

Policy Title:	Moving and Relocation Expenses		
Category:	<input type="checkbox"/> Institutional - Board	<input type="checkbox"/> Academic - Administrative	
	<input type="checkbox"/> Institutional - Administrative	<input checked="" type="checkbox"/> Employment - Administrative	
Approved by:	<input type="checkbox"/> Board	<input checked="" type="checkbox"/> President	
Date approved:	April 30, 2020	Effective date:	April 30, 2020
Policy Sponsor:	Vice President, Administration & Finance	Date last reviewed:	April 30, 2020
Date of Mandatory Review (expiry date)	April 2025	Date of last revision of Procedures	April 30, 2020

1 POLICY

1. CMCC, at its sole option and discretion, reserves the right to reimburse employees of highly specialized and designated positions for reasonable and necessary expenses when there is relocation to the GTA and surrounding area. Such positions will be authorized by the President.
2. Any discretionary payment shall not constitute an obligation by CMCC to further reimburse an employee or establish a precedent for any other reimbursement for other or future employees.
3. Reimbursement of costs incurred in relocating the employee must be approved in advance by the President and must have been paid by the employee.
4. Reimbursement is limited to:
 - a. The cost of direct route travel to Toronto for the employee and their immediate family by one way economy airfare or the cost equivalent if travelling by personal vehicle, rail or ship. (Not included are meals, accommodations while in transit, exit visas, medical examinations, passport fees, and temporary housing while a permanent residence is sought or becomes available for occupancy.)
 - b. Two thirds of the cost of packing, insuring, transporting, and unpacking the employee's principle residence furnishings and personal effects up to \$5,000 CDN.

2 PURPOSE

To provide uniform and equitable relocation treatment to an employee; assist the employee in the economic loss resulting from relocation; and ensure that relocation costs are budgeted, controlled, and recorded to comply with tax requirements.

3 SCOPE

All positions deemed highly specialized as authorized by the President.

4 INFORMATION AND COMPLIANCE PLANS (not a comprehensive list)

- Canada *Income Tax Act*, section 62

- Canada Revenue Agency *T4130 Employers' Guide Taxable Benefits*
- 5 RELATED POLICIES** (not a comprehensive list)

- Diversity and Equal Opportunity
- Recruitment and Selection

6 DEFINITIONS

Principal residence is a housing unit that is owned/leased by the employee, personally or jointly with another person, and is inhabited on a regular basis by the employee and, if applicable, by the employee's immediate family and is considered to be the employee's regular mailing address.

New Policy Approved (date):

Policy Revision History (dates):

August 1, 1989
August 1, 1992
October 1999
December 13, 2011
April 30, 2020

-----**END OF POLICY**-----

7 PROCEDURES

1. The President's approval of the hiring, the relocation, and the relocation expense budget developed by the hiring manager, must be received in advance of the relocation of an employee.
2. Reimbursement for relocation expenses requires submission of receipts and appropriate expense documentation for expenses that have been pre-approved no later than three months after the employee is relocated.
3. The Division of Human Resources is to:
 - a. inform the employee of the terms and conditions of this policy.
 - b. review and approve expenditures which meet the requirements of this policy and the reimbursement agreement.
 - c. ensure that amounts received by an employee which meet the eligible expense criteria under the Canada *Income Tax Act* and that are considered to confer a taxable benefit on the employee are included in the employee's income on their tax reporting slips.

New Procedure Approved (date):

Procedure Revision History (dates):

December 13, 2011
April 30, 2020

8 ATTACHMENTS

None