

CENTRAL CALIFORNIA CONFERENCE OF SEVENTH-DAY ADVENTISTS MOVING POLICY AND INFORMATION

CONFERENCE RESPONSIBILITY

Central will hire a third party moving company, and Central will be responsible for paying moving fees from point A to B. For any other stop needed, you will need to let our moving department know, and you will be responsible for paying any extra fees for those additional stops.

Central will pay the full amount of the move to the moving company and will deduct any extra charges from the employee's payroll as an advance.

EMPLOYEE AND MOVING DEPARTMENT COMMUNICATION

- * The employee will send the **Excel** document filled out and the Moving Policy duly sign/initialed to moving@cccda.org
- * Once both documents are received, the Moving Department will request quotes from 2 or 3 moving companies, and we will retain the most appropriate company to take care of the employee's move.
- * If the employee doesn't have an address to move yet, the employee may enter the Church/School zip code in the Excel document as the "Moving to" address.
- * The employee will notify the Moving Department of the address for the move as soon as this is available
- * The employee will receive an e-mail from Moving Department confirming the name and contact information of the company CCC retained for the move.

LIMITATIONS

- * CCC uses third party movers to take care of your move; therefore, we need the "list of household goods" document **as an Excel** document at least thirty (30) days before the moving date.
- * If a car needs to be move, you may provide the color, make, model, and year in the body of your e-mail.
- * All boxes must be packed appropriately and flat on top for stacking
- * We will not move these items: loaded freezers, plants, lumber, firewood, bricks, newspapers, motorcycles, boats, engines or parts, playhouses, sheds, flammable or hazardous materials such as paints, solvents, gasoline, and oil.

CCC Will Pay for Your Moving Estimate that Includes:

- Tax, tolls, fuel, and mileage.
- Door to Door pick up and delivery - Loading and unloading
- Transportation and labor
- Use of blankets for padding or extra protection of all basic furniture while in transit.
- Some moving companies would include (FREE) Storage for up to 1 month in California. *Please notify us if you need to store your items while you are looking for a house.*
- Standard disassembly and reassembly of furniture at pick up and destination.
- Basic Liability Coverage: \$0.60 per pound per article
- The move of bulky Items (any non-stackable/large items; piano, safe, pool table, etc.)

These Additional Charges May Apply, but CCC is not responsible for them:

The moving companies provide packing service & packing materials at an additional fee; ***please let us know if you wish to use this service.*** CCC will be charged accordingly by the moving company, and CCC will deduct the payment from the employee's paycheck as an advanced.

Assembly/Connection of Special Items and Appliances:

To ensure that your items are safely and properly handled;

Movers will not unmount TV's or wall art.

Movers will not reconnect appliances, pool tables, hot tubs, and other unique items

Movers will not disassemble or reassemble baby cribs.

PERSONAL RESPONSIBILITY *(Please initial in the line at the beginning of each statement)*

— **If moving expenses are greater than \$14,000, I authorized CCC to deduct the difference from my paycheck as an advanced.**

— If I am not packed and ready for the movers **when they arrive, I will be financially responsible for the movers that are split off to help pack.**

— **Extra pick-ups or drop-offs**

— Check the inventory list (the Excel document) and let our Moving Department know if any additional items or changes to your estimate at least seven business days before my move date. **After that, CCC will NOT make any changes to the contract with the company.**

— I will confirm that the phone number(s), addresses, and other contact information are correct or updated seven business days before my move date. And note that:

- * I will have everything in the household goods list, properly pack/labeled, and ready for loading. I will divide the boxes by fragile.
- * I understand that CCC is not responsible for damage caused by improper packing.
- * Prepare appliances - bolting down, draining, defrosting, etc.
- * I am responsible for boxes and packing materials (moving allowance provided for these items).
- * Disassemble all beds and everything before movers arrive.
- * Make sure all animals are contained in a kennel or on a leash while movers are present.

•To avoid any extra charges, make sure that all breakable or delicate items are properly packed before the day of the move.

•We advise that you remove all money, jewelry, valuables, medication, and personal documents before the packing or move date and keep these items with you in a secure location.

FINANCIAL INFORMATION

The Conference will provide the following in connection with the move of an employee into the conference area or to a new area of responsibility within the Conference, or a retiree to where they decide to move:

- * Moving van's expenses to transport household goods of the employee and immediate family living with the employee up to \$14,000.00
- * Reimbursement for:
 - Mileage at .39 per mile for two cars
 - * Motel expense
 - * Per diem: \$44 single, \$66 couple, \$22 each child
 - (The above reimbursements are based on 500 miles per day by the most direct route.)
 - Moving allowance: employee \$650.00, spouse, \$650.00
 - The Tax Relief Allowance: is granted to each employee by applying a rate of 5% to the total moving costs up to a maximum of \$700.00. This is to help you with your taxes.
 - Automobile expenses:
 - (1) Unamortized license/registration fees from the previous state (provide a copy of registration)

FOR ALL NON-CALIFORNIA REGISTRATION CARS:

PLEASE NOTE THAT YOU MUST REGISTER YOUR CAR AND PAY ALL DMV FEES WITHIN 20 DAYS FROM THE TIME YOU ARRIVE IN CALIFORNIA. THERE ARE VERY STIFF PENALTIES IF YOU FAIL TO DO THIS.

For reimbursement of the above expenses, pastors should submit them on their monthly expense report along with receipts to our payroll department at payroll@cccda.org. Teachers may submit their expenses to the Education Department (receipts for lodging **must** be included).

TAX ALLOWANCE

Due to the passage of the 2018 Tax Reform Bill, effective January 1, 2018, all moving-related expenses paid by the employer (including moving van, travel, lodging, etc.) is taxable income to the employee.

From August 31, 2020, all moves will qualify for the **MOVING EXPENSE TAX RELIEF ALLOWANCE**; which is five percent (5%) of the expense that the Conference pays to move an employee or employee family unit (in the case when both spouses are eligible employees of the Conference), up to a maximum of \$700 of allowance.

SELF-MOVES

Employee self-moves may be approved by the employer (CCC Administration). The Treasury/Moving Department will obtain two or three quotes for the proposed move. The Conference will reimburse self-moves for the amount of **75% of the lowest quote obtained, not to exceed a total of \$14,000 reimbursement**. The maximum amount reimbursed includes the costs for the additional loading of automobiles into the moving van if an employee elects to ship his/her automobile. Self-moves will only be permitted upon receipt of a signed/initial **Moving Policy** understanding that the employee releases CCC of damages that include any claims for injuries of helpers.

CCC Administration has enabled the Moving Department not to require 2-3 moving bids if an employee's moving expense is within an estimated threshold of \$2,000 to \$5,000. And if the first moving estimate comes in under \$2,500, we will not require additional estimates.

Name and Signature IF YOU DECIDE TO DO A SELF-MOVE

IMMIGRATION MOVES

In accordance to CCC practice, CCC will fund \$7,000 to the employee as a moving allowance (without a receipt, and is taxable income), and up to another \$7,000 to the employee (with actual receipts and not to exceed the value of the receipts) in lieu of having the Conference make and be responsible for other moving arrangements.

RETIREMENT MOVES

In accordance with CCC Policy #20-40 retirements becoming effective **after July 2020**, our Conference may provide financial assistance for the retiring employee's moving allowance on the following basis:

- For an employee with only one year of employment with the Central California Conference, 20% of what our Conference would normally pay for a retirement move.
- For an employee with only two years of employment with the Central California Conference, 40% of what our Conference would normally pay for a retirement move.
- For an employee with only three years of employment with the Central California Conference, 60% of what our Conference would normally pay for a retirement move.
- For an employee with only four years of employment with the Central California Conference, 80% of what our Conference would normally pay for a retirement move.
- For an employee with five or more years of employment with the Central California Conference, 100% of what our Conference would normally pay for a retirement move.
- The retirement move must occur within five years after retirement unless other arrangements are documented by the Central California Conference prior to retirement.

- The retiring employee shall be responsible for any tax obligation accruing due to such assistance provided.
- The Conference may apply the provisions of this policy in the case of a move due to the death of an eligible employee even if the death is prior to retirement or retirement eligibility. [see NAD Working Policy Y 23 10.]

MOVING BENEFIT TAXABILITY

Internal Revenue Service regulations state that all moving costs and benefits provided to employees or prior employees are taxable income to the individual receiving these benefits. If you are a current employee, you will see these moving benefits as a taxable income on your W-2 form. For retired employees eligible for a retirement move, these moving benefits will be reported either on a W-2 or 1099, depending on when the benefits are provided.

The amount reported includes the cost of providing the moving van, house hunting costs, and any direct reimbursements for actual moving costs. IRS regulations provide that certain moving costs are deductible, depending on the specific circumstances of your employment and move. Because moving expenses are not a deductible item for non-employees, as a general rule, retired individuals will find that the moving costs provided in their retirement move will be taxable income to them. We advise that you seek professional counsel to determine appropriate moving cost tax deductions.

PARSONAGE ESTIMATE REVISION

Individuals who are currently employed and who are ordained or licensed ministers may need to submit a new or revised Parsonage Expense Estimate. If you are new to our Conference, a Parsonage Expense Estimate form will be provided to you during the new employee orientation. Individuals who are moving from one responsibility to another within our Conference, and who anticipate an increase in their housing costs, should complete a revised Parsonage Expense Estimate form at the time of their move. Forms are available from the Conference Payroll Department.

EMPLOYEE CANCELLATION OR POSTPONEMENT OF SCHEDULED MOVE:

If an employee cancels a move or reschedules a move, and this triggers increased costs from the moving company, **the employee will be responsible for the increased costs.** The employee may request that the Officers Council consider an exception to this provision, due to circumstances that may have been out of the employee's control (such as unforeseen delays in the escrow process).

CANCELLATION AGREEMENT

- * The employee has 30 days before fixed move date to notify the Conference of cancellation or reschedule of move in writing via e-mail to the Moving Department.

*If the employee e-mails cancellation notice to CCC on days **other than** CCC's normal working days (CCC's normal working days are Monday through Thursday, excluding Fridays through Sundays AND public holidays), it shall only be deemed received by CCC on the following normal CCC working day. This latter date will be the cancellation date and not the day the e-mail was sent. This latter date needs to be more than 30 days prior the moving date in order to avoid the late cancellation penalty.*

- * A move is only considered canceled upon receiving a confirmation via e-mail from both the moving company and the Conference.
- * If the move is canceled or rescheduled within 30 days of the confirmed move date, CCC will pay the moving company the stipulated percentage in the contract. Such amount will be added to the employee's moving allowance—not to exceed the specified maximum allowance amount.

I have received and read the above moving policy and procedure and agree to its terms.

Signature

Date

Print name

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Moving Policy