The following policy has been established to guide decisions regarding the relocation of new hires and transferring Getty employees who are assigned to full-time regular exempt positions.

Purpose:
Relocation benefits are intended to (1) enable a new or transferring employee who must make a household move to begin the new full-time regular position with as little disruption as possible, and (2) reduce the financial impact of the move.

Eligibility:
Relocation benefits apply to new hires whose new job with the Getty is classified as full-time regular and will be at least 50 miles farther from their former home than their old main job location. For example, if an employee’s old job was 3 miles from home, the employee’s new job must be at least 53 miles from that former home.

Generally, relocation benefits are available only to staff in exempt positions. Relocation may be considered for highly specialized non-exempt staff only when a qualified candidate cannot be identified in the local market; this requires approval by the Director of Trust Human Resources, the CFO/COO or the President of the Trust.

Benefits:
**House Hunting Trip(s)** - The Getty may reimburse for up to two house-hunting trips for the employee and spouse, including round trip coach class airfare and hotel accommodations, local transportation and meals for a maximum of four days each visit.

**Moving Expenses** - The Getty may reimburse for expenses related to the packing, crating, transporting and unpacking of household goods at the primary residence, and the reasonable cost of shipping household pets and one car. Items such as extra cars, boats, firewood, extra handling for plants and animals, etc., are not covered. Storage of household goods may be approved for up to two months if the new residence is not immediately available. The employee may be required to use a shipper with whom the Getty has negotiated discounts. Estimates should be obtained from at least two shippers.

**Transportation** - The Getty may reimburse for the cost of air or ground transportation to the new location, not to exceed the total cost of coach class airfare for the employee and immediate family members (spouse and dependent children) residing in the employee’s household; rental of a midsize car for up to one week if arrival of the employee’s car is delayed.

Administration:
Benefits must be used within one calendar year of hire or transfer; there will be no cash payout or carryover if benefits are not used within the year.

All moving expenses should be coded to the general ledger account 4003. Trust Accounting must be provided with copies of all relocation agreements.
Programs and Trust Departments are responsible for funding relocation benefits within their operating budgets.

Administrators and their staff should not advise new employees with respect to the taxability of Getty-paid moving expenses. For information, individuals should obtain Publication 521 “Moving Expenses” from the IRS or talk to their accountant.

**Approvals:**
Reimbursement for any relocation benefits outside of these guidelines must be approved by the Director of Trust Human Resources, the CFO/COO or the President of the Trust. An email, letter or signature by one of these individuals on an expense reimbursement request shall constitute approval.