

University of Prince Edward Island	Policy No. admfinfin0004	Revision No. 1
Policy Title: Moving & Relocation Expenses		Page 1 of 6
Creation Date: February 10, 2005	Version Date: January 12, 2011	Review Date: January 12, 2016
Authority: Finance & Audit Committee of the Board of Governors	Responsibility: Comptroller & the Director of Human Resources	WWW Access: Yes

1. Purpose

- 1.1. To provide a uniform set of policies and guidelines for reimbursement of expenses related to relocation to Prince Edward Island by employees appointed to positions at the University Prince Edward Island.

2. Scope

- 2.1. This policy applies to faculty members and contract professional staff of the University of Prince Edward Island who relocate to Prince Edward Island as the result of being appointed to a position at the University of Prince Edward Island.
- 2.2. Unionized support staff appointments of any length and faculty or contract professional appointments of less than ten months are normally ineligible for relocation expenses unless approved by the Vice-President, Finance & Facilities.
- 2.3. Nothing in this policy is intended to conflict with the UPEI Faculty Association Collective Agreements and other employment contracts. Nothing in this policy is intended to conflict with Canada Revenue Agency guidelines on eligible moving expenses.

3. Authority and Responsibility

- 3.1. This policy is authorized by the Board of Governors through its Finance and Audit Committee.
- 3.2. The development and maintenance of this policy is the responsibility of the Comptroller and the Director of Human Resources.
- 3.3. In exceptional circumstances, and at the approval of the President, actual moving and relocation expenses above the limits contained in this policy may be paid to an eligible faculty or staff.

4. Policy

- 4.1. Moving expenses and travel costs are reimbursed by submitting to the Accounts Payable Unit of the Accounting Office (Accounts Payable unit) a properly completed '*Moving and Relocation Expense Form*' (See Appendix "A") approved by the appropriate Dean, Vice- President, or Director.

4.2. Original receipts with exception of the per diem meal allowance and the per kilometer rate, are required for claims made under this policy. Claims made to the University for reimbursement of relocation and moving expenses may not be claimed from any other source, except to the extent that such reimbursement shall result in a refund to the University. Likewise, relocation and moving expenses reimbursed from another source may not be claimed from UPEI.

4.3. Relocation Expenses

The University shall provide economy one-way airfare to Charlottetown plus similar airfare for spouse and dependents, or actual travel costs if less, against receipts.

4.3.1. Eligible Relocation Expenses

The following relocation expenses are eligible for reimbursement:

- One-way transportation, meals and accommodation to PEI by the most reasonable direct route, including reasonable amounts for meals and lodging, in the course of moving the employee and members of the household at the time of the offer of employment; and
- Up to three days' accommodation and meals on PEI after arrival.

4.3.2. Ineligible Relocation Expenses

The following expenditures are **not** eligible for reimbursement under this policy:

- Costs of relocating relatives or others, who are not dependants and members of the household;
- Costs eligible for reimbursement from any other source.

4.4. Moving Expenses

In addition to **relocation travel costs** to Charlottetown contained in Section 4.3 above, eligible faculty and staff are entitled to claim eligible **moving expenses** as follows:

- 4.4.1. In the case of relocation from within Canada, removal costs of up to a **maximum of one month's salary**.
- 4.4.2. In the case of relocation from outside Canada, removal costs up to a maximum of one month's salary plus \$1000.

4.4.3. In addition, savings realized in Section 4.3 between the actual receipted transportation costs and the equivalent economy airfare(s) to Charlottetown from the nearest point of departure may be applied toward the cost of removal.

4.4.4. Eligible Moving Expenses - (*Note: All eligible moving expenses are subject to the limit described in Section 4.4 above.*)

4.4.4.1. The cost of moving household effects of the employee, spouse and dependants;

4.4.4.2. Selling costs for the sale of the taxpayer's former residence, including advertising, notary or legal fees, real estate commissions and mortgage prepayment or discharge fees incurred on the sale, but not including expenses for work done to make the property more saleable or any loss incurred on the sale;

4.4.4.3. Costs of breaking a rental lease agreement at the old location;

4.4.4.4. Costs associated with one house hunting trip, based on actual receipted travel costs or return economy airfare, whichever is less, and meals and accommodation for up to three days on PEI;

4.4.4.5. In addition to the three days permitted in Section 4.3.1, up to four additional days of meals and accommodation costs on PEI upon arrival, and before moving into the employee's new residence.

4.4.5. Ineligible Moving Expenses

The following costs are **not** eligible for reimbursement under this policy:

4.4.5.1. Costs associated with maintaining a second residence;

4.4.5.2. Costs of traveling from locations other than the previous residence of the employee, unless approved by the University and, if approved, actual costs not exceeding equivalent economy airfare(s) to Charlottetown from the nearest point of departure from the previous residence;

4.4.5.3. Any losses incurred in selling previous residence;

4.4.5.4. Costs incurred in the sale of your old home if you delayed selling for investment purposes or until the real estate market improved; and

4.4.5.5. Any other costs restricted as per the CRA Guidelines (Section 7).

5. Repayment of Moving and Relocation Expenses

Eligible faculty and staff who resign from a tenure or permanent stream appointment before the expiry of two years from the date of hire shall repay to the University any associated moving and relocation costs reimbursed to them, or paid on their behalf by the University. Such costs will be reimbursed on a pro-rata basis or in full if the employee worked nine (9) months or less for the University.

6. Review

This policy shall be reviewed at least once every five years.

7. Reference

Canada Revenue Agency Moving Expense Deduction Information
<http://www.cra-arc.gc.ca/E/pbg/tf/t1-m/t1-m-10e.pdf>



Appendix "A"
University Of Prince Edward Island
Moving and Relocation Expense Form

Faculty/Staff _____ Department _____

Position/Title/Term _____

Employee No. _____

Phone No. (Work) _____ (Home) _____ (Other) _____

Moving From _____

With the exception of the per diem meal allowance and the per kilometer rate, **original receipts** are required for claims under the UPEI *Moving and Relocation Expense Policy*

Relocation Expense

Transportation Cost

Airfare: Date of travel _____

	Name(s):	Amount (\$)
Faculty/Staff	_____	_____
Spouse	_____	+ _____
Dependants	_____	+ _____
Airfare Total		= _____ (A)

Or

Mileage Cost (Per diem km rate by actual km)
Travelling From _____

No. of km. _____ km X Per Diem Rate = _____ (B)

Accommodations/Meals (Up to 3 Days Upon Arrival)	Amount (\$)
Accommodation Costs:	_____
Location(s) _____	
Meals:	
_____ No. of Travelers _____ No. of Days As Per Diem Rate	_____
Accommodations/Meals Total:	_____ (C)
Relocation Total: (The lesser of A or B, plus C)	_____ (D)

Moving Expense

Costs:	
Removal Costs of Household Goods	_____
Selling Costs for the Sale of Employee's Former Residence	_____
Cost of Breaking a Rental Lease Agreement at Former Residence	_____
Costs of One House Hunting Trip Plus 3 Days' Accommodations (Please see Details in Moving & Relocation Policy)	_____
Moving Total:	_____ (E)
One Month's Salary As Per UPEI Appointment Letter:	_____ (F)
<i>(If moving from outside Canada, add \$1,000 as per the Moving & Relocation Expense Policy) (Add savings realized under relocation travel)(A-B above)</i>	
Eligible Moving Expenses (The lesser of E and F)	_____ (G)

Relocation Total (Line "D" Above):	_____
Eligible Moving Expense (Line "G" Above):	+ _____
Total Claim:	_____

Signature: _____ **Date:** _____

Authorized: _____ **Date:** _____