MOVING AND RELOCATION EXPENSES PROCEDURE
FOR FACULTY/DEPARTMENTS HIRING NEW ACADEMIC AND EXCLUDED STAFF

THE RELOCATION POLICY

The University may assist with the arrangements and expenses connected with the relocation of new academic and excluded staff members to take up employment at the U of A. The Relocation Policy outlines the allowable travel and relocation expenses to assist these staff members and their spouse/partner and dependent children in moving from their current primary residence to their new residence.

The policy does not cover any travel or relocation for staff members who are already residing within 50 km of the U of A, the movement between U of A campuses, movement of office/lab/library, scholarly collection or research equipment or secondary location moves.

Staff members will be provided a weight allowance for removal of household items from their current primary residence, which includes packing, loading, shipping, unloading and 30 days storage based on the number of family members being relocated and the most economical method. If a private automobile is being shipped, the cost may be covered under the maximum weight allowance. Any expenses in excess of the weight allowance will be the responsibility of the staff member, unless the hiring unit has advised that they will be providing additional relocation assistance.

A new hire who voluntarily leaves the services of the U of A before rendering 24 months service will be required to refund a portion of the removal expenses that the U of A has reimbursed.

REQUEST FOR RELOCATION SERVICES

- The hiring unit sends the Request for Relocation Services Form, along with a copy of the signed appointment contract and supplementary conditions, to Relocation Services at hreloca@ualberta.ca to initiate the relocation process. Any additional relocation assistance or maximum allowance negotiated with the hiring unit must be indicated on the Request for Relocation Services Form.
- Relocation Services contacts the new hire with information about the relocation process and asks them to complete a Personal Information Request Form.
- Relocation Services forwards the Personal Information Request Form to our two moving companies, AMJ Campbell and Armstrong Moving, and they contact the new hire to complete an estimate of the weight and cost to transport their household possessions and personal effects. Armstrong Moving and AMJ Campbell both have national agreements with CAUBO whom provide discounted rates to Universities and Colleges.
- Both moving companies send quotes to Relocation Services.
- Relocation Services awards the contract to one of the moving companies and informs the department of the cost of the move.
Invoice from the moving company is sent to Relocation Services and once approved, Relocation Services sends it to the hiring unit whereby they put their Department/Faculty speed code, account 502465 and send to SMS for processing.

**LETTER OF UNDERTAKING AND REVERSAL CONTRACT**

If the move is outside of Canada, a Letter of Understanding and Reversal Contract need to be completed by the hiring unit. The Letter of Undertaking states that the U of A will pay duties and taxes in the event that the goods do not comply with Canada’s Customs laws. The Reversal Contract is a way to get that cost back from the new hire if the situation arose. The hiring unit will provide the new hire with the Letter of Undertaking and have them return a signed copy of the Reversal Contract to them prior to their move. The hiring unit must send a copy of both to U of A, SMS, Customs.

**CLEARING CUSTOMS**

For moves from the US or overseas, household goods will need to clear customs prior to the van delivering the goods to the residence. The staff member will be contacted by the van line and given 24 hours’ notice to clear customs, in person, at the Edmonton International Airport. The goods will be held in bonded storage until customs releases them. Any bonded storage charges that are incurred due to the staff member’s unavailability to clear customs when they arrive will be charged to them. The staff member must have a valid work permit in hand before their goods will be released.

**OFFICE/LAB EQUIPMENT**

If the hiring unit agrees to cover the expense of moving the staff member’s office and/or lab to the University, those “commercial” goods are cleared through customs by the University’s custom broker. Goods for business and personal goods should not be combined into one shipment. If the two types of goods are combined, the entire shipment will likely be treated as “business” related and the University may be required to pay duty and taxes on otherwise exempt goods.

**SECONDARY LOCATION MOVES**

Moving expenses pertaining to a secondary location are not covered. If the hiring unit chooses to pay for a secondary move, the University must charge a taxable benefit as per Canada Revenue Agency regulations. The hiring unit must download and complete a Taxable Benefit form located in the HRS forms cabinet under Payroll Forms.

**NON-ACCOUNTABLE MOVING ALLOWANCE**

The Non-Accountable Moving Allowance is a non-taxable payment for up to $500 if the new hire is moving from within Canada and up to $650 if moving from outside of Canada. The new hire completes the Non-Accountable Moving Allowance for Incidental Relocation or Moving Expenses Form — and forwards it to their hiring unit. Once received by the hiring unit, they review the form, add their combo code and send the original to Payroll, Human Resource Services, 2-60 University Terrace or payroll.operations@ualberta.ca. The University doesn't require receipts for this allowance; however,
we suggest that the new hire keep all receipts in case they are audited by Canada Revenue Agency.

The Canada Revenue Agency’s website – http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/bnfts/prvdd/mvng/nt-eng.html has a list of moving expenses that can be paid or reimbursed as a non-taxable benefit to the new hire. Any expenses not listed are generally considered a taxable benefit to the new hire.

**HOUSE HUNTING & TERMINAL TRIP**

For the house-hunting trip, the hiring unit may cover the cost of air travel, up to economy airfare by the most direct route, and reasonable hotel accommodation up to a maximum of four nights for two immediate family members (i.e. staff member, spouse/partner, or a dependent child). The family member must reside with the staff member and be completing the move with them. Meals, car rental, taxi, parking, etc. would be covered as part of the non-accountable moving allowance.

For the terminal trip, the hiring unit may cover the cost of air travel, up to economy one-way airfare by the most direct route for staff member, spouse/partner and dependent children. If the new hire chooses to drive their private automobile by the most direct route, the hiring unit will reimburse fuel expenses (not mileage) and reasonable hotel accommodation up to two nights.

The University strongly encourages hiring units to arrange the air travel and/or hotel booking using a TAP form — www.tap.ualberta.ca/ and/or HAP form — www.hap.ualberta.ca/. This results in fewer out-of-pocket expenses for the new hire.

➢ When using a HAP and/or TAP form, the hiring unit must always provide their Department speed code and Department financial authorization. Send the original HAP and/or TAP (TAP accompanied by a copy of the e-ticket) to Supply Management Services (Travel & Expense Management).

If the hiring unit is unable to arrange the air travel and hotel this way, the new hire can submit an Expense Report.

➢ The expenses are covered by the Department/Faculty; the hiring unit processes the claim and keeps the original receipts on file.

It is extremely important that the detailed original receipts are kept as it is an audit requirement for reimbursement. An original VISA or MasterCard chit is not considered the original receipt.

**IMMIGRATION FEES**

The new hire’s work permit and temporary resident fees for his/her family (if applicable) could be claimed as part of the new hire’s non-accountable moving allowance. Study Permits for the new hire’s dependent children and a Work Permit for his/her spouse plus permanent resident fees are not covered. If the hiring unit is reimbursing for such fees, the University must charge a taxable benefit as per Canada Revenue Agency regulations. The new hire must complete an Expense Report on-line and the
hiring unit must download and complete a Taxable Benefit form located in the HRS forms cabinet under Payroll Forms.

**QUESTIONS**

Please feel free to contact the Relocation Coordinator at 780-492-4605 or hrreloca@ualberta.ca if you have any questions.