**Relocation Policy and Procedures**

When it is in the best interest of the company to relocate an employee, the company will provide relocation assistance to the employee under the provisions of this policy.

**Eligibility**

Exempt employees being reassigned to work locations more than 50 miles away from their former worksite may be eligible for relocation assistance. Limited relocation assistance may be provided on a case-by-case basis to nonexempt employees; however, provisions of any agreement will require the approval of the department head and the HR department.

**Duration**

Any assistance provided under the terms of this policy (excluding category 5 below) will be provided within six months of the date the associate is reassigned to the new location.

**Advances/Reimbursement**

Some expenses will be handled via corporate advance while others will be handled as a reimbursement item similar to business travel expenses. These will be identified in the employee’s relocation agreement.

**Repayment Provision**

If the employee voluntarily leaves the company within 12 months of relocation to the new worksite, the employee must agree to reimburse the company for costs incurred under categories 3 and 4.

**Taxes**

The company will maintain a record of cumulative relocation expenses and will provide the appropriate tax forms to the employee for personal federal and state income tax filings in the appropriate year.

**Agreement**

Each relocating employee will be provided with a relocation agreement that will set forth the specific obligations of both the company and the employee. When possible, such agreements will be approved and provided to the employee at least 10 days in advance of the relocation.

**Categories of Approved Relocation Expenses and Limitations**

The following categories of expenses will be provided by [Company Name]:

1. **Preassignment site visit**. The employee will have the opportunity to do a site and local area visit for a period of no more than five days. The company will pay transportation, lodging and meal allowances for the employee and spouse. The employee will maintain records for expenses incurred and will submit them for reimbursement through accounts payable.
2. **Temporary living expenses.** The relocating employee (and dependents) will be eligible for travel expenses to the new worksite and temporary lodging and meal allowances for a period of no more than 15 days. Receipts for temporary living expenses for lodging and meals will be submitted to accounts payable for reimbursement. If flying, the employee must submit proposed travel agendas to the corporate travel office 15 days in advance of travel; the office will be responsible for handling reservations and airfare.
3. **Relocation of household goods.** A moving allowance and related insurance coverage for up to 12,000 pounds of household goods will be provided to the employee. The associate will be responsible for obtaining three estimates from national residential movers and submitting them to the HR department prior to accepting any moving proposal. Upon approval, the corporate travel office will authorize the movement of household goods and handle vendor payment.
4. **Miscellaneous associated expenses.** [Company Name] will provide assistance for costs incurred with the move, including lease breakage reimbursement, utility costs for service hookups and related service charges. Expense records must be obtained and submitted to accounts payable for reimbursement.
5. **Relocation bonus.** [Company Name] will provide a relocation incentive bonus to the employee in the amount of $[amount] per month for the first 12 months of the assignment in the new location to ease the employee’s relocation and transition. The relocation bonus is subject to federal and state withholding taxes.