



NORTHERN LIGHTS COLLEGE

Moving Expenses

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POLICY

Where Northern Lights College agrees to provide travel and relocation expense reimbursement to facilitate the hiring or internal transfer of employees to work at Regional Administration or a specific campus, such reimbursement shall be subject to the terms and conditions set out in this policy.

This policy is administered by the Human Resources Department as part of the College's overall recruitment strategic plan. Travel and related expenses under this policy are to be included and accounted for as moving expenses.

Except as provided for in the respective collective agreements, reimbursement for expenses will be available to new employees who are relocating to work for Northern Lights College, as stated in the Scope section of this policy, or employees transferred/promoted to another campus location that is more than 75 kilometers from their current residence.

SCOPE

Applies to employees of Northern Lights College who have Regular Appointments (greater than 50% full-time equivalency).

PROCEDURE

1. The College, may, at its sole discretion, agree to reimburse a newly hired employee for expenses incurred to move the employee, his/her family, and their household effects to an NLC Campus from another location. It is expected they limit this to one trip.
2. The College may also, at its sole discretion, agree to reimburse an employee for moving expenses, where they have been transferred or promoted to another College campus location, and where that location is more than 75 kilometres from their current residence.
3. To be effective, an agreement by the College to reimburse an employee for travel or relocation expenses must be authorized and signed by the Executive Director of Human Resources & Organizational Development.

4. To be eligible for reimbursement, an expense incurred by an employee must:
 - a) qualify under Canada Revenue Agency Guidelines as a non-taxable moving expense; and
 - b) be supported by an original receipt that is satisfactory to the College. (For a list of non-taxable expenses approved for reimbursement, please see #6 of the policy.)

5. Where the College agrees to reimburse a newly-hired employee for travel or relocation expenses, the agreement must specify the overall maximum amount that the College will reimburse for moving expenses, and may also specify maximums for any individual moving expense categories. Maximum amounts are based on distance from the employee’s household location to the new location

Move Distance	Maximum Reimbursement up to:
76-999 kilometers	\$7,850
1000-2500 kilometers	\$12,150
2501-4000 kilometers	\$18,150
4001 km or more	\$18,800
Overseas	\$23,500

A newly hired employee who is provided with moving expense reimbursement may elect for reimbursement of either a house hunting visit, or temporary lodging for up to thirty (30) days after their arrival to their new location **but not both**. If space is available, the new employee may elect to stay in the College’s student residence in a single capacity, for a maximum of two (2) months, or until housing is secured, whichever is less. The College will reimburse the employee for the first month of costs for the residence. Any reimbursement of these costs is included in the maximum reimbursement amount approved by Northern Lights College. See # 5 Above.

House-Hunting Trip

Included in the maximum reimbursement amount, employees shall be reimbursed reasonable house hunting expenses for up to three (3) days for in-province hires and five (5) days for out-of-province new hires and their spouses. Reimbursement will be in accordance with NLC’s Travel Policy. This is included in your moving reimbursement amount.

Temporary Lodging

Up to thirty (30) days for temporary accommodation (motel/hotel/bed and breakfast) and meals/food. This is included in your moving reimbursement amount.

6. All claims for reimbursement of moving expenses must be submitted by the employee to the Human Resources Department no later than six (6) months following the employee's date of hire, or the effective date of their transfer/relocation. Please refer to the list below outlining those expenses reimbursable by Northern Lights College:

Expenses that may be reimbursed by the College include:

- Commercial moving company charges, packing, crating, mailing and/or shipping household goods and other miscellaneous packing supplies;
- Optional insurance on items such as furniture, clothing and utensils;
- Rental truck;
- In-transit storage for up to 30 consecutive days;
- Shipment of car(s) if not used in move;
- Travel, meal and lodging relocation costs for one trip (appointee and family) from the old residence to the new residence, which may include:
 - Gas receipts , ferry costs (if driving);
 - Hotel, accommodation, and meals in accordance with NLC's F-3.10 Travel Policy incurred in travel relating to the relocation; (No alcohol will be reimbursed by the College)
 - Airfare (economy only);
 - Tolls, taxi, limousine, or parking;
 - Pet shipping charges; and

Expenses not paid by the College include, but are not limited to:

- Storage (excluding 30 days in transit);
- Lodging expenses upon arrival/commencement of work;
- Meals and travel costs incurred by labourers;
- Expenses incurred by persons not considered dependents for tax purposes;
- Daycare expenses;
- Costs related to immigration;
- Utility and telephone installation charges;
- Loss of security deposits;
- Real estate expenses;
- Postage costs for realty and mortgage documents;
- Personal telephone calls, tips, movies or other entertainment;
- Extraordinary items requiring special handling (e.g. Boats);
- Fines; and
- Bank fees

7. All reimbursement payments must be authorized and signed by Executive Director of Human Resources & Organizational Development.

8. If the employee resigns, or if the employee is dismissed for cause, before the employee has completed twenty four (24) months of employment or before the employee has completed their fixed term of employment, the employee shall repay to the College the moving expenses reimbursed to the employee.
9. Employees who receive moving expense and/or house hunting expense reimbursement will sign a Relocation Agreement to repay the funds, on a pro-rated basis, should they resign prior to completing the twenty four (24) calendar months of full time (or equivalent) service.
10. If the employee's employment is terminated by the College without cause, the employee shall not be required to repay the moving expenses reimbursed by the College.
11. Nothing in this policy shall be construed as requiring the College to agree to reimburse any person for moving expenses.

STAKEHOLDERS

NLC Staff

RELATED POLICIES AND REFERENCES

- Canada Revenue Agency – list of moving expenses not considered a taxable benefit when paid by the employer - <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/bnfts/prvdd/mvng/nt-eng.html>
- Relocation Agreement

History

Created/Revised/Reviewed	Date	Author	Approved By
Created	October 13, 2017	Executive Director of HR	Policy Committee

Next Scheduled Review Date

October 2022