ORD-OARM Group Relocation Overview

March 20-21st, 2018

William Wiggins Jr.
Jim Barnes

EPA Federal Employee Relocation Center (FERC)

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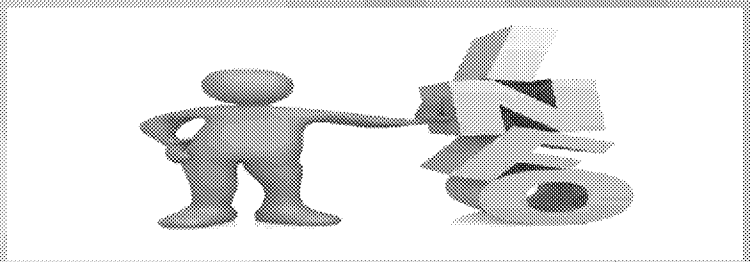
FERC is a highly cost-competitive, efficient, customer service driven **R**elocation **R**esource **C**enter capable of managing "one-stop-shop" domestic and international relocations for the EPA and other civilian government agencies

Background Info & Key Management

- Issued the first Relocation Resource Center (RRC) position paper to the GSA relocation steering committee in 2006
- Winner of the EPA National Gold Medal Award for program innovation
- Winner of the GSA Travel & Relocation Innovation Award
- Member of the Senior Travel Official Council (STOC) Relocation Working Group
- Featured in Federal Times, Federal News Radio, and Worldwide ERC Magazine
- Recognition by GSA and other federal agencies as a leader and expert in the industry
- Today, 1 of 3 agencies listed on GSA Acquisition Gateway as a federal service provider

- **Key Management:**
  - Jeanne Conklin — Controller, Office of the Controller (OC/OCFO)
  - Renee Miller — Director, Business Planning & Operation Division (BPOD)
  - William Wiggins Jr. — Chief, Business Development & Services Branch (BDSB)

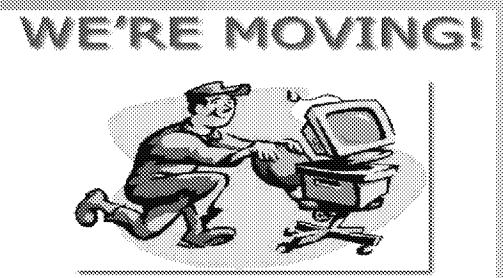


EPA-FERC Staff Personnel

- William Wiggins Jr., Branch Chief
- Jo Ann Bachman, Staff Accountant
- James "Jim" Barnes, Senior Relocation Counselor
- Brian McConnell, COR/Relocation Counselor
- Rhonda Gerdsen, Financial Specialist/System Admin
- April Jenkins, Relocation Counselor
- Zachary "Zac" Gilbert, Relocation Counselor
- Morgan Yocum, Financial Assistant (Student Trainee)

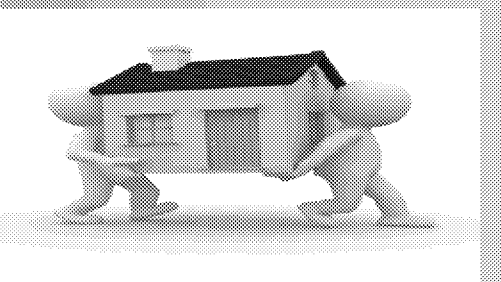
We Provide Full Service Relocation Management

- Provide full cost consultation with Program Offices & Human Resources
- Provide full entitlement and pre-move counseling with employee
- Employee relocation program planning & coordination (end-to-end)
- Electronic creation of the employee travel authorization & vouchers
- Centralized shipment & storage of household goods
- House-hunting trip coordination
- PCS Travel Agent Services (Book air travel, lodging, car rentals)
- National Temporary Quarters Network
- National Mortgage Lending Programs



Full Service Relocation Management (Continued…)

- Comprehensive Home Sale Program Management (Buyer's Value Option, Amended Value Sale, Appraised Value Home Sale)
- Home Sale Direct Cost Reimbursement
- Home Marketing Incentive Payment (HMIP) Program
- Expedient reimbursement [payment] of <u>all</u> expenses & auditing
- Electronic expense management & reporting
- Records management
- Issuance of W-2 and Relocation Income Tax Allowance (RITA) voucher
- Managed customer service help-desk



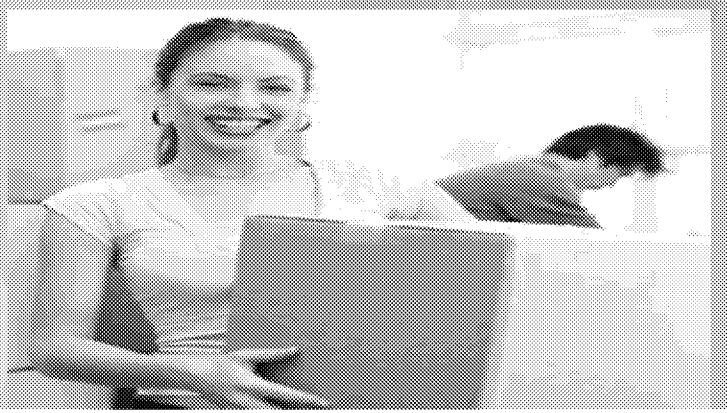
TRANSFEREE

What is a transferred employee?

A transferred employee is an employee who transfers from one official station to another.

As a transferred employee what relocation allowances must my agency pay or reimburse me for incident to a permanent change of station (PCS)?

As a transferred employee there are mandatory and discretionary relocation expenses. Once a Program Office decide to pay or reimburse for a relocation, all mandatory allowances must be paid or reimbursed, unless otherwise stated in the applicable parts. The discretionary relocation allowances may or may not be paid by the Program Office.



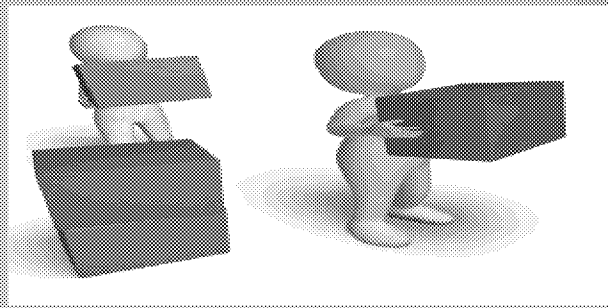
Transfer Between Official Stations in the Continental United States (CONUS)

Column 1 **Relocation allowances that ORD-OARM must pay or reimburse**	Column 2 **Discretionary allowances that ORD-OARM will pay**
(1) Transportation & per diem for employee & immediate family member(s) **(Part 302-4** of the FTR).	(1) House-hunting per diem & transportation, employee & spouse only. **(Part 302-5** of the FTR). – **Up to 5 days.**
(2) Miscellaneous moving expense **(Part 302-16** of the FTR).	(2) Temporary quarters subsistence expense **(Part 302-6** of the FTR). – **Up to 60 days**.
(3) Sell or buy residence transactions or lease termination expenses. **(Part 302-11** of the FTR).	(3) Use of a relocation services company **(Part 302-12** of the FTR). – **Home Sale Program.**
(4) Transportation & temporary storage of household goods **(Part 302-7** of the FTR).	(4) Home marketing incentives **(Part 302-14** of the FTR). – **3% / $15,000 max.**
(5) Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods **(Part 302-10** of the FTR).	(5) Property management services **(Part 302-15** of the FTR). – **1 Year + 1 Year extension.**
(6) Relocation income tax allowances (RITA) **(Part 302-17** the FTR).	(6) Shipment of privately owned vehicle (POV) **(Part 302-9** of the FTR). - **1 Vehicle.**

Relocation Process

- ✓ EPA-FERC will assign a Relocation Counselor (RC) to the ORD/OARM employee
- ✓ RC will contact employee within 48 hours of notification from the Program Office.
- ✓ RC will e-mail employee a packet that will provide the necessary information to create a travel authorization (TA). This packet will include:

1. Direct Deposit Form
2. EPA Service Agreement
3. EPA Transferee Questionnaire



- ✓ RC will provide an EPA-FERC Welcome Letter after the TA is approved
- ✓ RC will provide employee relocation entitlement and pre-move counseling

The RITA Process - Overview

- **WTA + Taxable Reimbursement Amount** = Gross Compensation (the WTA itself is included in taxable income to the employee)
- **Employee** pays their own share of Social Security, Medicare and all State and Local income taxes (State and Local income taxes paid are reimbursed back to the employee on the RITA voucher).
- **Employer** computes RITA based on statement information using Combined Marginal Tax Rates (Federal and State) once published by GSA.
- **Information** needed from employee to determine tax rate: filing status, all W-2 taxable income (Box 1), IRS Form 1040 (total taxable income information), self employment profit/loss, and military retirement.

Same-Sex Marriage / Domestic Partner Update

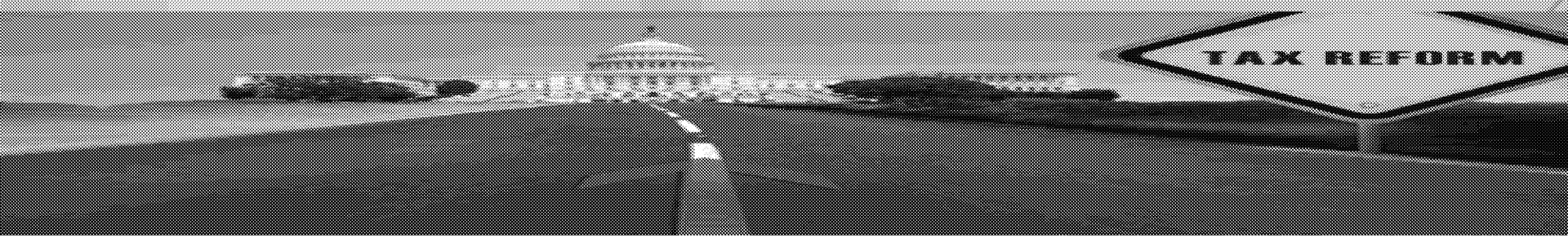
Supreme Court Ruling (June 26, 2015):

- U.S. Supreme Court ruled in the case Obergefell v. Hodges.
- Ruled that state-level bans on same-sex marriage are unconstitutional.
- Legalized same-sex marriages nationwide (U.S.)
- The court ruled that the denial of marriage licenses to same-sex couples and refusal to recognize those marriages performed in other jurisdictions violates the Due Process and the Equal Protection clauses of the 14th Amendment of the U.S. Constitution.

❖ This ruling **eliminates** the "Domestic Partner" definition since all same-sex couples can now legally marry in any state.

U.S. Tax Reform Implication

- **Tax Cuts and Jobs Act (TCJA)** went into effect on **January 1, 2018**
- The Supplemental Withholding Tax Rate (SWTR) was reduced from 25% to 22%.
- Home Sale Programs (third party) were not affected by the new law.
- **Household good shipments, storage, and enroute travel** are all now considered taxable income to the employee (including third party payments).
- The biggest impact to employees is payments made directly to service providers for the employee benefit will now be considered taxable income to employee.
- Employee is responsible for **Social Security, Medicare, and State** tax impact.
- Employees will receive counseling, and additional written info with Welcome Packet



U.S. Tax Reform Implication

EPA-FERC will take the following actions to help mitigate the immediate tax burden (collection) and seek to zero-dollar net the employee at payment:

- Include a Withholding Tax Allowance (WTA) of 22% per the FTR.
- Employee portion of Social Security/Medicare will be allocated from the federal withholding.
- State income tax will not be withheld from payments (unless required by state law).
- Include all taxable information on the employee W-2 for tax filing purposes.
- Employees should consult with tax advisor on tax implications of their PCS benefits.

EPA-FERC Intranet Website

ONE EPA Workplace

OCFO

Search the Intranet. SEARCH

Planning, Budget, and Performance | Financial Management | Systems and Reporting | Information Management/Security | About OCFO

EPA's Federal Employee Relocation Center (FERC)

Quick Links

- Overview
- Finance Centers
- HR and Payroll Help Desk

About Us

The FERC is a highly cost-competitive, efficient, customer service driven Relocation Resource Center capable of managing "one-stop-shop" domestic and international relocations for current as well as new EPA employees. We stream line the relocation process from start to finish in order to save you time and money.

Contact Information

Hours:
Mon – Thurs 7 a.m. to 6 p.m. EST
Fri 7 a.m. to 4 p.m. EST

Phone (Toll Free):
(800) 887-2067

Fax:
(513) 487-2561

Email:
CINWD_Relocation@epa.gov

Meet EPA's Relocation Team!

Branch Chief	William Wiggins Jr.	(513) 487-2013	Wiggins.William@epa.gov
Accountant	Jo Ann Bachman	(513) 487-2088	Bachman.Jo-Ann@epa.gov
Senior Relocation Counselor	James Barnes	(513) 487-2051	Barnes.James@epa.gov
Operations COR	Brian McConnell	(513) 487-2152	McConnell.Brian@epa.gov
System Administrator	Rhonda Gerdsen	(513) 487-2028	Gerdsen.Rhonda@epa.gov
Relocation Counselor	April Jenkins	(513) 487-2353	Jenkins.April@epa.gov
Relocation Counselor	Zachary Gilbert	(513) 487-2301	Gilbert.Zachary@epa.gov
Student (Financial Management)	Morgan Yocum	(513) 487-2617	Yocum.Morgan@epa.gov

PCS Information for Incoming and Departing Political Appointees

Relocation Allowances for Departing Executives and New Appointees (GSA Office of Government-wide Policy)
EPA New Political Appointee Relocation Overview & Frequently Asked Questions (Opp. 4mo)
EPA Transferee Political Appointee Relocation Overview & Frequently Asked Questions (Opp. 2xx)

FERC Information and Resources

FERC Public Website
- FERC Program Brochure
- Federal Awards and Recognition
- Newsroom
- And much more!

The CRP: Opening Doors for Networking and Presenting (PDF) (Opp. 1.6MB)

gov/portal/content/139234

EPA-FERC Public Website

www.relocatefeds.gov

U.S. ENVIRONMENTAL PROTECTION AGENCY

Federal Employee Relocation Center (FERC)

Contact Us **Search:** ◯ All EPA ◉ This Area Go

EPA's Federal Employee Relocation Center

A One-Stop-Shop
Relocation Service Provider
for Federal Agencies

Information for Agencies Seeking Relocation Support Services:

- About FERC
- Our Services
- FERC Program Brochure
- FERC Program Overview (PDF, 256K)
- GSA Relocation Resource Centers
- The FERC Relocation Process:
  - New Appointees
  - Transferees
- Information Request Form

Federal Travel Regulations & General Information for Individuals:

- Federal Travel Regulations (FTR)
- Department of State Standardized Regulations (DSSR)
- Department of Defense Travel Regulations (DODTR)
- Federal Aviation Administration Travel Policy (FAATP)
- GSA Per Diem Rates
- GSA Privately Owned Vehicle Mileage Reimbursement
- GSA City Pair Airfare Program
- Frequently Asked Questions (FAQS)
  - New Appointees
  - Transferees
- Relocation Essentials (Comprehensive online resource for relocation information)
- Zillow.com (Online resource for real estate information)

EPA Home | Privacy and Security Notice | Contact Us

Contact Us

To learn more about our relocation services you may reach us:

M-TH: 7am - 5pm

Friday: 7 am - 4 pm

1-800-887-2057

relocatefeds@epa.gov

Announcements

- The CRP: Opening Doors for Networking and Presenting (PDF) (3pp, 1.8M)
- Award designation press release from Worldwide ERC (PDF) (1pp, 72K)
- EPA center saves money, reduces paperwork (PDF) (3pp, 16K)
- FERC Federal News Radio Interview (655K)
- FERC Federal Times News Article (PDF)(2pp, 18K)
- EPA-MLINQS News Release (PDF) (2pp, 18K)

Federal Awards & Recognition

- 2007 EPA Gold Medal Award Winner
- 2008 GSA Travel & Relocation Innovation Award Winner

Relocation Essentials

www.relocationessentials.com

Relocation essentials
The simple solution

LOGIN | CORPORATE | CONTACT

Home | Community Research | Personal Move Planner | Quick Search: Enter a location or zip code Go!

Community Information

Relocating is a big step. In addition to finding a home, you need to make sure the community you are considering really suits your needs. The key is to gather as much information as possible about your prospective community so you can make an informed decision. Below, you can learn about and compare various cities, states, and communities throughout the United States.

Cost of Living
Compare the cost of living of various cities and regions you are considering.
Learn More >>

School Report Cards
Find out important facts about area schools and school districts in your new area of residence.
Learn More >>

Community Comparison
Preview and compare community data of various cities you are considering.
Learn More >>

Salary Analyzer
Find out how your occupation, experience level, and current salary compare to other cities.
Learn More >>

Crime Reports
Get the latest and most accurate statistics for any city in the United States.
Learn More >>

Community Explorer
The perfect tool for narrowing down or finding that perfect neighborhood.
Learn More >>

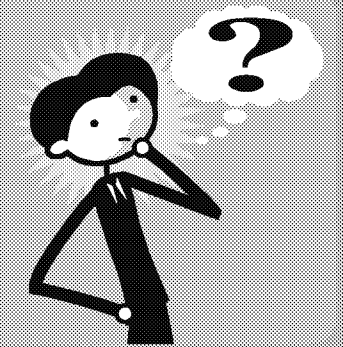
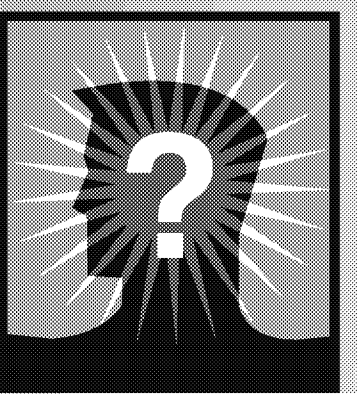
Personal Move Planner
Too many details to remember? Coordinate your move with our helpful move planner.
Learn More >>

Calculators
Use our suite of calculators to help you sort your relocation finances.
Learn More >>

Moving Network
Get a FREE, no-obligation quote via email from one of our National respected partners.
Learn More >>

Community
Connector

Introduce your clients to all the INFORMATION they can get!

Community Profile Reports

QUESTIONS?