assistance" section and enter the amount you were advanced on the "Less any advances" line at the end of that same section.

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## Section 4: Shipping Your Household Goods

Your relocation counselor will help you make arrangements for a representative who will visit your home to provide an estimate, determine your packing needs, and any other requirements. Please be sure to allow the representative to inspect your entire home, including basement, garage, patio, attic, outbuildings, and off-site storage. Include all items you will be shipping. Failure to include all items could result in an incorrect estimate and additional costs to you. Inform the representative of any items that will not be included in your shipment. Automobiles may not be shipped as part of a household goods shipment.

The cost to ship your household goods will be billed to the employer. Services include packing, unpacking, insuring, and transporting household goods. Any irregular costs or special problems apparent at the time of the move must be authorized in advance by your department human resource representative. The employer will pay to move up to 18,000 pounds of your normal household goods. If the family size exceeds five, approval may be given for an additional 1,000 pounds per person beyond five.

Be sure to be home or to have a personal representative present during the packing operation and at time of delivery. Unpacking consists of placing boxes and furnishings in designated rooms, setting up beds, and removing any loose packing materials. It does not include removing goods from boxes, putting goods away, or rearranging furniture. If you are considering doing some of your own packing, please discuss with the carrier any limitations on their insurance liability for personally packed items.

### **4.1 BILL OF LADING AND INVENTORY LISTS**

Please pay special attention to important papers you will be asked to sign. The bill of lading authorizes your release of your household goods to the driver during transit. The inventory form is the most important factor for any future damage claim. This inventory is considered the legal count of your belongings and also indicates their condition when leaving their original location.

It is important before signing that you make sure the inventory form lists every item in your shipment and the entries regarding the condition of each item are correct. You have the right to note any disagreement. When your shipment is delivered, if an item is missing or damaged, your ability to recover may depend on the notations made.

When the shipment is delivered, it is your responsibility to check the items delivered against the items listed on the inventory. The driver usually places a small numbered tag on each item as the inventory is prepared. The numbers should correspond to the numbered items on the inventory form and facilitate checking off the items. It is your responsibility to check off items

as they are unloaded. Only items found on the inventory form will be recognized in any future claims settlement. At the time of delivery it is your responsibility to note any damage to items. Damage noted at time of delivery will have the best chance of full settlement.

All claims are to be submitted directly to your assigned moving vendor for processing. Forward unresolved claims to your department human resource representative.

#### **4.2 EXCLUDED AND UNAUTHORIZED ITEMS AND SERVICES**

You are responsible for the shipment of the following items:

- Farm tractors or implements
- Live plants
- Firewood
- Animals or household pets
- Campers or pickup shells
- Large quantities of heavy food storage (such as wheat)
- Bricks, flagstones, sand, or other construction material
- Lumber or building materials
- Landscaping materials
- Boats, trailers, or other recreational vehicles
- Mobile homes
- Non-portable satellite dishes
- Wall-to-wall carpeting
- Items connected to a business operated out of your home, and large or heavy items requiring extra handling or shipping costs
- Other items deemed unusual or unsafe to transport
- Exclusive use (reserving entire van when extra space could be utilized by another shipment)
- Expedited service (requesting first-in/first-out schedule or weekend delivery)
- Maid service
- Piano tuning
- Drapery and other window treatment assembly or disassembly
- Stamp and coin collections
- Personal papers, deeds, passports, and letters of credit
- Bills, securities, stocks, and bonds
- Currency
- Jewelry
- Furs
- Other highly valuable personal property

### **4.3 SPECIAL HANDLING AND INSTALLATION**

Where a professional moving company is used, the employer will cover the cost of packing, unpacking, crating, uncrating, and disconnecting or connecting normal household appliances. This includes items such as stoves, refrigerators with icemakers, washers and dryers, grandfather clocks, and pool tables. You are responsible for the cost of disconnecting or connecting antennas, cable services or satellite receivers, window coverings, and so on.

### **4.4 ITEMS CARRIERS ARE PROHIBITED TO SHIP**

Department of Transportation (DOT) regulations prohibit carriers from shipping the following:

- Hazardous chemicals
- Combustible items
- Ammunition and firearms
- Aerosol cans
- Matches
- Frozen and perishable foods
- Paint
- Plants and shrubbery
- Explosives

### **4.5 STORAGE OF HOUSEHOLD GOODS**

Every effort should be made to plan for a direct move of household goods to your final destination. Unloading goods and placing them in temporary storage, for any period, can substantially increase the cost of a move and can increase the risk of damage to your items.

Temporary storage costs must be approved by the department human resource representative. Upon approval, you may be eligible for up to 30 consecutive days of temporary storage, if necessary. Storage includes the cost of putting goods into storage and one complete delivery to your permanent residence. Deliveries will not be made from the storage-in-transit location to any temporary living location. You are responsible for any storage costs beyond 30 days.

### **4.6 INSURANCE COVERAGE FOR GOODS SHIPPED**

Full transit insurance is provided by the selected moving carrier at the current per pound rate for the total weight of shipment. Please work with your moving carrier to understand the insurance valuation process and assure yourself that your items are insured properly. Valuable paintings or collectibles should be brought to the attention of your moving company representative so they can be inventoried. If additional insurance is needed, you are responsible for the cost.

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## Section 5: Miscellaneous

This section contains policies related to the relocation allowance, travel accident insurance, and personal legal matters.

### 5.1 RELOCATION ALLOWANCE

After your acceptance of new employment, you are eligible to receive a payment of \$2,500, less applicable withholding taxes. This allowance is taxable income and is to cover relocation expenses that are not reimbursable by the employer. This allowance will be paid to you through the payroll system.

To receive this allowance you should:

1. First, contact your department human resource representative.
2. Complete your bank and direct deposit information, which accompanies the packet containing your relocation offer (if you do not already have direct deposit set up through payroll).
3. Enter \$2,500 on the Relocation Allowance line near the top of the Moving Expense Summary section of the Relocation Expense Voucher.
4. Complete the applicable employee information on the voucher and sign and date the form.
5. Submit the voucher to your department human resource representative.

Expenses that might be paid with the allowance include:

- Utility security deposits in new location
- Transportation of pets
- Miscellaneous expenses without an itemized receipt
- Fix-up costs of new home, condo, or apartment
- Repairs on current home, condo, or apartment
- Miscellaneous items necessary for new home, condo, or apartment (drapery rods, etc.)
- Cost to replace items that could not be shipped, such as perishable foods, paints, or cleaning supplies
- Licensing of vehicles in new location
- Disconnecting or connecting utilities
- New driver's license
- Other items (no restrictions)

*NOTE: Your employer does not need to see any documentation related to how you used the miscellaneous relocation allowance. If you plan to claim any of these expenses for tax purposes, keep the receipts.*



## **5.2 TRAVEL ACCIDENT INSURANCE**

It is your responsibility to ensure that you and your family have adequate insurance while traveling to the new location. The employer will not pay for any special insurance.

- Travel by air: Air travel insurance is provided with tickets arranged through Church Travel Services.
- Travel by car: Ensure that you have adequate auto insurance before moving to the new location.

## **5.3 PERSONAL LEGAL MATTERS**

Moving to a new location may affect your wills and estate planning. You should review your estate plan with an estate lawyer familiar with the laws in your new location.

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## Conclusion

We recognize that relocating can be challenging and expensive. Your employer has provided important tools and resources to assist you in a successful relocation. Experience shows that those who use the process as intended have fewer problems and challenges.

We hope that you will use the resources that have been provided to help you have a successful relocation experience.

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# General Travel Guideline for House Hunting

## **OPTIONS FOR PAYING TRAVEL EXPENSES**

When you are traveling on Church business, the Church will reimburse you for travel expenses. Your expenses should be conservative. As a general guideline, be as careful with money you receive from the Church as you are with your own. Although airline tickets are billed directly to the Church, you should pay for hotels, meals, car rentals, and other Church travel expenses with personal charge cards or travel advances.

## **DRIVING YOUR PERSONAL VEHICLE**

If you do not qualify for air travel or choose to drive your own vehicle rather than fly, you will be given either the equivalent of two round-trip economy class airfare tickets or actual mileage reimbursement for personal car use, whichever is less.

The central office will determine the airfare equivalent, which will cover the expenses of driving your personal vehicle from the point of origin to your new location (gas, wear and tear on the vehicle, and so on). The Church will also reimburse you for house hunting mileage and for hotel and food expenses en route and at your new location.

## **TRAVELING BY AIR (with central office approval only)**

### **Airline Reservations**

After conferring with your department human resource representative, you may contact the Church Travel Office (1-801-240-1387) to arrange for airline tickets.

### **Special Rates**

The Church may have negotiated special rates on flights between certain cities, and Church travel agents might be aware of special rates or promotions. If your travel plans change after booking your flights through the Church Travel Office, agents can usually make necessary changes with few fees or problems. If you book your own flights online and your travel plans change, the Church will not reimburse any fees or other expenses.

**Lowest Fare**

As a traveler it is your responsibility to minimize all travel costs, including airfare. If you can be flexible in your travel plans, you may save the Church money. Book your flights at least two to three weeks in advance to get the best airfare. Immediate bookings are very costly. (Please refer to your moving policy manual.)

**Changing Travel Plans**

Avoid changing travel plans. There is no discount if you book or change airline reservations less than one week ahead of time. Airlines may charge the Church significant cancellation fees in addition to the full fare for new tickets if you make last-minute ticket changes. When you book your tickets, ask the travel agent to tell you the latest possible date for canceling or rescheduling without penalty. Note the date on your calendar. If you feel there is a valid reason for any change in flight plans, you must get preauthorization from your department human resource representative.

**FOOD AND LODGING****Meals**

The Church will pay for meals and lodging only if you are traveling away from home. Under current tax law the following two conditions must exist for you to be considered “away from home”:

- Your duties must require you to be away from your permanent residence substantially longer than an ordinary day’s work.
- During your time off while away, you must obtain lodging to get sleep or rest to meet the demands of your work.

**Hotel Reservations**

When you call the Church Travel Office to make hotel reservations, please request a Church discount. If you are aware of good low-cost accommodations, please have the agent make your reservation accordingly.

## **CAR RENTALS**

### **Economical Car Rental**

Since rental cars are generally the most expensive mode of transportation, use them only when less expensive transportation is not practical or available. If you need to rent a car, try to reserve a small economical car in advance through the Church Travel Office.

### **Rental Agencies**

The Church has a discount agreement with several car rental agencies. The Church Travel Office can tell you which agencies to use.

### **Picking Up and Returning a Car Rental**

If possible, return a car to the same outlet from which you originally rented it. “Round-trip” car rentals are much less expensive than “one-way” rentals. Always return the car with a full gas tank. Car rental agencies usually charge more for gas than fill stations do.

### **Paying for a Car Rental**

Pay for car rentals with traveler’s checks or with your personal charge card. Most rental agencies require a major credit card in order to rent a car. DO NOT use cash and DO NOT ask the car rental agency to bill the Church.

### **Car Insurance**

The Church is self-insured for supplemental car rental collision and personal insurance. When renting a car, be sure to specify that you DO NOT want supplemental insurance.

### **Car Accidents**

If you have an accident in a rental car, fill out the rental agency’s accident report and ask that the deductible amount be billed to the Church. DO NOT allow any damage charges to be added to the rental agreement. DO NOT pay damage charges yourself. DO NOT admit liability to anyone. Get the names of the accident’s participants and witnesses. Refer claimants to the local agency from which the car was rented. All accidents and damage, regardless of who was at fault, should be reported as soon as practical to Duane Liddell in the Risk Management section of the Finance and Records Department (ext. 2264).

## **EXPENSES AND REIMBURSEMENTS**

### **Processing of Invoices and Reimbursements (as stated in the Church policy guidelines)**

- Receipts: All vendor invoices should be forwarded to your department human resource representative for processing.
- Reimbursable Expenses: Relocation expenses must be sent to your department human resource representative for processing. All expenses must be documented with itemized receipts.

### **ITEMIZED RECEIPTS**

Please provide your department human resource representative with valid itemized or detailed receipts when submitting your Relocation Expense Voucher(s) for reimbursement.

A valid receipt includes an itemized listing or description of what was purchased and lists the sales tax separately. A signed credit card slip that only shows the total amount spent is *not* a valid receipt. For example, most restaurants will only give you a credit card receipt unless you specifically ask for an itemized receipt. You can write the amount of the tip on the itemized receipt so that you are reimbursed for the total amount, or you can attach your credit card slip to the itemized receipt. Please do not use a highlighter on receipts.

In rare circumstances, an itemized receipt may not be provided by the vendor or may be lost. If you do not have a receipt, please make a substitute receipt to document the expenditure in writing, including:

- Reason for not having a receipt
- Amount of the missing receipt
- Date of the expenditure
- Name of the store or vendor
- Detailed description of what was purchased
- Purpose of the expenditure

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**Checklist**

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**Two weeks before your move**

- ☐ Clean and repair clothing and other items
- ☐ Return things borrowed; collect things loaned
- ☐ Have your bank transfer accounts and release any safe deposit boxes
- ☐ Arrange to disconnect utility services
- ☐ Arrange to connect utility services at new home
- ☐ Give away items you don't plan to take (if you give to a charitable organization, get signed receipts for tax purposes)

**One week before your move**

- ☐ Dispose of all flammables
- ☐ Have car inspected and serviced
- ☐ Select traveling games
- ☐ Set items aside to pack in car
- ☐ Pack suitcases (you may need to live out of them for the first day in your new home)
- ☐ Line up a baby-sitter for moving day so you can attend to moving
- ☐ In a special carton, place items you will need first in your new home (soap, towels, cooking pot, etc.)—mark this carton with sticker “**Load Last—Unload First**”
- ☐ Make up special cartons with “**Do Not Move**” for items to be taken in car

**The day before your move**

- ☐ Clean and air your oven; empty and defrost your refrigerator and freezer and let them air at least twenty-four hours
- ☐ Line up a simple breakfast and paper goods for moving day that will not require refrigeration or much cooking
- ☐ Finish packing personal belongings, but leave out the alarm clock
- ☐ Get a good night's rest

**Moving day**

- ☐ Be available the day of your move or have someone there authorized to answer questions
- ☐ Strip your beds
- ☐ Check on your appliances one last time
- ☐ Accompany the movers while they inventory your possessions to be moved
- ☐ Sign (and save your copy) of bills of lading, and **MAKE SURE DELIVERY ADDRESS AND WAY TO CONTACT YOU EN ROUTE ARE CORRECT**
- ☐ Advise driver exactly how to get to new residence
- ☐ Advise driver of delivery date or dates
- ☐ Before leaving the house, check each room and closet, make sure windows are closed and lights are out

THE CHURCH OF  
JESUS CHRIST  
OF LATTER-DAY SAINTS

## Travel Expense Record

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Name

ID number
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### Purpose of travel

## Expense Record

Enter the date and amount of expenses incurred (cash or charge) into the appropriate column. Total each column and transfer totals to your relocation expense voucher when requesting reimbursement. Sort itemized, detailed receipts by like items, staple together and attach to your relocation expense voucher

[illegible]



## Relocation Expense Voucher

Relocation policy used:		Voucher number (mark one)	
<input type="checkbox"/> Existing employee: homeowner	<input type="checkbox"/> New hire: grades 96 and above	1	2
<input type="checkbox"/> Existing employee: renter	<input type="checkbox"/> New hire: grades 92 to 95	3	4
<input type="checkbox"/> Employee-initiated transfers	<input type="checkbox"/> New hire: grades 90 to 91		

### Instructions

- The Church's relocation policies (for example, "Existing employee: homeowner" or "New hire: grades 90 to 91" at the top of this form) define the types of moves authorized for new and existing employees. The section references on this form (for example, "Section 5.1") refer to sections in the applicable relocation policies. To find the policy that applies to you, go to the Church intranet and search for the specific relocation policy in the Global HR Document Library (under "Main Category: R" for "Relocation"). If you feel that your circumstances warrant considerations beyond a specific policy, consult with your department's human resource representative.
- When you are looking for housing or actually moving, keep all receipts for travel, lodging, meals, and other expenses listed on this form. You must include itemized receipts when you request reimbursement for out-of-pocket expenses. This voucher is your request for reimbursement.
- Under unusual circumstances, a relocation advance may be made available to help defray moving expenses that might place a financial burden on an employee. You must request an advance through your department's human resource representative at least 14 days before you need the advance.
- You are strongly encouraged to input the information needed on this form electronically so that the calculations are accurate. Then print it, sign it, and scan and email it, along with the related receipts, to your department's human resource representative. Or you can mail this voucher and all related receipts to your department's human resource representative at 50 E. North Temple St., Salt Lake City, UT 84150. Include the name of the department in the address. You may need to submit multiple vouchers as you work through the relocation process. Each Relocation Expense Voucher should include only new items (do not include the expenses you listed on a previous voucher).

### Employee Information

Name		Employee ID number	
		<b>RL</b>	
Current street address	City	State or province	Postal code
Preferred phone (with area code)	Work phone (with area code)		
Moving from (city and state or province)	Moving to (city and state or province)	Distance	

### Moving Expense Summary Keep copies and submit receipts for reimbursable expenses.

Payments Made Directly by the Church <sup>1</sup> ("Section 3.4")		General Ledger Coding
Home sale closing costs (paid by the Church to a financial institution)	\$	-1920
Home purchase closing costs (paid by the Church to a financial institution)	\$	-1920
Other expenses paid directly by the Church (give a brief description): _____	\$	-1920
Advance to be repaid (give a brief description): _____	\$	-1920
<b>"Payments Made Directly by the Church" Total</b>		<b>\$</b> Church paid (not eligible for reimbursement)

### Relocation Allowance ("Section 5.1") Allowance must be preapproved, and employee must be requesting payment with this voucher.

<b>"Relocation Allowance" Total</b>	<b>\$</b>	-5103
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### Finding a New Residence ("Section 2")

<b>Airline travel<sup>2</sup></b>	Church-paid airfare (taxable for employee); central-office use only	\$	-5103
	Employee-paid airfare, baggage fees, and similar expenses to be reimbursed	\$	-5103
<b>Other</b>	Car rental and gas	\$	-5103
	Lodging	\$	-5103
	Meals	\$	-5103
	Personal vehicle travel <sup>3</sup> ( _____ miles at _____ ¢ per mile <sup>4</sup> )	\$	-5103
	Other allowable expenses	\$	-5103
<b>"Finding a New Residence" Total</b>		<b>\$</b>	Employee paid (eligible for reimbursement)

- These payments exclude Church-paid airfare, which may be recorded by your department's human resource representative in "Airline Travel" under "Finding a New Residence."
- Round-trip airfare for the employee and spouse will generally be provided by Church Travel Services. You will not receive a bill for Church-paid airfare and should not write on the "Church-paid airfare" line. If you need to pay airfare yourself, include the amount on the "Employee-paid airfare" line along with baggage fees and similar expenses paid directly by you.
- For finding a new residence, approved mileage for one vehicle per home- or apartment-finding trip will be reimbursed.
- The mileage reimbursement rate is set by IRS guidelines and can be obtained from [www.irs.gov](http://www.irs.gov). Use the rate for moving, not the rate for business travel.

## Relocation Expense Voucher—continued

Name	Employee ID number <b>RL</b>
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### Moving Expense Summary—continued

#### Final Travel to New Location ("Section 2.4," "Section 2.5")

Personal vehicle travel <sup>5</sup> ( _____ miles at _____ ¢ per mile <sup>6</sup> × _____ vehicle[s])	\$	-5103
Lodging	\$	-5103
Meals	\$	-5103
Other allowable expenses	\$	-5103
<b>"Final Travel to New Location" Total</b>	<b>\$</b>	Employee paid (eligible for reimbursement)

#### Temporary Living and Storage ("Section 2.6," "Section 4.5")

Living	\$	-5103
Storage	\$	-5103
<b>"Temporary Living and Storage" Total</b>	<b>\$</b>	Employee paid (eligible for reimbursement)

#### Housing Assistance ("Section 2," "Section 3")

<b>Renter</b>	Assistance finding an apartment	\$	-5103
	Reasonable costs associated with rental	\$	-5103
	Lease termination	\$	-5103
	<b>"Renter" Total</b>	<b>\$</b>	Employee paid (eligible for reimbursement)
<b>Homeowner</b>	Home sale and closing costs (attach a copy of closing statement) ("Section 3.3")	\$	-5103
	Home purchase and closing costs (attach a copy of closing statement) ("Section 2.3")	\$	-5103
	<b>"Homeowner" Total</b>	<b>\$</b>	Employee paid (eligible for reimbursement)
	<b>Total Relocation Allowance and Employee-Paid Expenses</b>	<b>\$</b>	
	Subtract the "Advance to be repaid," if any	-\$	-1920
	<b>Relocation Expenses to Be Reimbursed to Employee</b> (total of employee-paid expenses on this voucher, with the "Advance to be repaid" [if any] subtracted as repayment)	<b>\$</b>	

### Signatures

Signature of employee	Date	Approval of department's human resource director, manager, representative, or coordinator (initials): _____	Date
Signature of department controller or representative	Date	Business unit	Department ID
			Project code (employee ID) <b>RL</b>

5. For final travel to the new location, approved mileage for up to two vehicles will be reimbursed.

6. The mileage reimbursement rate is set by IRS guidelines and can be obtained from [www.irs.gov](http://www.irs.gov). Use the rate for moving, not the rate for business travel.

## Payroll Direct Deposit Authorization

**Instructions:** Please print legibly. Give the completed form to your human resource representative or fax it to 1-801-240-2884 to begin direct deposit or to change your existing direct deposit. You may deposit portions of your net pay into as many as five accounts.

### Employee Information Please print.

Name		Employee identification number (see paycheck stub)
Department ID	Work phone with area code	

### Financial Institution Information

Instructions:

- Column A—Mark the appropriate box to begin, end, or change the amount of your direct deposit to each institution.
- Column B—Mark the account type. **For checking accounts, attach a voided check below.**
- Column C—Print the institution's name, city, and state.
- Column D—Write the institution's nine-digit routing number for each savings or checking account. Also write the account number for each account.
- Column E—Write the dollar amount or percent you want to deposit to each account. **One account must be assigned the "Remaining balance."**

A. Action	B. Type	C. Institution name, city, state	D. Routing and account numbers	E. Amount
<input type="checkbox"/> Begin <input type="checkbox"/> End <input type="checkbox"/> Change amount	<input type="checkbox"/> Savings <input type="checkbox"/> Checking		Routing number                   Account number 	Remaining balance
<input type="checkbox"/> Begin <input type="checkbox"/> End <input type="checkbox"/> Change amount	<input type="checkbox"/> Savings <input type="checkbox"/> Checking		Routing number                   Account number 	
<input type="checkbox"/> Begin <input type="checkbox"/> End <input type="checkbox"/> Change amount	<input type="checkbox"/> Savings <input type="checkbox"/> Checking		Routing number                   Account number 	
<input type="checkbox"/> Begin <input type="checkbox"/> End <input type="checkbox"/> Change amount	<input type="checkbox"/> Savings <input type="checkbox"/> Checking		Routing number                   Account number 	
<input type="checkbox"/> Begin <input type="checkbox"/> End <input type="checkbox"/> Change amount	<input type="checkbox"/> Savings <input type="checkbox"/> Checking		Routing number                   Account number 	

### Authorization

I authorize Payroll Services to deposit my paycheck in the financial institution accounts listed above and to adjust my accounts to correct any errors made in the deposits.

**I understand it is my responsibility to check with my financial institutions to see if the requested changes have taken place before writing checks on my accounts.**

Signature	Date
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**Tape voided check(s) here.  
Deposit slips are not accepted.**



