



RELOCATION REIMBURSEMENT AGREEMENT

This Agreement is made on _____, between the Wayne County Airport Authority (referred to as “WCAA”), and _____, (referred to as the “Employee”).

The Employee, employment date effective _____, desires to move and relocate his/her residence from _____ to _____, and the WCAA agrees, as follows:

1. Effective _____, the Employee agrees to work on a regular, full-time basis for the WCAA for a period of at least one year beginning and ending _____. One year is defined as one calendar year from the start date of employment.
2. The WCAA agrees to reimburse or pay for the Employee’s relocation expenses, solely as described in the New Employee Relocation Program.
3. All reimbursement requests must comply with the New Employee Relocation Program guidelines and any applicable Federal, State, or local regulations in effect when this Agreement is executed. The Employee agrees to provide original receipts for all reimbursement requests.
4. Applicable Federal and State laws require “non-qualified, taxable” reimbursements to relocated employees to be included in the employee’s gross income, and “qualified, non-taxable” relocation expenses to be excluded. Based on the 1993 Revenue Reconciliation Act, qualified, non-taxable moving expenses are described as the reasonable costs of (a) moving household goods and personal effects from the former residence to the new residence (including common carrier and up to 30 days of storage), and (b) traveling (including lodging during the period of travel) from the former residence to the new residence. Qualified moving expenses do not include any expenses for meals. All other reimbursements are considered non-qualified and are taxable to the employee. Any amounts which are considered non-qualified will be reimbursed net of tax withholdings and will be reported as income to the Internal Revenue Service.
5. If the Employee voluntarily resigns from his/her position at the WCAA within the time period (referred to in Paragraph 1 above), the Employee will be liable to the WCAA for all moving expenses which the WCAA has paid (to or on behalf of the Employee), together with reimbursements and all payroll taxes withheld by the WCAA in connection with such expenses.
6. The Employee hereby gives the WCAA an express lien on all salaries, wages, and other sums payable to him/her by the WCAA, for the



purpose of securing all amounts due under Paragraph 4, above, and the Employee authorizes the WCAA to withhold all amounts so due from any sum payable to the Employee by the WCAA.

7. If the Employee fails to remain employed as indicated in Paragraph 1, above, for reasons beyond his/her control considered sufficient by the WCAA, all or part of the liability under Paragraph 4, above, may be waived by the WCAA. Any such waiver must be approved in writing by the Employee's Senior Manager and the Vice President of Human Resources.
8. The WCAA will not reimburse Employee, nor make payments to third-party commercial movers on behalf of Employee, for moving expenses and relocation expenses already reimbursed or to be reimbursed in the future by another entity.

SIGNATURES:

Employee Signature

Date

Employee's Name (Print or Type)

Senior Manager's Signature

Date

V. P. of Human Resources' Signature

Date

Chief Executive Officer's Signature

Date