



RELOCATION EXPENSES POLICY

Policy Type:	Institutional	Initially Approved:	June 1990
Policy Sponsor:	VP Administration	Last Revised:	August 2019
Primary Contact:	Human Resources	Review Scheduled:	January 2024
Approver:	President and CEO		

A. INTENT

The Alberta University of the Arts may provide financial reimbursement and/or financial assistance to assist a new employee with the costs associated with physical relocation and immigration.

This policy describes which relocation and immigration expenses will be reimbursed or paid. Employees who are eligible for relocation assistance will be so advised in their offer of appointment letter signed by the President + CEO.

B. SCOPE

This policy applies to new regular, permanent or 3 year or more limited term University employees who have been approved for relocation assistance from their current residence.

C. POLICY STATEMENT

1. General

- 1.1 The University may provide approved new employees with reasonable relocation assistance or reasonable reimbursement for approved moving and travel expenses incurred by the new employee and their dependents if applicable.
- 1.2 The University recognizes that the approved and allowable expenses may vary from employee to employee.
- 1.3 The President + CEO or the respective Vice President approves the offer of relocation assistance to a new employee.
- 1.4 The relocation expenses listed below may be paid or reimbursed and are not a taxable benefit to the employee.
 - a. The cost of house hunting trips to the new location, including child care and pet care expenses while the employee is away.
 - b. Travelling costs (including a reasonable amount spent for meals and lodging) while the employee and members of the employee's household were moving from the old residence to the new residence.
 - c. The cost to the employee of transporting or storing household effects while moving from the old residence to the new residence.
 - d. The costs to move personal items such as automobiles, boats, or trailers.

- e. Any charges and fees to disconnect telephones, television or aerials, water, space heaters, air conditioners, gas barbecues, automatic garage doors and water heaters.
 - f. Fees to cancel leases.
 - g. The cost to the employee of selling the old residence (including advertising, notarial or legal fees, real estate commission and mortgage discharge penalties).
 - h. Any charges to connect and install utilities, appliances and fixtures that existed at the old residence.
 - i. Any costs related to adjustments and alterations to existing furniture and fixtures to arrange them in the new residence, including plumbing and electrical changes in the new residence.
 - j. Any costs related to automobile licenses, inspections and drivers' permit fees, if the employee owned these items at the former location.
 - k. Any legal fees and land transfer tax to buy the new residence.
 - l. The cost to revise legal documents to reflect the new address.
 - m. Any costs related to reasonable temporary living expenses while waiting to occupy the new, permanent accommodation.
 - n. All long-distance telephone charges that relate to selling the old residence.
 - o. Any amounts paid or reimbursed for property taxes, heat, hydro, insurance and grounds maintenance costs to keep up the old residence after the move, when all reasonable efforts to sell it have not been successful.
 - p. Immigration expenses of the employee, spouse/common law partner and dependent children, listed below may be paid or reimbursed and are a taxable benefit to the employee:
 - i. cost of educational assessments and medical examinations, required by the Government of Canada,
 - ii. immigration fees levied by the Government of Canada,
 - iii. police criminal record checks and fingerprinting,
 - iv. photos for permanent residence application, and
 - v. postage or courier fees.
 - vi. citizenship application fees
 - vii. renewal of permanent residence card fees
- 1.5 The employee shall provide detailed original receipts of expenses incurred to Human Resources, which will authorize payment as part of recruitment expenses.
- 1.6 If the expenses incurred cannot be submitted during the fiscal year in which the physical relocation takes place, the employee must provide Human Resources with a signed statement of anticipated expenses by the first business day in June of the fiscal year of the relocation. Human Resources will review the submission and authorize an accrual for recruitment expenses incurred and not yet billed. The employee shall provide the original detailed receipts for reconciliation in the following fiscal year to Human Resources, which will authorize payment.
- 1.7 All expenses related to immigration must be incurred and claimed within three years from the date of hire.
- 1.8 All other relocation expenses must be incurred and claimed within one year from the date of relocation.
- 1.9 Any expense incurred after that period shall not be eligible for reimbursement without written authorization pending acceptance of extenuating circumstances by the respective Vice President or the President+ CEO and Human Resources.

1.10 The payment or reimbursement of relocation assistance requires a return-in-service commitment of 2 years. Should an employee voluntarily leave the University before completing the required return-in-service, they must reimburse the University. The return-in-service is one month of service discharges 1/24 of the obligation. If an employee receives \$1,500 reimbursement and/or paid relocation expenses and voluntarily leaves the University after one year, they are required to replay \$750. If they leave after 3 months, they are required to replay 21/24 or \$1312.50.

*Please note that employees may be able to claim moving expenses as an income tax deduction and further information is available on the Canada Revenue Agency website.

D. DEFINITIONS

Relocation Expenses: Eligible costs associated with the physical movement of newly appointed employee and their spouse, partner or eligible dependents from their permanent residence to the Calgary area in order to assume a faculty, AUPE or Management and/or Exempt position at the University.

Immigration Expenses: Costs associated with applications for permanent resident status in Canada of new employees and or their spouse, partner and eligible dependents in Canada in order to obtain continuous work authorization with the University.

E. RELATED LEGISLATION

- Post-Secondary Learning Act

F. RELATED DOCUMENTS

- 100. Board of Governors: Code of Conduct

G. REVISION HISTORY

Date (mm/dd/yyyy)	Description of Change	Sections	Person who Entered Revision (Position Title)	Person who Authorized Revision (Position Title)
01/2014	Revisions			