



## PROCEDURES

Policy Name	<b>New Appointees and Out-of-Scope Employees Relocation Allowance/ Expenses</b>		
Policy #	<b>709</b>	Category	<b>Human Resources</b>
Policy Sponsor	<b>AVP, Human Resources</b>	Previous Revision Date	<b>May 4, 2015</b>
Policy Approved by	<b>President &amp; CEO</b>	Revision Date	<b>May 2024</b>
Procedures Approved by	<b>CFO &amp; VP, Administrative Services</b>	Review Date	<b>May 2029</b>

See the related [POLICY](#).

### DEFINITIONS

**Appointee:** An individual from outside of Saskatchewan Polytechnic (Sask Polytech) who has accepted an offer of employment for a position with Sask Polytech. An appointee is an individual who has accepted either an in-scope or out-of-scope role.

**Employee:** An individual in an out-of-scope position who is employed by Sask Polytech.

### PROCEDURES

#### 1. Eligibility

All new appointees and out-of-scope employees required to relocate to a work location in either a different urban center or at least forty (40) kilometers (road distance) from the preceding location will be eligible for relocation benefits in accordance with the relocation policy and its procedures.

#### 2. Restrictions

This policy does not provide simultaneous remuneration to married employees or common law partners, both of whom are or are becoming employees of Sask Polytech and are being relocated to the same work location.

Except in exceptional circumstances (as determined by the associate vice-president, Human Resources), employees appointed to a position through the staffing process will be eligible for remuneration only once every five years.

#### 3. Budget Authority

The budget for relocation allowance/expenses shall reside within Human Resources. The director, HR Advisory Services shall be responsible for the allowances/expenses as outlined by this policy.

The final determination of the amount paid to appointees or employees shall be determined by the appropriate human resource consultant in consultation with the hiring manager and the director, HR Advisory Services. The associate vice-president, Human Resources will have the authority to determine the final amount provided by Sask Polytech if there is a disagreement between the hiring manager and Human Resources.

The relocation allowance may be increased in exceptional circumstances with prior approval of the associate vice-president, Human Resources.

#### **4. Service Commitment**

At the time of hire, appointees and employees are required to sign a *Service Commitment Form*, which notes a required service commitment of 24 months. The payment of a relocation allowance or reimbursement of relocation expenses is fully owned by the appointee/employee after a 24-month period. Should the appointee/employee resign prior to the completion of the 24-month period, there will be a requirement to repay Sask Polytech the moving allowance/relocation expenses on a pro-rata basis. As a condition of payment of any monies under these procedures, the appointee/employee must permit Sask Polytech to deduct any amounts repayable to Sask Polytech against monies payable to the appointee/employee by Sask Polytech, including wages. This deduction will be made at the end of employment should the employee resign prior to the service commitment period of 24 months.

Repayment, as set out above, shall be mandatory except where the associate vice-president, Human Resources, in her or his sole discretion, has provided written approval to forgive the outstanding amount. If an appointee/employee is laid off or terminated by Sask Polytech prior to expiration of the service commitment, the amount payable will be forgiven.

#### **5. Relocation Allowance/Expenses Rates**

The remuneration allowed under this policy shall be one of the following options:

##### **Category A**

##### **Relocation Allowance/Expense reimbursement to a negotiated amount - new appointees or out-of-scope employees accepting a new position.**

The human resources consultant in consultation with the hiring manager and director, HR Advisory Services **may** offer a single lump sum amount (relocation allowance or reimbursement of expenses to a set amount) in accordance with the guidelines below. This assistance is to be based on Sask Polytech's need to attract competent employees and is only to be offered where required and only in the amount required to attract employees.

Distance of the Move (road distances between work locations)	Relocation Allowance/Expense Reimbursement	Service Commitment
40 – 500 km	Up to \$7,000.00	24 months
501 - 1,000 km	Up to \$14,000.00	24 months
1,001 - 2,500 km	Up to \$18,000.00	24 months
2,501 - 4,000 km	Up to \$22,000.00	24 months
4,001 or more	Up to \$26,000.00	24 months
Overseas	Up to \$30,000.00	24 months

For individuals hired into temporary/end-dated 'Hard-to-Recruit' positions:

Distance of the Move (road distances)	Relocation Allowance/Expense Reimbursement	Service Commitment
All distances	Up to \$5,000.00	One year or term of the temporary position - whichever is less

All funds are in Canadian currency.

The relocation allowance/expense reimbursement will be negotiated with consideration for eligible expenses which include but are not limited to the following:

- Real estate fees
- Search for accommodation.
- Transportation of household effects
- Travel to the new work location.
- In transit insurance
- Temporary accommodation and meals at the new location
- Residential Property Expenses
- Personal Motor Vehicle
- Storage Cost
- Maintenance of original domicile
- Incidental Expenses

The overseas recruiting range is for use only when relocating a new appointee from outside of Canada and the continental United States.

New appointees/employees will have the option to choose a relocation allowance or a reimbursement of expenses. Both options are negotiated in advance according to the monetary limits noted above. A reimbursement of expenses will occur only to the set amount which is negotiated at the time of hire.

A relocation allowance is a lump sum payment where it is not necessary to show proof of expenses or receipts. A relocation allowance is a taxable benefit and following Canada Revenue Agency guidelines Sask Polytech will withhold taxes at source (payroll). If an appointee/employee should choose to submit a letter clarifying that they did incur relevant incidental expenses to move, the first \$650 of the allowance is then non-taxable, with the remaining balance taxed at source.

A reimbursement of expenses is a non-taxable benefit. If the appointee/employee provides Sask Polytech with the *Relocation Expense Tracking* sheet found on mySaskPolytech and follows receipt submission guidelines found under section (b) of these procedures, no taxes will be withheld at

source. For clarity on what expenses an appointee/employee can submit for reimbursement as a non-taxable benefit, please reference the following document on the Canada Revenue Agency website,

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/bnfts/prvdd/mvng/menu-eng.html>

## **Category B**

### **Relocation Expenses - Employees relocating where the organization has initiated relocation.**

The relocation expenses will be negotiated on a case-by-case basis. Employees will be eligible for reimbursement of expenses which include, but are not limited to, the following:

#### Search for Accommodation

Compensation provided to a maximum of:

- One (1) return trip to new work location for employee and spouse.
- Five (5) nights' accommodation allowance for employee plus \$6.00 per night for spouse
- Five (5) days' meal allowance for employee and spouse plus extra meal allowance for reasonable travel time to and from new work location.
- Four (4) regular workdays off with pay for employee.

The employee may make more than one (1) trip to new work location to locate accommodation, but total compensation shall not exceed maximum allowance above.

#### Primary Household Effects

Compensation provided to cover all reasonable costs for packing and/or crating, loading, transporting, unloading and unpacking employee's primary household effects.

#### In-Transit Insurance

The employee is responsible for arranging in-transit insurance.

#### Personal Motor Vehicle

Compensation provided for freight costs of moving one (1) personal motor vehicle if employee's old and/or new work location is "beyond road's end". Vehicle to be transported by auto carrier if available.

In-transit insurance coverage of motor vehicles is covered for actual cash value, not replacement cost. It is recommended the employee take on additional coverage through the moving company. Additional insurance coverage is the responsibility of the employee.

#### Travel to New Work Location

Compensation provided to a maximum of:

- Actual costs of transporting employee, spouse, and/or dependents directly to new work location.
- Accommodation allowance while directly enroute to new work location for employee plus \$6.00/night for spouse plus either \$5.00/night for each dependent, or a second motel/hotel room, subject to prior approval of director, HR Advisory Services.

#### Storage Cost

Compensation for costs associated with storage of employee's primary household effects to maximum of:

- Thirty (30) days
- Three (3) months, with prior approval of director, HR Advisory Services

### Temporary Accommodation and Meals at New Work Location

Compensation provided to a maximum of:

- Thirty (30) nights' accommodation allowance for employee only
- Thirty (30) days' meal allowance for employee only  
Resulting maximum may alternatively be applied to:
- Accommodation allowance for employee plus \$6.00/night for spouse, plus either \$5.00/night for each dependent or a second motel/hotel room, subject to prior approval of director, HR Advisory Services.
- Meal allowance for employee, spouse, and/or dependents.

### Maintenance of Original Domicile

In lieu of temporary accommodation and meals at new work location (above), if employee must maintain original domicile to allow dependents to complete their school term at the old work location, compensation at new work location is provided to a maximum of:

- Two (2) months' accommodation allowance for employee only
- Two (2) months' meal allowance for employee only
- Four (4) return trips to original domicile at a rate of one (1) per month for every month that original domicile is maintained, after employees' relocation.  
Time periods may be extended to four (4) months with prior approval of director, HR Advisory Services.

### Residential Property Expenses

If employee's principal residence is rented and if employee faces a lease discharge fee on principal residence and/or rental payments on both old and new principal residences, then compensation is provided to a maximum of:

- One (1) month's rent, based on the old residence's rent, or
- Up to four (4) months' rent, with prior approval of director, HR Advisory Services.

If an employee's principal residence is a mobile home and if employee wishes to move the home to the new work location, they do so at their own expense. Sask Polytech will provide compensation for primary household effects provided they are moved independently of the mobile home.

If the employee's principal residence is owned by the employee and if legal and/or real estate fees are incurred in the sale of the employee's principal residence at the old work location, then compensation is provided as follows:

- Reimbursement of actual real estate fees up to seven (7) percent of sale price to a maximum of \$10,000 (including taxes).
- Reimbursement of legal fees at rate of the Law Society for sale and purchase of the employee's homes.
- Reimbursement of mortgage discharge fees not exceeding three (3) months' mortgage interest, to a maximum of \$1,500.
- Reimbursement of bridge financing up to three (3) months' interest to a maximum of \$1,500. A copy of the statement from the lawyer with the address must be submitted for reimbursement.

### Incidental Expenses

Compensation is provided for incidental moving expenses (For example: installation of satellite or cable, installing telephones or alarm systems), to a maximum of \$200.00 without receipts or \$500.00 with receipts.

The procedure is to be presented to the employee by the human resources consultant following the employee's request for relocation assistance. To initiate the move of primary household effects the

employee will obtain quotes from three moving companies and present these quotes to the human resources consultant. The household effects will be moved by the company with the lowest estimate, unless the difference is less than five (5) percent, at which point the employee shall choose the company to move their primary household effects. The employee is responsible for making all move arrangements and coordination, including ascertaining in-transit insurance for primary household effects.

The employee is responsible for tracking and documenting their moving expenses. Proper documentation includes original, dated receipts including a description of the expenditure. The employee is responsible for electronically submitting their tracked expenditures via the *Relocation Expenses Tracking Sheet* found on mySaskPolytech, to their human resources consultant. The employee then submits ordered, original receipts of tracked expenditures to the office of their human resources consultant within six (6) months of starting the position to be eligible for reimbursement (no receipts needed for meals).

The employee is responsible for verifying the expenses recorded are accurate, complete and in compliance with the above noted limitations of coverage. The human resources consultant will validate the expenses and reconcile the receipts to the policy and the spreadsheet. Once reconciled, the human resources consultant will print the final sheet, and the employee will sign and date the sheet noting acceptance that the sheet is accurate and complete. This sheet will be stored in the employment file of the employee.

General enquiries should be sent to [hra@saskpolytech.ca](mailto:hra@saskpolytech.ca).