

National Joint Council

NJC Relocation Directive

Note: Public Service employees must contact their [Designated Departmental Relocation Coordinator](#) with their questions.

[Communiqués](#)

[Other related documents](#)

Principles

The following principles were developed jointly by the Bargaining Agent Side representatives and the Employer side representatives to the National Joint Council (NJC). These principles are the cornerstone of managing government relocations and shall guide all employees and managers in achieving fair, reasonable and modern relocation practices across the public service.

Trust - increase the amount of discretion and latitude for employees and managers to act in a fair and reasonable manner.

Flexibility - create an environment where management decisions respect the duty to accommodate, best respond to employees' needs and interests, and consider operational requirements in the determination of relocation arrangements.

Respect - create a sensitive, supportive relocation environment and processes which respect employees' needs.

Valuing people - recognize employees in a professional manner while supporting employees, their families, their health and safety in the relocation context.

Transparency - ensure consistent, fair and equitable application of the Directive and its practices.

Modern relocation practices - introduce relocation management practices that support the principles and are in keeping with relocation industry trends and realities; develop and implement an appropriate relocation accountability framework and structure.

General

Collective agreement

This directive is deemed to be part of collective agreements between the parties represented on the National Joint Council (NJC), and employees are to be afforded ready access to this directive.

Grievance procedure

In cases of alleged misinterpretation or misapplication arising out of this directive, the grievance procedure, for all represented employees within the meaning of the *Federal Public Sector Labour Relations Act*, will be in accordance with section 15.0 of the NJC By-Laws. For unrepresented employees the departmental or agency grievance procedure applies.

Definitions

Accommodation (*logement*)

- (a) **Commercial Accommodation** (*logement commercial*) - lodging facilities such as hotels, motels, corporate residences or apartments.
- (b) **Crown-owned living accommodation** (*logement de l'État*) - living accommodation owned, leased, rented or whose occupancy is otherwise controlled by the Government of Canada.
- (c) **Interim accommodation** (*logement provisoire*) - refers to days for which living expenses are paid at the new place of duty when an employee is unable to move into the new residence.
- (d) **Self-contained accommodation** (*logement autonome*) - a commercial accommodation that is equipped so that employees may prepare and consume meals. This accommodation may also have laundry facilities.
- (e) **Temporary accommodation** (*logement temporaire*) - accommodation for which living expenses are paid at the start and/or the end of the relocation to the new

place of duty or both.

Actively Marketed (*sur le marché de façon active*) - for the purpose of this directive, under normal circumstances a principal residence will be considered “actively marketed” for sale when:

- (a) the principal residence is continuously listed for sale (except for brief interruptions, e.g. to change brokers or listings) through a licenced real estate agent (realtor);
- (b) the listing price is consistent with the suggested list price in the appraisal;
- (c) the employee is acting in good faith to dispose of the residence;
- (d) no reasonable offers are refused; and
- (e) the property is not rented to tenants for any period of time.

Actual and reasonable expenses (*Frais réels et raisonnables*)

- (a) the actual expenses incurred, supported by proof of payment, e.g. receipts and vouchers; and
- (b) the reasonable amount that the employer judges to be both appropriate and justifiable based on experience of what such costs should be in the circumstances, and within the limits of this directive.

Appointee (*personne nommée*) - a person recruited from outside the public service and appointed or on assignment to a department or agency listed in Schedules I and IV of the Financial Administration Act. On relocation to the first place of employment, a person is deemed not to be an employee for the purposes of this directive. Members of the Canadian Forces on initial appointment to the public service are considered to have the status of appointees.

Arm's length transaction (*transaction sans lien de dépendance*) - an arm's length transaction is one that is consummated between two or more non-related parties. Conversely, a non-arm's length transaction is any transaction consummated between two or more related parties.

- Related individuals include direct-line descendants (grandparents, parents, children, and so on), as well as spouse or common-law partners, brothers, sisters, and in-laws.

- Related individuals also include non-immediate family members such as cousins, aunts, uncles, nephews and nieces.

In transactions considered to be non-arm's length, participants have the potential to manipulate a transaction for their benefit.

Central removal services (CRS) (*services centraux de déménagement*) – Central headquarters unit at Public Services and Procurement Canada responsible for the administration of the contract for the delivery of household goods moving services for all relocation within Canada.

Contracted Relocation Service Provider (CRSP) [*fournisseur de services de réinstallation (FSR)*] – private sector company contracted by the Government of Canada to administer the relocation services for employees in accordance with this directive.

Dependant (*personne à charge*) – a person who resides full-time with the employee at the employee's residence, or a person who resides outside the employee's residence and for whom the employee has formally declared a responsibility for assistance and/or support, and who is:

- (a) the spouse of that employee; or
- (b) the biological child, stepchild, adopted child including a child adopted by aboriginal people under the Custom Adoption Practice, or legal ward of that employee or of the employee's spouse who is both dependent on the employee for support and is:
 - (i) under 18 years of age; or
 - (ii) dependent on the employee by reason of mental or physical disability; or
 - (iii) in full-time attendance at a school or other education institution that provides training or instruction of an educational, professional, vocational or technical nature; or
- (c)]the parent, grandparent, brother, sister, uncle, aunt, niece, nephew or grandchild of that employee or of the employee's spouse who is both dependent on the employee for support and is:
 - (i) under 18 years of age; or
 - (ii) dependent on the employee by reason of mental or physical disability; or

- (iii) in full-time attendance at a school or other education institution that provides training or instruction of an educational, professional, vocational or technical nature.

Note:

A formal declaration may be either a signed statement by the employee or a legal document.

Deputy head (*administrateur général*) - in relation to a department, the deputy minister; and in relation to any other part of the public service, the chief executive officer, or, if there is no chief executive officer, the person designated by the Governor in Council as the deputy head for the purposes of the Public Service Employment Act.

Door-to-door (*porte-à-porte*) – a door-to-door move is a synchronized move from the principal residence at origin to the new principal residence at destination where efforts are made by the employee to minimize the need for interim accommodation, meals and miscellaneous expenses as much as possible.

Employee (*fonctionnaire*) - a person employed in the federal public service and whose salary is paid out of the Consolidated Revenue Fund.

- (a) **Full-time employee** (*fonctionnaire à temps plein*) – means a person whose normal scheduled hours of work are those of a full-time employee in accordance with the collective agreement;
- (b) **Part-time employee** (*fonctionnaire à temps partiel*) - part-time employee means a person whose normal scheduled hours of work are less than those of a full-time employee in accordance with the collective agreement, but not less than one-third of those hours;
- (c) **Seasonal employee** (*fonctionnaire saisonnier*) – means a person whose period of work is of a seasonal nature;
- (d) **Term employee** (*fonctionnaire nommé pour une période déterminée*) – means a person whose period of work is for a determined period of time.

Employee-requested relocation (*réinstallation à la demande du fonctionnaire*) - a relocation resulting from a formal request made by an employee for compassionate

or other personal reasons and for which the costs involved are to be reimbursed in accordance with Part XII.

Employer (*employeur*) - Her Majesty in right of Canada as represented by the Treasury Board, and includes persons authorized to exercise the authority of the Treasury Board.

Exceptional circumstances (*circonstances exceptionnelles*) – means rare and unforeseeable circumstances, normally outside of the employee's control.

Household goods and effects (*effets mobiliers*) - the furniture, household equipment and personal effects of an employee or appointee and dependants, but does not include automobiles, livestock and pets.

Isolated post (*poste isolé*) - a place named in Appendix A of the Isolated Posts and Government Housing Directive.

Living expenses (*frais de subsistance*) - the expenses incurred for food and overnight accommodation. It may also include incidental expenses such as laundry, valet service, gratuities, local telephone calls and local transportation, as specified in this directive.

Mobile home and double-wide removable home (*maison mobile et maison mobile double*) - are considered to be synonymous terms for purposes of this directive and mean a transportable, detached, single-family dwelling which is an employee's principal residence and which contains by design the normal amenities for continuous year-round occupancy. The unit is connected to utilities and is designed to stand on a specially prepared site, although these preparations do not include a permanent foundation. The unit is designed and built to be towed or moved by road. This definition does not include: a lean-to or other attached living space, fencing or similar items, travel trailers, camping trailers and the like, or any type of self-propelled vehicle such as a motor home or pick-up coach.

Mortgage (*hypothèque*) - means a loan registered as a mortgage on a property. It is for a fixed amount and may not be re-advanced as the borrower pays down the mortgage. It will mature when the term is up and the borrower has the choice to renew with his current lender or switch to another lender for the remaining balance. Payments are made on a fixed schedule and involve payments of principal and

interest. For greater clarity, a mortgage does not include any loan which allows the borrower to access funds for other purposes, such as Home Equity Lines of Credit.

New principal residence (*nouvelle résidence principale*) - a single-family dwelling purchased or rented at the new workplace which will become the employee's principal residence following the relocation.

Non-Accountable Incidental Expenses Allowance (*Indemnité pour les faux frais non soumis à une justification*) - an allowance that employees do not have to account for upon relocation i.e. receipts are not required but should be retained.

Pet (*animal de compagnie*) - any animal that normally resides in the family home and is kept for companionship (if the animal is allowed in the living room, it can be moved). Large animals such as horses or sheep or large numbers of domestic animals, such as a cattery, or a kennel of dogs, are not considered pets.

Personal Declaration (*déclaration*) – means a written statement signed by the employee attesting to and listing the expenses for payment without receipt.

Personal Motor Vehicle (PMV) [*véhicule automobile personnel - (VAP)*] - for purposes of shipment, means a sedan, sports car, station wagon, mini van, pick-up, or 4-wheel drive vehicle of three-quarter ton rating or less, registered in the employee's name or in the name of the spouse or common-law partner, or a dependant, the primary purpose of which is for family conveyance. This definition excludes racing cars, campers, and any other vehicle which does not meet the above criteria.

Principal residence (*résidence principale*) - a single-family dwelling owned or rented and occupied by the employee or dependant residing with the employee, which was occupied continuously at the time the relocation at public expense was authorized and which is recorded as the employee's permanent address on the departmental or agency personnel file. Temporary or seasonal accommodation is excluded from this definition.

Receipt (*reçu*) - an original document or electronic/paper copy showing the date and amount of expenditure paid by the employee.

Relocation (*réinstallation*) - the authorized move of an employee from one workplace to another. The move consists of the relocation from the principal residence occupied while working at the old workplace, to the new principal residence that will be

occupied while working at the new workplace. For greater clarity, the employee must relocate to a new principal residence to be eligible for the reimbursement of relocation expenses.

Single-family dwelling (*habitation unifamiliale*) - living quarters containing the normal amenities necessary for continuous year-round occupancy. The dwelling must be structurally separate and have an entrance or entrances from outside the building or from a common hall, lobby, vestibule, or stairway inside the building.

Spouse or common-law partner (*conjoint ou conjoint de fait*) - the term “common-law partner” refers to a person living in a conjugal relationship with an employee for a continuous period of at least one year. The term “spouse” refers to the person married to the employee.

Third-party service provider rates and fees (*taux et frais des fournisseurs de service tiers*) - contracted ceiling amount charged by the Contracted Relocation Service Provider to the Government of Canada for providing third-party real-estate, legal, building inspection and rental assistance services.

Transferee (*personne transférée*) - the employee being relocated from one place of residence to a new destination to perform duties of a position within the public service.

Travelling expenses (*frais de voyage*) - the transportation and living expenses incurred en route to the new workplace.

Workplace/Place of Duty (*lieu de travail*)

(a) **Permanent/Regular** (*permanent/régulier*) - the single permanent location determined by the employer at, or from which, an employee ordinarily performs the work of his or her position or reports to;

(b) the workplace of employees who are employed as Ships’ Officers or Ships’ Crews shall be deemed to be a suitable structure, as determined by the employer:

(i) at the location of the home port of their vessels, for employees whose normal duties are performed aboard a vessel; or

(ii) at the location where employees normally perform their duties when they are not employed on a vessel.

Part I - National Joint Council Relocation Directive

1.1 Effective Date

1.1.1 This Directive comes into effect January 1, 2021.

1.2 Purpose and Scope

1.2.1 The purpose of this directive is to ensure fair treatment of employees authorized by the employer to relocate to a new principal residence at a new regular workplace consistent with the principles above. The aim is to relocate an employee in the most efficient fashion, at the most reasonable cost to the public while having a minimal detrimental effect on the employee and his/her family and on departmental operations.

1.2.2 This directive provides a personalized approach for each participant's particular needs. It has two facets:

- (a) a policy formula that marries direct reimbursement of expenses, over which the employee has little control, and an individualized approach to benefits providing an opportunity for the employee to select what is best for him/her (within a given Fund) given his/her own family or unique circumstances; and
- (b) a contract with a CRSP who will provide the employee with professional assistance at every step of the relocation with the view of presenting the employee with every reasonable opportunity to maximize the available benefits. This includes relocation planning, marketing assistance and destination services along with several other enhanced relocation services.

1.2.3 This directive will ensure access to professional relocation services advice at every step of the employee's move. An employee makes the final decision to accept or reject professional advice provided.

1.2.4 This directive and any limitations thereto are published as policy and not as permissive guidelines. Discretion, be it at the employee, managerial or departmental level, shall be confined to those provisions where discretion is specifically authorized.

1.2.5 Relocation expenses must be directly attributable to the relocation, and must be clearly reasonable and justifiable. They must not upgrade the financial position of the employee and must be supported by receipts as stipulated within this directive.

The provisions shall provide only for the employee's legitimate expenses, without opening the way for personal gain or for the underwriting of extravagances.

1.2.6 Entitlements not identified within this directive will not normally be reimbursed unless deemed to result from exceptional circumstances. Deputy head or delegated departmental authority is required for payment of such expenses.

1.2.7 Employees requesting reimbursement of entitlements not identified within this directive must provide a written submission to the Departmental National Coordinator (DNC) who shall then forward the submission with its recommendation to the deputy head or delegated departmental authority for approval.

1.2.8 The applicable rates and allowances contained in the NJC Travel Directive, as modified from time to time by the NJC, shall form part of this directive unless otherwise stated within this directive. They shall be applied to all eligible participants irrespective of age, sex, marital or family status, or disability.

1.2.9 Travel and shipment of household goods and effects (HG&E) provisions shall comply with the provisions of the current NJC Travel Directive and the Household Goods Removal Service contract, unless otherwise specified in this directive.

1.3 Inquiries

1.3.1 Inquiries concerning the shipment of personal and household effects and automobiles should be directed to the Central Removal Service (CRS).

1.3.2 Inquiries concerning commercial travel and accommodation reservations should be directed to the Government of Canada Travel Service Supplier.

1.3.3 Inquiries concerning tax should be directed to Canada Revenue Agency (CRA).

1.3.4 Inquiries regarding the provisions of this directive should be directed to Departmental National Coordinators (DNC).

1.4 Application

1.4.1 This directive applies to employees who work in:

- (a) all departments and other portions of the public service of Canada listed in Schedules I and IV of the Financial Administration Act; and

- (b) organizations listed in Schedule V of the Financial Administration Act that are members of the NJC and that have opted to follow this directive.

1.4.2 Subject to section 2.1 Authorization, this directive applies to:

- (a) term employees appointed to indeterminate positions;
- (b) term employees whose period of employment is to be longer than one (1) year;
- (c) employees on assignment of more than one (1) year's duration;
- (d) employees on Leave Without Pay (LWOP) for less than one (1) year; or
- (e) employees on priority status in accordance with the Public Service Employment Act (PSEA) and the Public Service Employment Regulations (PSER) or employer-specific priority status policies.

Note:

Where the assignment and/or term is for less than three (3) years, the provision on sale and purchase of property will not apply (see section 13.5).

1.4.3 The 40 km rule: should the relocation not meet the 40 km rule, relocation benefits may be taxable.

1.4.4 Normally, relocation shall only be authorized when the employee's new principal residence is at least 40 km (by the shortest usual public route) closer to the new place of work than his/her previous residence, in accordance with subsection 248(1) of the Income Tax Act.

1.4.5 The formula for calculating the distance can be found in Appendix A (CRA's form T1-M E (99) "Claim for Moving Expenses.").

1.4.6 This directive does not apply to:

- (a) employees whose relocation is governed by the Foreign Service Directives or other authorities (e.g. the RCMP, Canadian Armed Forces); or
- (b) employees on educational or developmental leave within Canada and employees on assignment or interchange within and outside the public service for periods of less than one (1) year.

1.4.7 Public service organizations not referred to in subsection 1.4.1 of this directive may request to be included under this directive by the Program Authority at Treasury

Board Secretariat.

1.5 Transitional Provisions

1.5.1 This directive only applies to relocations which were authorized on or after January 1, 2021. Relocations authorized prior to this date are subject to the provisions contained in the NJC Relocation Directive, effective April 1, 2009.

Part II - Administration

2.1 Authorization

2.1.1 When the employer has determined that relocation is required, the employer shall authorize the relocation and ensure that all relocation arrangements are consistent with the provisions of this directive. The Departmental National Coordinator (DNC), specifically identified for this program, is required to issue approval in certain areas of this directive, on behalf of the deputy head.

2.1.2 The authorization shall be in advance in writing. A relocation is considered authorized when the relocation file has been successfully registered by the employer with the CRSP. The employee shall not incur any expenses under this directive until the initial consultation with the CRSP has taken place. This authorization shall be provided at least 30 days prior to the date the employee must report at the new workplace, as stated in the relevant staffing document, unless a shorter period is personally authorized by the deputy head or the delegated departmental authority.

2.1.3 The employer shall authorize the CRSP in writing to provide contracted relocation services to the employee referred.

2.1.4 The CRSP is not authorized to reimburse any expenses that are not covered by this directive, or expenses that are over and above the established contractual rates of this directive.

2.1.5 In exceptional circumstances, the Departmental National Coordinator (DNC), on behalf of the deputy head, may post authorize relocation expenses incurred up to 30 days prior to the date of registration with the CRSP. Unless authorized under this section, the employer shall not be responsible for expenses incurred prior to authorization of the relocation.

2.1.6 The employer shall not be responsible for such expenses, unless and until the relocation is subsequently authorized and the employee may be ineligible for some entitlements.

Responsibilities

2.2 Employer Responsibilities

2.2.1 The employer shall:

- (a) ensure that this directive is available to relocating employees at the employees' normal workplace during the employee's working hours;
- (b) determine that a relocation is necessary;
- (c) register the relocation with the CRSP;
- (d) advise the employee being relocated not to proceed with any relocation-related activities prior to initial consultation with the CRSP;
- (e) provide the relocating employee with the necessary leave to carry out all activities related to the relocation;
- (f) allow flexibility of reporting dates to enable the employee to coordinate relocation activities effectively and in the most cost-effective manner;
- (g) ensure employees are reimbursed for actual and reasonable relocation expenses (via the CRSP) within the limits of this directive;
- (h) initiate the removal of household effects, by forwarding to CRS a completed "Requisition for Removal Services"; and
- (i) ensure that accommodation of employee needs is provided to the point of undue hardship.

2.2.2 On behalf of the employer, DNCs specifically identified for this program, who are required to issue approvals in certain areas of this directive, shall:

- (a) be familiar with both this directive and other directives as required;
- (b) recommend, interpret, approve, process payment, review and audit expense claims/entitlements;
- (c) work closely with departmental authorities to ensure that:

- (i) no inappropriate funding/relocation commitments are made to employees;
- (ii) the correct pre-authorization process is followed; and
- (iii) no employee starts a relocation without having had the contracted counselling from the CRSP;
- (d) provide instructions and/or advice in writing, either through the CRSP or directly, when requested by an employee; and
- (e) provide the CRSP with all relevant information to assist in the coordination of the employee's move and to minimize the time spent in interim accommodation.

2.2.3 On behalf of the employer, the CRSP shall:

- (a) provide services as specified in the contract and in this directive;
- (b) establish contact with the referred employee within 48 hours and confirm personal information and counselling dates as per the contract;
- (c) ensure that the timing of the relocation, and the travelling associated with it is planned to minimize disruptions to family life, and to minimize the costs to the employer;
- (d) verify and approve relocation expense claims before reimbursement;
- (e) advance funds to the employee immediately prior to the house-hunting trip or the movement of HG&E; and
- (f) process claims as soon as possible after receiving fully completed expense claims with supporting documentation.

2.2.4 The employer shall, in consultation with the CRSP, initiate the removal of household effects, by forwarding to CRS a completed "Requisition for Removal Services". CRS will provide the employee with a copy of "Removal Instructions", which provide a detailed summary of the employee's and the mover's responsibilities concerning the removal of household effects.

2.2.5 The employer shall provide the relocating employee and spouse or common-law partner, if applicable, with the necessary leave to carry out all activities related to the relocation.

2.3 Employee Responsibilities

2.3.1 The employee shall:

- (a) become familiar with the provisions of this directive and consult with the CRSP prior to engaging in any relocation-related activities;
- (b) inform the employer or its suppliers of needs that may require accommodation;
- (c) follow instructions and/or advice on the relocation process, given by the CRSP;
- (d) require that the instruction and/or advice be provided in writing when the employee feels that it contradicts this directive;
- (e) consult with the DNC for clarification on the instruction and/or advice provided, when necessary;
- (f) ensure that an “arm’s length” relationship exists when selecting service providers;
- (g) ensure that any rebate from the service provider be paid to the Receiver General of Canada, if the Government of Canada pays for the fees charged for those services;
- (h) submit within 90 days after the date of the employee’s arrival at the new workplace, or the date the dependant(s) arrive(s), whichever is later, a complete relocation expense claim with necessary supporting documentation as required by this directive; and
- (i) make full restitution immediately upon notification to the CRSP, at the end of the relocation process, if he or she has received funds that should not have been provided.

2.3.2 The employee should be aware that:

- (a) proceeding with relocation related transactions prior to authorization or incurring expenses beyond those allowable under this directive could result in such expenses not being reimbursed;
- (b) refusing the instruction and/or advice of the DNC, when this instruction and/or advice does not contradict this directive, could result in relocation problems and additional personal cost; and
- (c) eligibility for some or all the provisions of this directive may be forfeited if he/she signs contracts (realtor, lawyer, appraisers, pre-sale, etc.), or has been reimbursed directly by the employer for relocation related expenses.

2.3.3 Employees who are in the process of dissolving a marriage or spousal union, or who are in a situation of indefinite separation that may result in dissolution must inform the CRSP and provide confirmation of separation in the form of a declaration or legal separation agreement.

2.4 Departmental Controls

2.4.1 User departments/agencies are to assume the program delivery costs in accordance with the approved fee-for-service schedule.

2.4.2 All requests for reimbursement that fall within the intent of this directive, but whose special circumstances have not been specifically addressed, must be forwarded through normal channels directly to the designated DNC at the head office.

2.5 Forms and Files

2.5.1 Specific directions shall be incorporated in departmental procedures as follows:

- (a) the specific relocation provisions arranged for an employee-requested relocation for personal reasons (see subsection 2.3.3) shall be placed on the employee's relocation file; reimbursement shall be confined to the terms agreed to, and shall be subject to the limitations of this directive;
- (b) the pre-authorization to travel "Travel Authority and Advance" form, shall be completed prior to the move and placed on the employee's relocation file; and
- (c) when an isolated post is not involved, a record of all time extensions authorized, and of long-term storage approved shall be placed on the employee's relocation file.

2.6 Receipts

2.6.1 Where reimbursement for authorized expenses is sought, the employee is expected to submit receipts for the expenses incurred.

2.6.2 In exceptional circumstances, where the employee certifies that a receipt was lost, accidentally destroyed or unobtainable, a personal declaration may replace the receipt.

2.7 Spousal relocation

2.7.1 If an employee with a spouse or common-law partner is relocated, and the spouse or common-law partner is also an employee who is relocated to the same location within one year of the registration of the file, this directive shall apply as for an employee and spouse or common-law partner and not as two separate employees.

2.7.2 If an employee with a spouse or common-law partner is authorized to relocate, and the spouse or common-law partner (who is not an employee) expects to receive relocation benefits from their employer, the employee must choose either to receive relocation benefits through their spouse's or common-law partner's employer, or through this Relocation Directive; the employee may not claim both. This choice must be made within 15 working days from the employee's receipt of notification of the registration of the file and before any relocation expenses are incurred.

2.7.3 Time-off with pay shall also be granted to the spouse or common-law partner who is also an employee.

2.8 Advances

2.8.1 An employee shall be advanced funds (via the CRSP) to assist in meeting personal expenses incurred in the relocation such as a house hunting trip (HHT), travel and interim accommodation.

2.8.2 To ensure that the employee has full use of the proceeds of the sale of the former residence, the employee may also request an advance of an amount equal to the calculated real estate and legal fees. This amount may be issued directly to the legal firm, provided that a written offer of purchase has been received and subject to the residence being listed through a licensed real estate firm. Such advances may be made in accordance with the Accountable Advances Regulations, and shall only be made immediately prior to the date the funds will be required.

2.9 Employer-requested Relocation

2.9.1 Employer-requested relocations are relocations within Canada, including employee relocations that result from staffing actions except on initial appointment.

2.10 Employee-requested Relocation

2.10.1 In an “employee-requested relocation” assistance shall be provided in accordance with Part XII.

2.11 Initial Appointment

2.11.1 Relocation provisions for appointees to the public service or other persons who are not employees before they are authorized to relocate at public expense are found in the Initial Appointees Relocation Program (IARP), which can be found on the Treasury Board Secretariat website.

2.12 Expense Claims

2.12.1 An employee claiming relocation expenses must submit a detailed and itemized account, in the form required. The claim must conform to the following requirements:

- (a) the account must be submitted within 90 days after the date of the employee’s arrival at the new workplace, or the date the dependant(s) arrive(s), whichever is later [but within one (1) year];
- (b) the claim shall be supported by receipted vouchers for each item in the claim except: kilometric allowance, expenses for taxis under \$12, expenses for meals and miscellaneous incidental expenses, and amounts paid for accommodation other than in commercial establishments;
- (c) the claim shall be supported by any other information required; and
- (d) the claim shall be signed or digitally signed by the employee, certifying that all the amounts claimed have been paid.

2.13 Cancellation of Relocation

2.13.1 In accordance with section 2.1 Authorization, the employer shall reimburse an employee for expenses incurred when a relocation is cancelled by the employer for work-related reasons that are beyond the employee’s control in compliance with this directive.

2.13.2 Upon official notification of cancellation, it is the responsibility of the employee to terminate any arrangements in process except for the removal of effects or the move of a mobile home, which the employer will terminate through the CRS.

2.13.3 An employee who wishes to cancel a relocation prior to the household goods and effects being moved must request approval to cancel the relocation from the DNC. The DNC may approve the cancellation of the relocation if the DNC is satisfied cancellation is appropriate in the circumstances. Once the household goods and effects have been loaded the relocation may not be cancelled at the employee's request.

2.13.4 Reimbursable expenses will vary according to the stage of the relocation. Reimbursable expenses are those which in the opinion of the deputy head or delegated departmental authority, are reasonable in the circumstances, not exceeding the limits prescribed in this directive. Normally, little expense is involved until the employee disposes of a principal residence. For example, an employee renting accommodation may have terminated the lease and may be unable to retain the accommodation; or an employee owning a principal residence may have sold it and may be obliged to vacate. In the latter case, although the employee may be able to have the sale set aside by agreement with the purchaser, a real estate fee may be payable. In either case, when the employer is satisfied that the employee must vacate the accommodation, a local move of household effects shall be approved, along with incidental relocation expenses in the appropriate amount.

2.13.5 The employer will reimburse an employee for a wide range of incidental expenses related to a relocation. The expenses must be directly attributable to the move, must be clearly reasonable and justifiable, and must not upgrade the financial position of the employee.

2.13.6 The incidental expenses must be supported by receipts, the reimbursement of which is subject to judgment by the recommending authority that the expenses are within the intent of the provision and are reasonable in the circumstances.

2.13.7 Reimbursement of payments made for rent in advance [see Temporary Dual Residence Assistance (TDRA)] of the move, or for legal fees on purchase of a principal residence, may also be approved.

2.13.8 If the employee's employment with the Government of Canada terminates for any reason during the relocation, the expenses incurred following the date of termination of employment are not reimbursable under this directive.

2.14 Relocation while on Travel Status

2.14.1 If an employee is authorized to relocate while in travel status at the new workplace, such circumstances shall change the status from travel to relocation. If the employee is eligible for assistance such as TDRA, it shall be approved. The assistance shall start the day following the effective date of written relocation notification.

2.15 Time Limits

2.15.1 There is a one (1) year time limit to receive reimbursement on a relocation from the date of registration with the CRSP. Based on exceptional circumstances, employees may be granted an extension of up to three months by submitting a request to the Departmental National Coordinator (DNC).

Part III - Relocation Entitlements

3.1 Introduction

3.1.1 This directive provides a customized approach for each participant's particular needs. It applies to eligible employees relocating within Canada. It provides employees with access to professional relocation services such as planning, marketing assistance and destination services throughout every step of the employee's move.

3.1.2 This directive is designed to encourage and facilitate door-to-door moves thereby eliminating the need for additional assistance such as TDRA, etc., through improved move management.

3.2 Provision Overview

3.2.1 This directive is divided into two separate yet interdependent components: Core Fund and Personalized Fund. The Core Fund is further divided into two components, the Basic Core and the Core Customized. Entitlements listed in this section are explained in more detail in other sections of the Directive.

3.3 Core Relocation Fund

Basic Core Fund

3.3.1 The purpose of this section is to describe the Basic Core entitlements available to employees who are relocating. It includes those basic provisions covering the

reimbursement of eligible expenses, such as real estate commissions and legal fees, which are directly reimbursed by the employer via its CRSP, and includes some enhancements such as relocation planning and destination services.

3.3.2 Basic Core entitlements within described parameters are 100% funded by the department unless specifically stated otherwise. For example, an employee who incurs real estate commission expenses for \$15,000 would be reimbursed the \$15,000.

3.3.3 For information on the conditions and limitations of particular entitlements, refer to the appropriate section of the Directive. The following is an overview of the entitlements available to relocating employees under the Basic Core Fund:

An Overview

- Appraisal fees - sale of home
- Building/structural inspection (on purchase)
- Business telephone calls - HHT
- Car shipment - 1 personal motor vehicle (PMV)
- Cleaning of one residence
- Counselling - relocation planning
- Dependant care
- House hunting trip expenses
- Interim accommodation, meals & miscellaneous allowance
- Legal fees - acquisition of home
- Legal fees - disbursement
- Legal fees - sale of home
- Legal fees - acquisition of lease
- Long-term storage (isolated posts only) mortgage breaking penalties - non-portable mortgages only
- Mortgage interest differential on purchase (non-portable mortgage)
- Power of attorney fees
- Private sale assistance
- Real estate commission (sale)
- Rent in advance of a move
- Rent and lease liability
- Rental agency finding fees

- Shipment of household goods 20,000 lb/9,071.94 kg
- Shipment of mobile home - with limitations
- Storage in transit
- TDRA (six months of actual expenses)
- Travel to new destination expenses

3.3.4 While the utilization of the Basic Core Fund of this directive is not mandatory, there is no provision under any circumstances for those items that are not used, to be exchanged or assigned any monetary value which could be added to the Core Customized Fund of the Directive. The employee who chooses not to use the Basic Core Fund entitlements forfeits them. For example, an employee who opts not to go on a HHT foregoes a Core entitlement and will not receive a monetary value for this action.

Core Customized Fund

3.3.5 The Core Customized Fund includes items that can be reimbursed, up to the value calculated from pre-budgeted amounts within the Core Customized Fund entitlements.

3.3.6 This fund is provided by the employer to allow employees to claim other elements of a move that are not covered under the Basic Core Fund. It provides the flexibility to choose items that best meet the employees' relocation needs.

3.3.7 The amount of money available in an employee's Core Customized Fund is determined by the funding formula (see Appendix B) and is different for each employee based upon his/her personal circumstances. Since this fund is for the sole purpose of enhancing a move, unused or remaining monies shall be returned to the department and are not payable to the employee.

3.3.8 The Core Customized Fund cannot be used to supplement expenses covered by the Personalized Fund.

3.3.9 For information on the conditions and limitations of a particular entitlement, refer to the appropriate section within this directive. The following is an overview of entitlements available to relocating employees under the Core Customized Fund:

- Adjustments/alterations to furniture/fixtures
- Additional appraisals costs
- Additional insurance (shipment of HG&E)

- Boarding of pets (HHT)
- Bridge financing - interest only
- Building inspection
- Car rental – upgrade
- Crating
- Dependant care
- Dependents - travelling expenses
- HHT/DHIT additional expenses/days
- Home relocation loan – interest
- Home renovation (disabled family)
- Incidental relocation expenses
- Interim accommodations, meals and miscellaneous relocation allowance
- Marketing incentives
- Miscellaneous shipping expenses
- Mortgage default insurance
- Premium professional cleaning expenses
- Property management fees
- Property maintenance fees
- Shipment of antiques/art
- Shipment of boats
- Shipment of pets (with certain limitations)
- Shipment of RVs
- Shipment of 2nd and additional PMVs
- Shipment of trailers
- Short term loan - interest
- Spousal services
- Travel expenses for dependants
- TDRA inclusive of rent in advance

3.3.10 **Calculation of the Core Customized funding** shall be determined from the chart found in Appendix B. For more detailed information on the conditions and limitations on any part of the calculation, please refer to the appropriate area within this section.

(a) Real Estate Commission - The first element used to calculate the Core Customized Fund varies based upon the accommodation status at the time of relocation notification as follows:

- (i) Homeowner: the greater of \$1000 or 35% of the real estate commission payable based upon the established appraised value of the home to a maximum of \$5,250. (applicable taxes excluded);
 - (ii) Renter: A renter at origin will be credited with \$1,000;
 - (iii) The sale price of the principal residence will be used in lieu of an appraisal to establish the funding envelope should an employee's principal residence be sold within the time that a letter of offer has been received and before the consultative process commences with the CRSP.
- (b) Transportation of Family - The second element used to calculate the Core Customized Fund is the cost of one-way transportation to the location of the new workplace.
 - (i) For calculation purposes only, the funding will be based on the distance, one-way, between the former and new workplace, multiplied by the family size, multiplied by the appropriate kilometric rate as per the Department of Finance annual rate (rate based on point of origin), and multiplied by 35%.
 - (ii) In those instances where the employee and dependants are transported to the new destination via the employer's owned/leased transportation, employees will not be entitled to this element of the Core Customized Fund and the mileage calculation from the origin post to the new post will not apply.
- (c) Transportation of Household Goods - The third element used to calculate the Core Customized Fund is based upon the cost of shipping an average of 1,000 lb/453.60 kg household goods per unit/room from one location to another. Household goods exclude vehicles of any kind.
 - (i) Qualifying Rooms Include: kitchen, bedrooms (including bedrooms in finished basement), living room, recreation room, family room, dining room, basement, garage (not condos and apartments), out-building/storage shed (limit of one), storage room (separate from apartment) confirmed via appraisals for home owners and a signed listing for renters.
 - (ii) An employee sharing accommodations is entitled to shipment of HG&E weight factor based on the rental formula. Example: 3 people rent a 3-bedroom house and rent is based on "the/a room". The employee is

entitled to the weight factor of one (1) room. If the rental formula is based on the entire premises divisible by the number (3) of shared tenants, then the employee is entitled to 1/3 of the entire number of rooms.

- (iii) This applies to articles shipped under the Core Fund that the moving firm will accept on a straight-weight basis only (policy centre confirmed rates).
- (iv) In those exceptional cases where labourers are flown into remote communities for packing, etc., this cost will be excluded from the formula configuration being used.

3.3.11 Spousal Services - The following services provided to the employee's spouse or common-law partner may be reimbursed from the Core Customized Fund:

- (a) employment search;
- (b) employment assistance;
- (c) travel to/from interviews;
- (d) preparation of CV; and
- (e) photocopy and transmittal costs for transcripts of academic records.

3.3.12 Expenses are subject to CRA policy and guidelines.

3.3.13 Receipts are required.

3.3.14 A taxable benefit could result from these reimbursements.

3.4 Personalized Fund

Purpose

3.4.1 The amount of money in the Personalized Fund is generated from savings/incentives and allowances as described in subsection 3.4.5.

3.4.2 Reasonable and justifiable expenses exceeding the Core Fund limitations, which fall within the intent of this directive and are supported by original receipts, may also be claimed from the Personalized Fund.

3.4.3 The employee will have the final decision on how the Personalized Fund is to be expended; however, amounts that exceed third-party rates/fees (e.g. real estate commissions, legal fees, inspection fees, etc.) will not be reimbursed.

3.4.4 Upon completion of the move or at the end of one year, whichever comes first, any remaining monies from the Personalized Fund will be paid out to the employee. It should be noted that any pay out from the Personalized Fund is taxable.

3.4.5 **Calculation of the Personalized Fund** – The calculation of the Personalized funding formula shall be determined from the chart in Appendix C. For more detailed information on the conditions and limitations on any part of the calculation, please refer to the appropriate area within this section.

- (a) **Non-Accountable Incidental Expenses Allowance** - Employees shall receive the Non-Accountable Incidental Expenses Allowance credited to the Personalized Fund in an amount of \$650. This allowance shall be paid 30 days in advance of the move date of the HG&E.
- (b) **Transfer Allowances** - Employees shall receive a Transfer Allowance equivalent to two (2) weeks salary. The allowance is based on the annual salary effective on the date of appointment at the new location and shall be paid 30 days in advance of the move date of the HG&E.

3.4.6 **Transferable Savings to Personalized Fund** - Employees may increase their Personalized Fund by realizing savings in the following ways:

- (a) **Real Estate Commission Savings** - Employees who elect not to sell their homes at their former workplace may transfer 80% of the real estate commission fees that would have been payable had the home been sold (taxes excluded) to the Personalized Fund;
 - (i) the employee must exercise this option within fifteen working days of receiving the first appraisal report. For greater clarity, subsequent appraisals, if any, do not extend the elect not to sell period;
 - (ii) the amount payable is calculated on the appraised value at pre-negotiated real estate commission rates, capped at \$12,000;
 - (iii) those taking this credit must sign a waiver foregoing any future reimbursement by the Crown of real estate fees, legal fees or other related disposal costs for the property in question; and
- (b) **Savings from a Shorter House Hunting Trip (HHT)** - Employees authorized to drive 650 km or less one-way and who have successfully completed the HHT in less than 5 days may transfer 100% of all lodging, meals, and incidental savings

for the unused days (capped at \$250) to the Personalized Fund. A normal length HHT consists of the following:

- (i) 5 days meals and incidental allowance (HHT) + 2 days (travel status);
- (ii) 5 nights accommodation (HHT) + 1 night accommodation (travel status);
- (iii) for example, an employee and spouse or common-law partner departed on Sunday and returned on Wednesday used 3 days meals and 3 nights accommodation. The employee could transfer the cost of 2 days meals for each of the employee and the spouse or common-law partner and 2 nights accommodation and 2 days incidentals up to a maximum of \$250 to the Personalized Fund; or

(c) **Incentive for Staying over a Saturday Night** - Employees on HHT who fly and arrange their itinerary so that they save the department airfare costs by staying over a Saturday night at destination shall receive \$250 into their Personalized Fund.

- (i) Savings are based upon return full fare economy airfare from point of origin to final destination, direct/non-stop (except when the carrier forces a connection/stopover such as flight from Halifax to Whitehorse);
- (ii) Stay over must be at destination, not en route;
- (iii) Does not apply to employees relocating into Crown homes or facilities;

(d) **Hotel-Motel Room Reduction Savings/ Incentive** - An employee who uses less than his or her hotel room entitlement (see section 4.9), based on family size, shall receive a flat rate incentive of \$50.00 per night which will be transferred to the Personalized Fund;

(e) **Transportation of Household Goods Below the Pre-move Estimate** - When an employee reduces the amount of HG&E being shipped under the core envelope to the new location they qualify for the Transportation of Household Goods Below the Pre-move Estimate incentive. The incentive is based on the difference between the CRS pre-move estimate conducted by the van lines prior to the move and the actual weight of goods which are shipped. The employee whose entire shipment of HG&E is below the established pre-move estimate shall have 80% of the savings resulting from the lower amount shipped transferred to their Personalized Fund. This entitlement is subject to the following:

- (i) the shipment of vehicles are not included for calculation purposes; and
- (ii) employees who are proceeding unaccompanied are not entitled to this benefit.

Part IV - House Hunting Trip (HHT)

4.1 Purpose

4.1.1 The House Hunting Trip (HHT) is meant to provide an employee with the opportunity to secure suitable accommodation at the workplace.

4.1.2 The HHT should result in most moves being door-to-door, hence considerably reducing the cost for interim accommodation, meals, and incidental expenses and eliminating unnecessary storage in transit costs.

4.1.3 Employees who plan to re-occupy a previously occupied residence, or who have already secured accommodation, or who have been assigned an "Official" Crown-owned or leased accommodation associated to special functions, are not entitled to a HHT. However, entitlement exists for a destination home inspection trip (DHIT).

4.2 Travel Status

4.2.1 Before proceeding on an HHT/DHIT, prior approval must be received from the manager. An employee who is relocating to a new post (including Isolated Posts) where a viable market exists is eligible for an HHT. Employees are deemed to be on travel status for the normal duration of the HHT (5+2 days). Annual leave/compensatory time off may be used when the HHT is extended beyond the normal duration. Reimbursement of allowable HHT expenses shall be paid as if the employee or spouse or common-law partner, or both, were in travel status in accordance with the relevant module of the NJC Travel Directive. Only one incidental expense shall be paid per family.

4.3 Savings from a Shorter HHT and Incentive for Staying Over a Saturday

4.3.1 Employees may schedule their HHT in order to benefit from provisions that enable them to transfer funds into their Personalized Fund. See paragraphs 3.4.6(b) and (c).

4.4 Travel Time

4.4.1 Total travel time shall not exceed two (2) days, except when distances and/or connections are such that the total return journey cannot be accomplished in that period. In such cases, additional travel time shall be authorized by the Departmental National Coordinator and those expenses shall be paid from the Core Fund.

4.4.2 However, additional travel time and related expenses, resulting from the employee selecting a different mode of transportation other than that which would normally have been used, will be paid from the Personalized Fund.

4.4.3 Annual/compensatory time off (authorized leave) will be used for these additional days.

4.5 Funding Overview

4.5.1 The benefits related to House Hunting Trips (HHT) are paid from the Basic Core and Core Customized Funds as follows:

Benefit	Basic Core Fund	Core Customized Fund
HHT: <i>Accommodation:</i> 5 + 1 nights; <i>Meals:</i> 5 + 2 travel days; <i>Incidentals:</i> 5 + 2 travel days	Employee and spouse or common law partner	Children and/or other dependants; HHT extends beyond 5 + 1 nights because no appropriate accommodation is found
Extended HHT (family issues): <i>Accommodation:</i> up to 2 days; <i>Meals:</i> up to 2 days; <i>Incidentals:</i> up to 2 days - see 4.08		Employee, spouse or common-law partner, children and/or other dependants. Accommodation and meals

Extended HHT (finding elder care accommodation): <i>Accommodation:</i> up to 2 days; <i>Meals:</i> up to 2 days; <i>Incidentals:</i> up to 2 days (see section 4.8)		Employee, spouse or common law partner, children and/or other dependants. Accommodation and meals
Destination Home Inspection Trip (DHIT): <i>Accommodation:</i> 2 + 1 nights; <i>Meals:</i> 2 + 2 travel days; <i>Incidentals:</i> 2 + 2 travel days - see 4.19	Employee/spouse or common-law partner (one person only)	
Rental Car mid-size car only	6 days (HHT); 3 days (DHIT)	
Return Transportation	Employee and spouse or common law partner	Children and/or other dependants
Telephone Calls	Local/long distance - business calls only	No reimbursement for calls home
Dependant Care - 7 days	Actual expenses within limitations	Expenses for extra HHT/DHIT days and above the Basic Core
Boarding of Pets		Actual expenses
Commuting on HHT	Kilometric expenses for 5 days	

4.6 Duration of HHT

4.6.1 An employee or spouse or common-law partner, or both, may be authorized a HHT of up to 5 days (5 nights) duration at the new location. The total duration of the HHT shall not normally exceed 7 days (6 nights) total, inclusive of travel time.

4.6.2 An employee who has taken a HHT, and who subsequently decides not to relocate, shall not be required to reimburse the department for the cost of the HHT.

4.7 Extended HHT

4.7.1 Employees may use funds from the Core Customized Fund to extend the duration of their HHT by up to 4 days as follows:

- (a) Family Issues - a maximum of 2 days for locating day care, school, and/or making specialized medical arrangements; and/or
- (b) Finding Accommodation - a maximum of 2 days to find suitable accommodation (other than principal residence) such as elder care facilities.

4.8 Additional Travelling Expenses for Children/Other Dependants

4.8.1 Employees who wish to have their children and/or other dependants accompany them on a HHT may do so by utilizing funds from the Core Customized Fund.

4.9 Hotel/Motel - Occupancy Principles

4.9.1 The number of rooms that an employee shall be entitled to while proceeding to the new location is based on family size. The following outlines the room entitlement by family size:

- (a) family size of 1 = 1 room for 1 person;
- (b) family size of 2 = 1 room;
- (c) family size of 3 to 5 = 2 rooms;
- (d) family size of 6 or 7 = 3 rooms;
- (e) family size of 8 or more = 4 rooms.

4.10 Accommodation Cost

4.10.1 Employees will be reimbursed actual and reasonable commercial lodging expenses within the city rate limit or average range (as applicable) found in the Accommodation and Car Rental Directory published by Public Services and Procurement Canada.

4.10.2 Employees who are entitled to two or more rooms may instead choose to occupy a suite. Such cost will be paid from the Basic Core Fund but the employee will not be eligible for the hotel-motel room reduction savings/incentive.

Basic Core Fund

4.10.3 The employee and/or spouse or common-law partner are entitled to 6 nights maximum inclusive of travel time.

Core Customized Fund

4.10.4 The employee and/or spouse or common-law partner are entitled up to an additional 4 nights.

4.10.5 Children and/or other dependants are entitled up to a maximum of 10 nights.

4.10.6 An employee who uses less than his or her hotel room entitlement, based on family size, shall receive an incentive of \$50.00 per night which will be transferred to the Personalized Fund.

4.11 Meals and Incidentals

4.11.1 An employee shall be paid the daily meal allowance in accordance with the NJC Travel Directive meal rates per person per day plus only one incidental allowance per family unit per day as follows:

Basic Core Fund

4.11.2 The employee and/or spouse or common-law partner are entitled to 7 days maximum inclusive of travel time.

Core Customized Fund

4.11.3 Children and/or other dependants are entitled to a maximum of 11 days of a meal allowance for each dependant.

4.11.4 The employee and/or spouse or common-law partner are entitled to a maximum of 4 days.

4.12 Transportation

4.12.1 Employees shall be provided with the most practical and economical return transportation from the place of duty to the new location and will be reimbursed for related expenses in accordance with the transportation provisions in the relevant module of the NJC Travel Directive.

4.12.2 All travel via a commercial carrier shall be arranged by the Government's contracted travel services.

4.12.3 There will be no reimbursement from either the Basic Core or Core Customized Funds for travel arrangements made outside of this contractor.

4.12.4 Employees and spouse or common-law partner are entitled to:

Basic Core Fund

- (a) commercial transportation; or
- (b) reimbursement of expenses in accordance with the kilometric rate established by the NJC Travel Directive when using a Personal Motor Vehicle (PMV). Where it is practical, an employee may travel to the house-hunting destination at the end of a regular workday or on weekends;

Core Customized Fund

- (c) children and/or other dependants are entitled to commercial transportation expenses when travel is authorized.

4.13 Local Transportation

4.13.1 To conduct house hunting/home inspection, an employee may be reimbursed the following:

Basic Core Fund

- (a) Car Rental – Mid-size car (HHT/DHIT)
 - (i) up to a maximum of six (6) days (HHT); or
 - (ii) three (3) days (DHIT) reimbursement of actual and reasonable mid-size car rental expenses;
 - (iii) actual and reasonable gas expenses;
 - (iv) parking and toll charges for six (6) days (HHT)/three (3) days (DHIT); or
- (b) Personal Motor Vehicle (HHT/DHIT)
 - (i) actual mileage driven calculated at NJC Travel Directive kilometric rate;
 - (ii) parking and toll charges for six (6) days (HHT)/three (3) days (DHIT).

4.14 Telephone Calls

Basic Core Fund

4.14.1 The cost of telephone calls and faxes related to the house hunting. Receipts should be provided if available.

4.14.2 No “calls home” will be reimbursed, as the cost of telephone calls home is included in the incidental expense allowance.

4.15 Dependant Care

4.15.1 The costs associated with dependant care as a result of the HHT shall be reimbursed in accordance with the NJC Travel Directive.

4.15.2 Employees shall be reimbursed for dependant care costs additional to any existing dependant care arrangements, based on a maximum per day/night as follows:

Basic Core Fund

- (a) actual and reasonable dependant care expenses up to a daily maximum of \$35 Canadian, per household, with a declaration; or
- (b) up to \$75/night with a receipt;
- (c) up to 7 days;

Core Customized Fund

- (d) expenses in excess of the Basic Core Fund are subject to availability of funds.

4.16 Boarding of Pets

4.16.1 An employee shall be reimbursed actual expenses from the Core Customized Fund for the boarding of household domestic pets while on HHT.

4.17 More than One HHT

4.17.1 An employee may take more than one HHT.

4.17.2 Expenses in excess of the Basic Core entitlement of 5 days must be paid from the Core Customized Fund.

4.18 Destination Home Inspection Trip (DHIT)

4.18.1 Employees who plan to re-occupy a previously owned residence, or who have already secured accommodation, or who have been assigned an “Official” Crown-owned or leased accommodation associated to special functions, are entitled to a home inspection trip. Employees who qualify for a DHIT are entitled to:

Basic Core Fund

- (a) Return and local transportation (employees or spouse or common-law partners);
- (b) Up to two (2) travel days;
- (c) Up to two (2) days at destination [three (3) nights accommodation, three (3) days meals and incidentals], to conduct inspection or to finalize arrangements for school or for elder care.

4.19 HHT on Arrival at the New Location

4.19.1 Where no HHT was utilized in advance of the departure/report date, an employee may be reimbursed from the Basic Core Fund reasonable HHT expenses such as dependant care/car rental, while occupying Interim Accommodation at the new workplace.

4.19.2 An employee may claim the above expenses; however, the amount of Interim Accommodation, Meals and Miscellaneous Relocation Allowance (IAM&MA) which would normally have been authorized shall not be increased.

4.19.3 For greater clarity, an employee unable to take a HHT because of operational requirements and who has not secured a residence prior to departure date shall proceed to the new location and will be authorized up to 15 days IAM&MA from the Basic Core Fund. Expenses for childcare and a car rental may also be reimbursed if necessary. However, the 15 days of IAM&MA shall not normally be extended. Any extensions to IAM&MA shall be administered in accordance with Part V.

Part V - Interim Accommodation, Meals and Miscellaneous Relocation Allowance (IAM&MA)

5.1 Purpose

5.1.1 The payment of IAM&MA either at the point of origin and/or at destination is meant to reimburse employees for living costs incurred when they cannot occupy their own living accommodation because:

- (a) they are required to relocate on short notice;
- (b) they are already on duty at the new location (travel status ceases upon acceptance of letter of offer), and cannot vacate their property at origin and relocate their HG&E immediately upon acceptance of letter of offer;
- (c) their effects are being packed or unpacked; or
- (d) they are waiting to move into their own accommodation at the new location.

5.2 Responsibilities

5.2.1 Employees shall attempt to coordinate the move of HG&E as closely as possible with their reporting date/the disposal of their old residence, and the occupancy of their new residence in order to minimize the time spent in interim accommodation.

5.2.2 Managers shall allow flexibility of reporting dates to enable the employee to coordinate relocation activities effectively and in the most cost-effective manner.

5.3 Principles and Authorization

5.3.1 Approval to occupy interim accommodation is not automatic nor is it an entitlement. Prior approval for IAM&MA must be obtained from the Departmental National Coordinator or his/her designate within the department/region.

5.3.2 IAM&MA expenses shall normally be reimbursed only for the consecutive period the employee remains necessarily separated from his/her HG&E; or when permanent accommodation has not been obtained/occupied and suitable alternate accommodation is not available.

5.3.3 Employees who must remain in interim accommodation as a result of delays in the delivery of their HG&E caused by the department or its contracted agents, will be reimbursed actual and reasonable expenses within prescribed limits for the entire consecutive period that the employees are awaiting the delivery of their HG&E.

5.4 Funding Overview

5.4.1 Within the prescribed limits, employees will be reimbursed living expenses as follows:

Entitlements	
Short notice/change of status	Up to 60 days interim accommodations at new destination
Pack, load and clean	<ul style="list-style-type: none"> Accommodation - up to 3 days Meals - up to 3 days (NJC Travel Directive rates) Miscellaneous Allowance - up to 3 days
Awaiting household goods and effects and/or accommodation	<ul style="list-style-type: none"> Accommodation - Up to 15 days excluding any pack/load and unload/unpack days paid Meals - Up to 15 days excluding any pack/load and unpack/unload days paid. (First 10 days full meal rates; 65% of meal rates for period beyond) Miscellaneous allowance - Up to 15 days 15 additional days (accommodation and meals) may be authorized by the Departmental National Coordinator - conditionally
Unload and unpack	<ul style="list-style-type: none"> Accommodation - up to 2 days Meals - up to 2 days Miscellaneous allowance - up to 2 days

5.4.2 The source of funding for these expenses are as follows:

Benefit	Basic Core Fund	Core Customized Fund
Short notice/change of status	Employee	
Pack, load and clean 3 days Accommodation, meals, and daily miscellaneous allowance	Employee, spouse or common-law partner, and children	Other dependants

Interim accommodation Accommodation, meals, and daily miscellaneous allowance	Employee, spouse or common-law partner, and children - first 15 days Employee, dependants – up to 15 additional days	Other dependants- first 15 days
Unload & unpack 2 days Accommodation, meals, and daily miscellaneous allowance	Employee, spouse or common-law partner, and children	Other dependants

5.5 Detailed Provisions and Procedure

5.5.1 The movement of an employee's HG&E to the new location will not normally be authorized until the employee has found suitable permanent accommodation.

5.5.2 Meals are payable during the unpack day regardless of whether or not the professional mover or employee does the unpacking.

5.5.3 In cases where additional time may be required for example for cleaning or inspection of the accommodation, a maximum of 2 days of additional IAM&MA may be authorized at the beginning of the move by the Departmental National Coordinator through the receiving manager and reimbursed from the Core Customized/Personalized Funds.

5.6 60-day Interim Accommodation - Short Notice/Change of Status

5.6.1 When authorized pursuant to section 2.1, the Departmental National Coordinator shall approve up to 60 days interim accommodation for employees who:

- (a) are required to relocate on short notice; or
- (b) are already on duty at the new location and cannot vacate their property at origin and relocate their HG&E immediately upon acceptance of letter of offer.

5.6.2 IAM&MA shall cease on the day the employee lists the principal residence, or moves HG&E, whichever occurs first. If the employee remains responsible for two residences, the provisions in section 8.13 take effect the day following the end of IAM&MA.

5.7 IAM&MA

5.7.1 The CRSP may approve up to 15 days IAM&MA when the employee is separated from their HG&E. These days are separate from IAM&MA provided during the packing, loading, unpacking and unloading of HG&E.

5.7.2 The Departmental National Coordinator may approve an additional 15 days of IAM&MA in the following situations:

- (a) a market where there is a limited selection of housing;
- (b) the HG&E were not available for delivery to the new residence because of delays caused by the moving company;
- (c) an employee was denied a change in reporting date when such a change could have eliminated the requirement for additional IAM&MA; or
- (d) permanent accommodation has not been obtained/occupied and suitable alternate accommodation is not available.

5.7.3 Approval of the additional 15 days IAM&MA referred to in subsection 5.7.2 shall not be granted in the following situations:

- (a) when interim accommodation is the result of a decision to await occupancy of a certain type of permanent accommodation even though there is other suitable accommodation available;
- (b) when the household goods could have been delivered within the initial 15 days;
or
- (c) when awaiting occupancy of Crown-owned/leased (unless designated) or private accommodation (rented/purchased/under construction), is a personal decision.

5.8 Accommodation

5.8.1 Employees will be reimbursed actual and reasonable commercial lodging expenses within the city rate limit or average range (as applicable) found in the

Accommodation and Car Rental Directive published by Public Services and Procurement Canada.

5.8.2 Employees entitled to two or more rooms may instead choose to occupy a suite. Such cost will be paid from the Basic Core Fund but the employee will not be eligible for the hotel-motel room reduction savings/incentive.

5.8.3 Accommodation expenses will be paid out of the Basic Core and Core Customized Funds as specified in the tables in subsections 5.4.1 and 5.4.2.

5.8.4 An employee who uses less than his or her hotel room entitlement, based on family size, shall receive an incentive of \$50.00 per night which will be transferred to the Personalized Fund.

5.8.5 Employees are expected to seek out and occupy self-contained accommodation on arrival at destination rather than the higher priced hotel-motel type accommodation.

5.8.6 The occupancy standards outlined in the HHT trip provisions (see Part IV) shall apply - no luxury accommodation will be funded.

5.8.7 Employees in private accommodation are entitled to an accommodation allowance of \$50 per night from the Basic Core Fund payable per family/household for each night of occupancy.

5.8.8 No receipts are required.

5.8.9 Family occupying both commercial and private accommodation will be reimbursed only one amount - the commercial rate.

5.9 Meal Allowances

5.9.1 The NJC Travel Directive daily meal allowances will apply.

5.9.2 The employee, spouse or common-law partner, dependants are each entitled to a meal allowance as specified in the tables in subsections 5.4.1 and 5.4.2 (except for Isolated Posts – actual and reasonable expenses will be paid).

5.9.3 An employee is entitled to a meal allowance on the first and last day of IAM&MA regardless of when the movers arrive at the residence.

5.9.4 After the first 10 days of interim accommodation (excluding pack and unpack days), the meal rate will be reduced to 65% of the daily meal allowance.

5.10 Daily Miscellaneous Relocation Expense Allowance

5.10.1 Entitlement to the Daily Miscellaneous Relocation Expense Allowance is outlined in the tables in subsections 5.4.1 and 5.4.2.

5.10.2 This allowance is provided for up to 15 days only and is applicable for dependants.

5.10.3 The allowance is calculated as follows:

- (a) Employee: 12% of daily meal allowance (NJC Travel Directive rate);
- (b) Spouse or common law partner, dependants and extended family, each person: 6% of daily meal allowance.

5.11 Dependant Care

5.11.1 Dependant care expenses incurred during the packing, loading and unloading and unpacking of HG&E will be reimbursed in accordance with the NJC Travel Directive as follows:

Basic Core Fund

- (a) actual and reasonable dependent care expenses up to a daily maximum of \$35, per household, with a declaration; or
- (b) up to a daily maximum of \$75, per household, with a receipt; and
- (c) up to 2 days at origin and 2 days at destination;

Core Customized Fund

- (d) any additional days that may have been authorized.

Part VI - Travel to the New Location

6.1 Purpose

6.1.1 It is the responsibility of the department to provide employees and dependants with transportation, accommodation, meals and incidentals when they are relocating from one workplace to another, within Canada. When travelling to the new location,

employees and their family are subject to the NJC Travel Directive meal rates and the Daily Miscellaneous Relocation Expenses Allowance (see subsection 6.5.2).

6.1.2 An employee with a special needs dependant may require the assistance of a medical or care attendant during travel to the new location. Costs associated with the attendant's round trip, including transportation, meals and accommodation will be paid through the Core Customized Fund.

6.1.3 Commercial travel arrangements shall be made through the Government's contracted travel services.

6.2 Funding Overview

6.2.1 The benefits outlined in this part are paid from both the Basic Core Fund and the Core Customized Fund as follows:

Benefit	Basic Core Fund	Core Customized Fund
Transportation	Employee, spouse or common-law partner and children	Other dependants, medical or care attendant
Meals	Employee, spouse or common-law partner and children (NJC Travel Directive daily meal rates)	Other dependants, medical or care attendant
Miscellaneous relocation expense allowance	Employee: 12% - NJC Travel Directive daily meal rates Spouse or common-law partner and children: 6% - NJC Travel Directive daily meal rates	Other dependants: 6% NJC Travel Directive daily meal rates
Accommodation	Employee, spouse or common-law partner and children	Other dependants, medical or care attendant

6.3 Transportation

Selecting the Mode of Transportation

6.3.1 The department shall determine the most appropriate means of transportation for travel to the new location in consultation with the employee and the Departmental National Coordinator. The following factors should be taken into account:

- (a) cost, duration, convenience, safety, and practicality;
- (b) the family circumstances at the time of the move;
- (c) the employee's needs and interests;
- (d) the employee's reporting date at the new workplace;
- (e) the existence of an acceptable road network between the old and the new workplaces, and the weather conditions that prevail at that time;
- (f) the delivery date of the HG&E; and
- (g) the time required to reach the new location.

6.3.2 When a mode of transportation has been approved, it is expected that the family unit shall travel by such mode. Exceptions may be pre-authorized by the Departmental National Coordinator. Where pre-authorization is not provided, the employee is responsible for all additional costs resulting from the change to the means of transportation.

6.3.3 All official air travel arrangements on a commercial carrier shall be made via the Government's contracted travel services.

6.3.4 When authorized to travel by commercial carrier, employees will be reimbursed for related expenses in accordance with the transportation provisions in the relevant module of the NJC Travel Directive.

6.3.5 Reasonable costs resulting from an authorized stop-over for the transaction of official government business (en route) or delays encountered as a result of illness are reimbursable.

6.3.6 Business class upgrade is not authorized for travel within Canada.

PMV as Primary Mode of Transportation

6.3.7 In the interests of safe driving, when employee-driven vehicles are authorized, employees shall not normally be expected to drive more than 500 km on any day when the employee has not worked. Trips marginally longer may occur when the employee attempts to reach final destination on a given day.

6.3.8 Employees authorized to travel by PMV to the new location shall be reimbursed as follows:

- (a) PMVs driven – NJC Travel Directive kilometric rate;
- (b) Motorcycles – NJC Travel Directive kilometric rate;
- (c) Trailers that can be towed - reimbursed at 50% of the NJC Travel Directive kilometric rate;

Basic Core Fund

- (d) One PMV/motorcycle;
- (e) One trailer;

Core Customized Fund

- (f) 2nd and additional vehicles driven/towed.

PMV Passenger

6.3.9 An employee who travels as a passenger in a PMV may claim a kilometric allowance:

- (a) if the operator of the vehicle is not eligible to claim a kilometric allowance;
- (b) actual and reasonable payments made to the operator may be reimbursed; and
- (c) this amount is not to exceed the kilometric allowance detailed above.

6.3.10 A receipt is required when a reimbursement is requested for payment made to the operator of the vehicle.

Basic Core Fund

6.3.11 Actual and reasonable payments subject to kilometric allowance limitation.

6.3.12 When the employee travels as a passenger in a PMV, the operator of which is eligible to claim a kilometric allowance, the employee will not be reimbursed for any kilometric allowance.

Ferry and Toll Charges

6.3.13 Actual and reasonable expenses for road, ferry, bridge, tunnel tolls and parking charges are reimbursable.

6.3.14 Funding shall be determined by the manner in which the kilometric allowance is funded (i.e. toll costs incurred for a second vehicle shall be paid from the Core Customized Fund).

Commercial Carriers as Primary Mode of Transportation

Basic Core Fund

6.3.15 Expenses for employee, spouse or common-law partner, and children are reimbursable under the Basic Core Fund.

Core Customized Fund

6.3.16 Expenses for other dependants are reimbursable under the Core Customized Fund.

6.4 Accommodation

6.4.1 Employees will be reimbursed actual and reasonable commercial lodging expenses within the city rate limit or average range (as applicable) found in the Accommodation and Car Rental Directive published by Public Services and Procurement Canada.

6.4.2 Employees entitled to two or more rooms may instead choose to occupy a suite. Such cost will be paid from the Basic Core Fund but the employee will not be eligible for the hotel-motel room reduction savings/incentive.

6.4.3 An employee who uses less than his or her hotel room entitlement, based on family size, shall receive an incentive of \$50.00 per night which will be transferred to the Personalized Fund.

6.4.4 The occupancy standards outlined in the HHT trip provisions shall apply.

Private Accommodation

6.4.5 Employees in private accommodation are entitled to an accommodation allowance payable per family/household for each night of occupancy as follows:

Basic Core Fund

- (a) \$50.00 per night/family;
- (b) receipts are not required;
- (c) a family occupying both private and commercial accommodations will be reimbursed only the commercial rate.

6.5 Meal Allowances

6.5.1 The employee, spouse or common-law partner, and dependants are entitled to meal allowances as specified below:

- (a) the NJC Travel Directive meal allowances apply;
- (b) each dependant will be entitled to a meal allowance.

6.5.2 The Daily Miscellaneous Relocation Expense Allowance is calculated as follows:

- (a) employee: 12% of daily meal allowance (NJC Travel Directive).
- (b) each dependant: 6% of daily meal allowance.

6.6 Stop Over or Delays while En Route

6.6.1 **Authorized Stop Over** - Additional travel time and costs resulting from an authorized stop over for the transaction of official government business (en route) or delays encountered as a result of illness are reimbursable from the Basic Core Fund.

6.6.2 **Non-authorized Stop Over** - Employees authorized to travel by PMV or other non-commercial means, who make a stop-over for personal reasons, shall not be provided with any additional travel time. There will be no reimbursement of costs resulting from such a stop.

6.6.3 Under normal circumstances, an employee will stay each night at a different location while en route to the new destination. However, an employee who spends two (2) nights at the same location shall be reimbursed the normal travelling expenses (for the distance to be covered between the old and the new workplace).

6.7 Separated Dependants

6.7.1 When the employee and family have been relocated, one or more dependants (who had lived in the family home at the time of the relocation) may remain at the old location (e.g. to complete an educational term or for some other justifiable reasons).

6.7.2 When such dependants rejoin the family group:

- (a) travelling expenses to the new place of residence shall be reimbursed in accordance with this directive;
- (b) incidental travel expenses shall not be paid; and
- (c) under no circumstances will expenses (e.g. during mid-term break) for holiday travel to join the family be considered.

Part VII - Rental Accommodation

7.1 Purpose

7.1.1 To enhance the employee's mobility by assisting in the vacating and/or leasing of rented principal residences.

7.2 Responsibilities

7.2.1 Employees vacating rental accommodation should attempt to schedule their departure to avoid lease liability payments.

7.2.2 Employees should seek rental accommodation which will be available at the time of their intended move, in order to reduce payment of rent in advance, or interim accommodation costs.

7.2.3 Employees shall consult and/or discuss prospective terms of lease with their Relocation Consultant for professional clarification.

7.3 Funding Overview

7.3.1 The benefits outlined in this part are paid from the Basic Core Fund and if need be, the Core Customized Fund as follows:

Benefit	Basic Core Fund	Core Customized Fund
Rent or lease liability	Up to three (3) months rent or in excess of three months as required by law	
Professional cleaning of residence	Up to \$100 (taxes included)	Costs over Basic Core
Rent in advance of move (TDRA)	2 months' rent	Additional months
Rental agency finding fees	Actual expenses at pre-negotiated corporate rates	
TDRA	See section 7.8	

7.4 Rent or Lease Liability

7.4.1 An employee who incurs rent or lease liability in order to dispose of his/her rented accommodation will be reimbursed as follows:

Basic Core Fund

- (a) an amount up to the equivalent of three (3) months' rent; or
- (b) amounts required by law in excess of three (3) months' rent **.

** An alternative arrangement should be explored to determine if a less costly settlement could be arranged. All findings and approval must be directed to the Departmental National Coordinator.

7.4.2 The employee must consider all options that minimize the employer's costs such as sublet arrangements (with assistance from rental search firms if appropriate) or payment of mandatory penalties for early termination of a lease. The department will consider family circumstances before requesting the employee terminate his or her lease.

7.4.3 TDRA will be provided in those instances where one or more dependants remain behind until completion of the regular school term.

7.5 Reimbursement for Property Damages

7.5.1 There is no entitlement to reimbursement for rent or lease liability that results from property damage by the employee.

7.5.2 Any damage resulting from a sub-let arrangement remains the employee's responsibility and will not be reimbursed.

7.6 Professional Cleaning of Former Residence

7.6.1 The employee may be reimbursed actual and reasonable expenses for the cost of professional cleaning of the former residence after the household effects have been loaded, and at the new residence before or after the unloading of furniture - maximum entitlement under the Basic Core Fund is not to exceed \$100 (taxes included) in total for cleaning as follows:

Basic Core Fund

(a) up to a maximum of \$100 (inclusive of taxes);

Core Customized Fund

(b) expenses in excess of the Core Fund.

Note:

Receipt/proof of payment is required.

7.7 Rental Search Fees

7.7.1 Employees are entitled to be reimbursed for the services of a Rental Search Agency (RSA) to find permanent rental accommodation.

7.7.2 Assistance shall not exceed two (2) days, and is to be paid from the Basic Core Fund.

7.7.3 Employees will be reimbursed actual and reasonable expenses for services provided by professional rental firms up to the pre-negotiated corporate rates.

7.7.4 Where established rates and services have not been negotiated, reimbursement will be up to an amount equivalent to the pre-negotiated corporate rates in similar locations.

7.7.5 Where an employee uses the services of an RSA during the HHT phase to locate permanent rental accommodation and subsequently decides to purchase a residence instead, and has not moved in or signed a lease, the RSA fees will not be deducted from the purchasing costs.

7.7.6 When the employee engages the services of an RSA and subsequently chooses to cancel the services and fails to notify the Rental Find Firm (7 days or more) prior to arrival, he/she will be personally responsible for any cancellation fee charges.

7.8 Temporary Dual Residence Allowance (TDRA)

7.8.1 TDRA is provided when the employee, due to circumstances outside the employee's control, must temporarily maintain two residences. There are two situations which are covered by this provision:

- (a) when employees must lease accommodation before their arrival at the new workplace, they shall be reimbursed up to the cost of two (2) months' rent out of the Basic Core Fund, with the following conditions:
 - (i) reimbursement shall be calculated from the first day of the lease at the new workplace and cease on the date the employee vacates the former residence;
 - (ii) should the period of assistance exceed two (2) months, further assistance may be paid out of the Core Customized Fund;
 - (iii) when an employee originally moved as a renter, then subsequently purchased a residence, and was reimbursed legal fees and other associated acquisition costs, the employee shall repay any financial assistance paid from the Basic Core Fund under this provision;
 - (iv) when this provision is used, interim accommodation shall be limited to the day following delivery of the employee's furniture and effects;
- (b) when one or more dependants of an employee remain at the former place of duty to complete an educational term (middle school, secondary school - current semester, college/university - current school year), or for some other justifiable reason the employee shall be given an allowance of \$525/month to help defray the dependants' living costs.

7.8.2 The following conditions apply:

- (a) this assistance is not payable if other TDRA is being paid; and
- (b) eligibility is for a maximum of 180 days or until the end of the school year.

7.9 Weekend Travel Home while on TDRA

7.9.1 This entitlement applies to employees with dependants who remain in the family home.

7.9.2 When a door-to-door move is not possible, employees shall be entitled to travel home on weekends while on TDRA. The total number of weekend travel home trips shall not exceed:

- (a) two (2) trips over the initial thirty (30) days of the TDRA;
- (b) four (4) trips over the initial sixty (60) days of the TDRA; and
- (c) five (5) trips over the period of the TDRA.

7.9.3 Payment of these transportation expenses comes from the Basic Core Fund.

7.10 Legal Fees

7.10.1 For employees who rent accommodation at destination, legal fees incurred in approving the form and legality of a lease shall be reimbursed as an incidental expense under the Basic Core Fund.

Part VIII - Sale of Home

8.1 Purpose

8.1.1 To enhance the employee's mobility by assisting in the disposal of a principal residence at the former workplace.

8.2 Home Equity Assistance (HEA)

8.2.1 Employees who sell their home at a loss may be reimbursed the difference between the original purchase price and the sale price as follows:

Basic Core Fund

- (a) 80% of the loss, to a maximum of \$15,000;

Core Customized Fund

(b) in excess of the Basic Core entitlement.

8.2.2 Any reductions of the purchase price based upon deferred maintenance shall not be included when calculating HEA. For example, if an inspection of a residence reveals that the furnace must be replaced and if the asking price is reduced in lieu of replacing the furnace, this amount is excluded under HEA.

8.3 Occupancy Requirements

8.3.1 There is no entitlement for the reimbursement of expenses associated with the sale of a property unless the employee, his/her dependants or both, immediately prior to official notification of the posting, occupied the residence as the principal residence (as defined by CRA).

8.4 Lot Size

8.4.1 The reimbursement of expenses in this directive is limited to a lot size of not in excess of 1.235 acres (0.500 hectare) or less, unless otherwise required by zoning law, but not to exceed 4 acres (1.619 hectares).

8.4.2 When an employee sells land or acreage as a parcel with the principal residence, the employee shall only be reimbursed for that portion of the cost which results from the sale of the residence together with the lot size limitations as indicated above.

8.5 Co-Ownership

8.5.1 Where the principal residence is co-owned by a person who is not the spouse or common-law partner or a dependant of the employee:

- (a) only that portion of the expenses directly proportional to the employee's legal share of the property shall be reimbursed;
- (b) the employee must provide such information regarding the percentage of ownership the CRSP requires.

8.6 Funding Overview

8.6.1 The benefits outlined in this part are paid from both the Basic Core Fund and if need be, the Core Customized Fund as follows:

Benefit	Basic Core Fund	Core Customized Fund
Real estate commission	Established corporate rates	
Legal fees and disbursements	Established corporate rates	
Appraisal fees	One professional appraisal	One additional if deemed necessary
Mortgage breaking penalties	Employee chooses not to buy; or cannot buy: 3 months' interest maximum, or \$5,000 - whichever is less	Employee did not port the mortgage when this was an option - Personalized Funds: Up to 3 months' interest, or \$5,000 - whichever is less
Attending fees/power of attorney	As per this directive	
TDRA	Up to 6 months maximum Actual and reasonable costs	Additional months
Commuting assistance	Up to 3 months maximum \$500 /month maximum	
Structural inspection		As described in section 8.16
Home equity assistance	Up to \$ 15,000	Amounts in excess of Basic Core funds
Professional cleaning - former/new residence	\$100 maximum (tax included)	Amounts in excess of Basic Core funds
Capital improvements		
Marketing incentives		As recognized by CRA
Property management fees		

8.7 Real Estate Commission

8.7.1 Employees shall be reimbursed actual real estate commissions under the Basic Core Fund not exceeding the rates established with the CRSP.

8.8 Legal Fees

8.8.1 Employees shall be reimbursed expenses incurred to complete the sale of the property from the Basic Core Fund as follows:

- (a) legal fees and disbursements including applicable taxes;
- (b) legal expenses incurred to provide clear title to a property.
- (c) land survey costs if the employee's lawyer/notary certifies that:
 - (i) the last survey is more than five (5) years old; or
 - (ii) observable changes have been made to the lot since the last survey; or
 - (iii) by law, the vendor is required to provide a survey.
- (d) charges levied by the lender for the disposal of a first or second mortgage on the property, but not both.

8.9 Appraisal Fees

8.9.1 A professional appraisal helps the employee to establish a realistic asking price for the principal residence. Employees shall be reimbursed for the cost of:

Basic Core Fund

- (a) one professional appraisal (Directive specific) not exceeding pre-negotiated rates;

Core Customized Fund

- (b) a second appraisal if desired by the employee.

8.10 Mortgage-Breaking Penalties

8.10.1 When an employee incurs a mortgage early repayment penalty he or she shall be reimbursed an amount not exceeding three (3) months' interest or \$5,000, whichever is less and as follows:

Basic Core Fund

- (a) employees purchasing at the new location who cannot port mortgage;
- (b) employees who rent at the new location;
- (c) employees who are unable to buy because of a requirement to occupy Crown housing;

Personalized Funds

- (d) employees who purchase at the new location and who decide not to port their mortgage when portability was an option.

8.11 Attending Fees or Power of Attorney

8.11.1 Fees for the preparation of a Power of Attorney are not normally reimbursable. However, such fees may be reimbursed from the Basic Core Fund if the employee was prevented from being present for operational reasons.

8.12 Temporary Dual Residence Assistance (TDRA)

8.12.1 Employees shall be reimbursed actual and reasonable expenses associated with maintaining two residences.

8.12.2 The purpose of TDRA is to assist employees with the costs associated with maintaining a second residence when circumstances prevent the employee from disposing of the principal residence at origin and making a door-to-door move. Employees shall be reimbursed actual and reasonable expenses associated with maintaining a second residence in each of the following four family situations:

- (a) the employee moves HG&E and family;
- (b) the employee proceeds unaccompanied;
- (c) the employee ships HG&E – leaves one or more dependents at origin; or
- (d) one or more dependents precede the employee.

8.12.3 Employees may only receive TDRA for one of the four situations above at a time, and TDRA provides for a different range of benefits in each of these situations. Employees may change from one family situation to another at any point and continue to receive TDRA, however this does not extend the maximum 180 consecutive day period for which an employee can receive TDRA benefits.

8.12.4 Specific provisions related to each situation eligible for TDRA are listed below.

8.12.5 **Employee Moves HG&E and Family** - When an employee and dependants proceed to a new place of duty and the former residence remains unsold, vacant, and is being actively marketed, the following benefits shall be reimbursed on the unsold property:

- (a) interest charges on a first or on a second mortgage if there are no charges on the first mortgage;
- (b) property taxes;
- (c) utilities (i.e. electricity and heating);
- (d) property maintenance (snow removal, lawn cutting, etc.);
- (e) additional insurance costs; and
- (f) rental of mobile home pad.

8.12.6 Expenses under subsection 8.12.5 will be charged to the following funding accounts:

Basic Core Fund

- (a) actual and reasonable expenses;
- (b) 180 days (six months) maximum;

Core Customized Fund

- (c) period(s) in excess of six months (180 days).

8.12.7 **Employee Proceeds Unaccompanied** - An employee preceding the family to the new location has a choice of temporary/permanent accommodation. The costs of this accommodation shall be reimbursed as follows. Accommodation other than permanent accommodation must be approved by the Departmental National Coordinator before the employee secures such accommodation.

- (a) **Interim Accommodation** - Employees proceeding alone to the new place of duty shall be reimbursed interim accommodation expenses from the Basic Core Fund to a maximum of seven (7) days in order to secure semi-permanent accommodations.

(b) Commercial Accommodation (Hotels/Apartment-Hotels)

Basic Core Fund

- (i) actual and reasonable lodging expenses inclusive of parking, laundry charges, etc.;
- (ii) 180 days (six months) maximum;
- (iii) 65% of dinner rate;

Core Customized Fund

- (iv) period in excess of six months (180 days).

(c) Private Accommodations or Room & Board

Basic Core Fund

- (i) actual and reasonable lodging expenses up to customary boarding and lodging rates for that location;
- (ii) up to 180 days (six months);
- (iii) no meal allowances are payable.

Core Customized Fund

- (iv) lodging expenses in excess of the Basic Core Fund;
- (v) no meal allowances are payable;
- (vi) for persons in private accommodation, deductions in the monthly allowance shall be made if the period of absence exceeds one week. Reductions shall be proportionate to the period of the absence.

(d) New Permanent Family Home - rented or purchased - When an employee proceeds unaccompanied to a new workplace and the former residence remains unsold and is being actively marketed, the following benefits are reimbursable on the property at the new location:

- (i) rental costs inclusive of associated living expenses such as parking, laundry charges, and furniture rental;
- (ii) utilities (i.e. basic telephone, cable and electricity);

- (iii) interest charges on a first or second mortgage if there are no charges on the first mortgage;
- (iv) property taxes;
- (v) rental of mobile home pad;

Basic Core Fund

- (vi) actual and reasonable expenses;
- (vii) up to 180 days (six months);

Core Customized Fund

- (viii) period in excess of the Basic Core Fund.

(e) **Government Owned or Controlled Accommodation**

Basic Core Fund

- (i) reimbursement of actual costs for meals provided, accommodation and incidentals;
- (ii) when these living quarters are self-contained with meal preparation facilities, the only expenses reimbursed shall be the cost of utilities and laundry (not dry cleaning) when these are not provided free of charge to the employee.

8.12.8 Employee ships HG&E - leaves one or more dependants at origin - When one or more dependants of an employee remain at the former workplace to complete an educational term (middle school, secondary school - semester, university - current school year), or for some other justifiable reason, the only living expenses reimbursed are as follows:

Basic Core Fund

- (a) \$525/month for actual and reasonable living expenses;
- (b) up to 180 days (six months);

Personalized Funds

- (c) amounts in excess of the Basic Core Fund.

Notes:

- (1) When the employee or family, or both, are relocated, but one or more dependants (who had lived in the family home at the time of the relocation) remain at the old location (e.g. to complete an educational term or for other justifiable reasons), the employee shall be reimbursed the equivalent of the private accommodation allowance (\$525) to help defray the dependant's living costs. Only one allowance shall be paid. This assistance is not payable if other TDRA is being paid.
- (2) Dependants left behind for school, at the conclusion of the semester or school year are entitled to transportation and travelling expenses in accordance with Part VI - Travel to the New Location, of this directive.

8.12.9 Dependant(s) precede employee - When one or more dependants precede an employee and the family to the new workplace (normally to start an educational term), the employee shall be reimbursed their living expenses from the Basic Core Fund, to the maximum of the private accommodation allowance of \$525.

8.13 Conditions of Reimbursement - TDRA

8.13.1 An employee shall be responsible at all times for the expenses associated with one residence.

8.13.2 TDRA ceases when ownership of residence at origin ceases or when funds from the Core Customized and Personalized Funds have been depleted.

8.13.3 The principal residence at origin must be actively marketed for sale.

8.13.4 The separation is not due to dependants remaining behind to dispose of income-producing property or for employment purposes.

8.13.5 A dependant left behind must have resided in the principal residence at the time the relocation was authorized and prior to the relocation must be in full time attendance at school.

8.13.6 The following are non-reimbursable expenses:

- (a) the capital costs portion of a mortgage payment;
- (b) car rental costs at either location;

- (c) expenses related to a dependant who has been attending school and was not living at home prior to the employee's relocation, because expenses would not be increased by the relocation;
- (d) expenses related to the voluntary separation of the family for personal reasons.

8.14 Weekend Travel Home while on TDRA

8.14.1 This entitlement is applicable to employees with dependants who remain in the family home.

8.14.2 When a door-to-door move is not possible, employees shall be entitled to travel home on weekends while on TDRA. The total number of weekend travel home trips shall not exceed:

- (a) two (2) trips over the initial thirty days of the TDRA; and
- (b) four (4) trips over the initial 60 days of the TDRA; and
- (c) not to exceed five (5) trips over the period of the TDRA.

8.14.3 Payment of these transportation expenses comes from the Basic Core Fund.

8.15 Commuting Assistance

8.15.1 When the old and new locations of work are within daily commuting distance and purchase of a residence at the new place of work meets the 40 km limitation as defined by the Income Tax Act, the gaining manager may, in consultation with the Departmental National Coordinator, approve commuting assistance to allow the employee to commute daily while making the decision whether to acquire permanent accommodation at the new place of work. When approved, commuting assistance is paid instead of the costs that would be incurred for temporary accommodation at the new place of work. For greater clarity, each day that commuting assistance is claimed reduces the TDRA period by one day.

8.15.2 Reimbursement will be based on the kilometric rate approved by the NJC Travel Directive and as follows:

Basic Core Fund

- (a) up to three (3) months; and
- (b) not to exceed \$500/month.

8.16 Building/Structural Inspection

8.16.1 Employees shall be reimbursed expenses for a building/structural inspection if it is a condition necessary for the sale of a property as follows:

Basic Core Fund

- (a) inspection expenses for situations not under a relocation employee's control, such as pyrite inspection;

Core Customized Fund

- (b) reimbursable amount not to exceed corporate fees negotiated by the CRSP.

8.17 Return Trip to Finalize Sale

8.17.1 Where exchange of documents via courier or electronically is not sufficient to finalize the sale, the employee shall be authorized by the Departmental National Coordinator to return unaccompanied to his/her previous workplace to finalize the sale. The employee shall be required to use leave provisions for this travel when it cannot be arranged to correspond with days of rest. Reimbursement shall be as follows:

Basic Core Fund

- (a) transportation (by most economical means). When authorized to travel by commercial carrier, employees will be reimbursed for related expenses in accordance with the transportation provisions in the relevant module of the NJC Travel Directive;
- (b) meals & incidentals (maximum of two days).

8.18 Return Trip to Effect Move

8.18.1 Employees under TDRA or IAM&MA (when short notice move relocation or when already at destination) may return to the former workplace to assist and finalize the shipment of HG&E. The employee shall be required to use leave provisions for this travel when it cannot be arranged to correspond with days of rest and shall be reimbursed actual and reasonable transportation and travelling expenses as follows:

Basic Core Fund

- (a) transportation (by most economical means). When authorized to travel by commercial carrier, employees will be reimbursed for related expenses in accordance with the transportation provisions in the relevant module of the NJC Travel Directive;
- (b) meals for periods (pack/unpack) spent in temporary accommodation - not to exceed five (5) days inclusive of travel period;
- (c) incidentals (pack/unpack) is for a maximum of five (5) days.

8.19 Professional Cleaning of Residence

8.19.1 Employees shall be reimbursed actual and reasonable expenses for the cost of professional cleaning of the former residence after the HG&E have been loaded and at the new residence before or after the unloading of furniture. Reimbursement shall be as follows:

Basic Core Fund

- (a) maximum of \$100 (inclusive of taxes);

Core Customized Fund

- (b) expenses in excess of the Basic Core Fund.

8.20 Income Property

8.20.1 Employees who sell an income-producing property such as a duplex, triplex, multiple unit building, small store or confectionery, that is also their residence, shall only claim expenses for that part of the building which they use as their principal residence. For the purposes of this article, any portion of the residence which is not available for the sole use of the employee on the day the relocation is authorized and for which the employee receives revenue in the form of rent or other payment, is considered to be income-producing.

8.20.2 For example, if the employee owns a multiple unit residence building within which each unit is self-contained (e.g. a duplex or an apartment block), occupies one unit as principal residence, and sells the building on relocation, only those parts of the costs related to the home unit may be reimbursed. The relationship the home

unit bears to the entire building may be calculated on the floor area, or by any other method accepted under the Income Tax Act.

8.21 Private Sale

8.21.1 Employees who sell their principal residence privately in lieu of real estate fees shall be reimbursed from the Basic Core Fund for the actual and reasonable costs of a professional appraisal, advertising, "For Sale" signs, and similar expenses related to the sale. The sum of such expenses must not exceed the commission that would have been paid had the residence been sold by a licensed real estate agent.

8.21.2 Employees who sell privately are not entitled to receive the 80% savings on the real estate commission; this benefit is available to employees who choose not to sell.

8.22 Marketing Incentives

8.22.1 Marketing incentives shall be reimbursed when the CRSP advises they are necessary to sell the property. Such incentives, for example decoration bonuses, early closing bonuses, prepaid condo fees and/or property taxes and mortgage interest buy down, shall be clearly identified on an amended property listing agreement and the agreement to purchase document. Incentives are paid from Core Customized/Personalized Funds and are subject to compliance with CRA's list of marketing incentives.

8.23 Property Management Fees

8.23.1 An employee, who has transferred the Real Estate Commission Savings (for not selling the residence at origin) to the Personalized Fund, may use it to pay for any property management fees incurred.

Part IX - Purchase of Replacement Residence

9.1 Purpose

9.1.1 To enhance an employee's mobility by assisting in the acquisition of a principal residence at the new location. Employees who were not homeowners previously are eligible for this part.

9.2 Occupancy Requirements

9.2.1 Eligibility for entitlements under this directive is conditional upon occupancy of the new home by either the employee or the dependants - not by a tenant.

9.3 Funding Overview

9.3.1 The benefits outlined in this part are paid from both the Basic Core Fund and if need be, the Core Customized Fund as follows:

Benefit	Basic Core Fund	Core Customized Fund
Legal fees and disbursements	X – Third party service provider rates and fees	
Structural inspection	X – Third party service provider rates and fees	
Additional inspections per Directive	X	
Attending fees and power of attorney	X	
Mortgage interest differential Up to \$5,000/up to 5 years	Where portability is not possible	
Mortgage default insurance premium		X
Interest on loan for home purchase deposit	X	
Bridging financing - interest		X
\$25,000 subsidized home relocation loan - interest		X
Mortgage interest buy-down		
Professional cleaning	\$100 maximum	Amounts in excess of \$100
New home warranty		

9.4 Lots and Lot Size

9.4.1 The benefits in this directive shall apply equally to the purchase of a lot on which a principal residence will be constructed.

9.4.2 The reimbursement of expenses shall not exceed a lot size greater than 1.235 acres (0.500 hectare) or, where required by zoning laws, a lot size of not more than four (4) acres (1.619 hectares).

9.4.3 Where additional land or acreage is purchased on either a new construction or a re-sale home, the employee shall be reimbursed only for that portion of costs which would have been reimbursed within the above limitations.

9.5 New Home Construction

9.5.1 Employees who construct a principal residence at the new workplace shall be reimbursed those expenses related to the purchase of the land and the construction of the home which would have been reimbursed if a home was purchased on the market.

9.5.2 All costs identified in the building agreement shall be deemed as part of the original purchase price.

9.5.3 New home warranties are reimbursable under the Personalized Fund only.

9.5.4 Taxes such as GST, PST and/or HST, are not reimbursable (all taxes considered part of purchase price).

9.5.5 The decision to have a property built is a personal decision and is not an exceptional circumstance which could warrant an extension to the relocation period provided in section 2.15.

9.6 Purchase after Move

9.6.1 Only one type of assistance is paid for acquiring accommodation at the new location whether rented or purchased. An employee shall be reimbursed either:

Basic Core Fund

- (a) expenses incurred to rent a dwelling; or
- (b) expenses incurred to purchase a home.

9.6.2 An employee who originally moved into rental accommodation is entitled to the benefits of legal fees on purchase within the time limits set out in section 2.15. However, the reimbursement of legal fees shall be reduced by any amounts reimbursed for rent in advance of the move and any rental assistance provided.

9.7 Non-Admissible Expenses

9.7.1 Adjustments for utilities and municipal taxes not essential to the establishment of clear titles are not reimbursable.

9.8 Income Properties

9.8.1 Employees who purchase an income-producing property such as a duplex, triplex, multiple unit building, small store or confectionery, that is also the employee's residence, shall be reimbursed related expenses for that part of the building that they use as their principal residence.

9.9 Co-Ownership

9.9.1 Where the principal residence is co-owned by a person who is not the spouse or common-law partner, or a dependant of the employee, only that portion of the expenses directly proportional to the employee's legal share of the property shall be reimbursed. The employee shall disclose the percentage of ownership when required.

9.10 Loss of Deposit

9.10.1 Employees who lose a deposit when buying a home because they fail to fulfill the purchase agreement are not entitled to reimbursement for the loss of that deposit. An exception may be made if the employee was prevented from completing the purchase because of departmental requirements.

9.11 Mobile Homes

9.11.1 Those employees who purchase a mobile home are entitled to the same benefits that apply to employees who purchase a home constructed in a residential lot.

9.11.2 The employer will not pay for moving a mobile home if there is a subsequent relocation - see Part X.

9.12 Legal Fees and Disbursements

9.12.1 Employees shall be reimbursed associated legal fees and disbursements, including applicable taxes, incurred to complete the purchase of a property. In addition employees shall be reimbursed for expenses of a legal nature necessarily incurred to obtain clear title to a property as follows:

Basic Core Fund

- (a) sheriff's fees;
- (b) land transfer tax;
- (c) deed transfer charges;
- (d) title insurance or survey costs;
- (e) certificate of execution;
- (f) attending fees/power of attorney;
- (g) appraisal fees necessarily incurred at the request of the lender to obtain a first or second mortgage - only if the appraisal done under the Core Fund is not acceptable to the lender.

9.13 Building/Structural Inspection

9.13.1 An employee shall be reimbursed fees charged by a qualified structural inspector for one Building/Structural Inspection prior to the purchase of a new principal residence whether or not covered by a warranty at the time of possession.

Basic Core Fund

- (a) one (1) structural inspection (established rates) including occupied new homes under warranty;
- (b) additional follow-up inspections for such things as termites, pyrite, inspection of the well, water potability, septic system, if the original inspection specifies a requirement/recommends it be done;

Core Customized Fund

- (c) one (1) structural inspection (established rates) for a new home, never lived in and covered under warranty.

9.14 Attending Fees and Power of Attorney

9.14.1 It is expected that the employee/spouse or common-law partner shall be present at the closing of the purchase transaction. As such, fees for the preparation of a Power of Attorney are not normally reimbursable. However, such fees shall be reimbursed if the employee was prevented from being present for operational reasons. In these situations, actual and reasonable expenses for Attending Fees/Power of Attorney will be paid from the Basic Core Fund.

9.15 Mortgage Interest Differential

9.15.1 In most situations the employee will be able to transfer a mortgage from one property to another (port a mortgage). When it is not possible to port a mortgage and the employee's interest rate on the first mortgage at the new location is higher than the interest rate on the mortgage at the former workplace, the employee shall be reimbursed the difference in the interest charges between the two mortgages up to a maximum of \$5,000 as follows:

Basic Core Fund

(a) up to \$5,000;

Personalized Fund

(b) when the portability option was not used.

9.15.2 Calculation of Mortgage Interest Differential

- (a) Calculation shall be based on the outstanding mortgage and the remaining term of the mortgage at the former workplace not exceeding five (5) years.
- (b) If the new mortgage principal is for a lesser amount than the previous mortgage principal, that lower principal will be used to calculate the differential.
- (c) When an employee has a floating or variable rate mortgage at the new location, the initial new interest rate shall be used to calculate and pay reimbursement for the entire year. Any adjustments necessary shall be made at the time of the annual reconciliation.

9.16 Mortgage Default Insurance (MDI) Premium

9.16.1 The payment of a Mortgage Default Insurance Premium (MDI) is required by law where the mortgage is more than 80% of the purchase price or under some other circumstances. Employees shall be reimbursed, in one lump sum, the cost of MDI through the Core Customized/Personalized Funds as follows:

Core Customized Fund

- (a) If 100% of the equity from the former residence is transferred to the new residence the full MDI premium shall be reimbursed.
- (b) If less than 100% of the equity from the former residence is transferred to the new residence the MDI premium shall be reimbursed in the same proportion as the equity transferred (pro-rated).
- (c) However, if an MDI premium is increased as a result of a decision not to apply 100% of the equity, then that difference will not be reimbursed.

9.17 Other Mortgage Provisions

9.17.1 An employee who purchases a replacement residence at the new location before the principal residence at the former workplace has been sold, shall be reimbursed associated costs (not to exceed the employee's amount of equity in the former home) as outlined in subsections 9.17.2 to 9.17.4.

9.17.2 **Interest on a Short Term Personal Loan - Home Purchase Deposit** - An employee who secures a short-term personal loan to have funds for a deposit for the purchase of a principal residence qualifies for assistance from the Basic Core Fund as follows:

- (a) reimbursement of interest on the loan until the purchase date of the new principal residence; or one (1) year - whichever is earlier;
- (b) reimbursement of necessary administration charges (to process this transaction/loan);
- (c) the amount of the loan shall not exceed the minimum amount required to confirm a commitment to purchase a residence as confirmed by the service provider.

9.17.4 **Interest on Short Term Bridging Loan** - Bridging Loan is based on Equity or Short Term Bridging Loan:

- (a) an employee may secure a bridging loan to purchase a principal residence at the new workplace;
- (b) this loan is based on the equity in an employee's principal residence at the former workplace;
- (c) funding assistance may be provided under the Core Customized Fund as follows:
 - (i) the employee will be reimbursed the interest on the loan;
 - (ii) included in the reimbursement are necessary legal and administrative fees associated with the loan, excluding third party fees charged which may be incurred in obtaining such a loan;
 - (iii) the period of reimbursement shall extend to a maximum of ten (10) working days following the date the sale transaction is completed or at the end of six (6) months, whichever is the earlier; and
 - (iv) in exceptional circumstances, this period may be extended for an additional six (6) months by the Departmental National Coordinator upon the request of an employee and based on recommendations of the CRSP.

Note:

Additional interim financing on the purchase of a new home may be required because of provincial legislation which imposes a delay on the transfer of proceeds of sale on closing because of registry requirements. Interest on this short-term loan will be reimbursed, normally for a maximum of 14 days for the amounts "frozen".

9.17.5 \$25,000 Subsidized Home Relocation Loan - An employee may secure a second mortgage loan related to the acquisition of a principal residence at the new workplace. An interest subsidy subject to funding availability is available to the employee under the Core Customized Fund as follows:

- (a) interest expense on a subsidized mortgage loan;
- (b) the employee must meet the following criteria to qualify for reimbursement:
 - (i) limitations as prescribed by CRA;
 - (ii) subsidy is restricted to a maximum of \$25,000;
 - (iii) residence must be at least 40 km closer to the new work location; and
 - (iv) the residence is purchased for employee's personal habitation purposes.

9.18 Mortgage Interest Buy-down

9.18.1 An employee who wishes to buy down the interest rate on a mortgage at the new location may be reimbursed the following costs out of the Personalized Fund:

- (a) interest buy down payment;
- (b) necessary legal fees.

9.18.2 The buy-down amount shall be at the prescribed rate set by CRA.

9.19 Professional Cleaning of Residence

9.19.1 Employees shall be reimbursed actual and reasonable expenses for the cost of professional cleaning of the former residence after the household effects have been loaded and at the new residence before or after the unloading of furniture.

Reimbursement shall be as follows:

Basic Core Fund

- (a) up to a maximum of \$100 (inclusive of taxes);

Core Customized Fund

- (b) expenses in excess of the Basic Core Fund.

Part X - Movement of Mobile Homes

10.1 Purpose

10.1.1 When an employee is authorized to move HG&E on relocation, the employer may pay the costs to move the employee's mobile home which serves as the employee's principal residence. However, movement of a mobile home is restricted to those employees who owned such property prior to April 1, 2003.

10.1.2 Mobile homes purchased after April 1, 2003 are excluded from this directive and will not be relocated at public expense.

10.2 Responsibility

10.2.1 It is the employee's responsibility after consulting with the CRSP, to contract and arrange for the move of the mobile home.

10.3 Funding Overview

10.3.1 The benefits outlined in this part are paid from both the Basic Core Fund and the Core Customized Fund as follows:

Benefit	Basic Core Fund	Core Customized Fund
Movement of mobile home	Actual and reasonable expenses	Over size or multiple units
Rental of equipment to remove from pad and positioning for hook up of towing vehicle	Actual and reasonable expenses	
Rental of equipment to place on pad at destination	Actual and reasonable expenses	
Storage when authorized	Actual and reasonable expenses	Additional expenses for oversize/multiple units
Basic in transit insurance	Actual cost up to \$100,000	Additional insurance cost over \$100,000
Other services and charges		Actual and reasonable expenses

10.4 Entitlements

10.4.1 The employer shall authorize reimbursement of actual and reasonable expenses from the Basic Core Fund for the preparation, cartage and installation of the mobile home in accordance with this directive.

10.4.2 Expenses must be less than market value of the mobile home.

10.5 Non-Transferable Savings from Core to Personalized

10.5.1 No savings are eligible for transfer from the Basic Core to the Personalized Fund (i.e. shipping less than 1,000 lb/room).

10.6 Prohibited Move of a Mobile Home

10.6.1 The movement of mobile homes is prohibited to the following locations:

- (a) Yukon and Northwest Territories - excluding Yellowknife.
- (b) Nunavut, Goose Bay, Labrador, Newfoundland.

10.7 Storage

10.7.1 If an employee's personal effects are in storage and it is found that the employee's mobile home (principal residence) is not practical at the new destination or that it cannot be shipped, and that the employee does not wish to sell/rent it, the employee shall be reimbursed* the storage costs of the mobile home.

* subject to condition of mobile home.

10.8 Moving from Storage

10.8.1 Upon relocating to a new destination an employee shall be authorized to move the mobile home to the new workplace from where it was stored. Related expenses are reimbursed from the Core Customized Fund.

10.9 Other Service Charges

10.9.1 Employees shall be reimbursed actual and reasonable expenses as follows:

Basic Core Fund

- (a) rental of equipment to remove from pad and position for hook-up of towing vehicle;
- (b) cartage;
- (c) preparation (at destination) including blocking and connection of utilities;
- (d) rental of equipment (at destination) to place on pad;
- (e) basic in-transit insurance up to a value of \$100,000;
- (f) long-term storage (when authorized – Isolated Posts only);

Core Customized Fund

- (g) disconnection of utilities;
- (h) cartage of oversized/multiple units and storage in transit;

- (i) insurance in excess of the Basic Core Fund and for oversized/multiple units (Personalized Fund only);
- (j) preparation for transit including unblocking;
- (k) ensuring road worthiness to provincial standards (Personalized Fund only);
- (l) long-term storage – Isolated Posts and Government Housing Directive (IPGHD) (when authorized) for oversized/multiple units;
- (m) additional costs incurred for the movement of an oversize or multiple units.

Part XI - Shipment of Household Goods and Effects

11.1 Purpose

11.1.1 The shipment of employees' HG&E is subject to the limitations prescribed in this directive. The existing Household Goods Removal Service (HGRS) contract takes precedence in the selection of carriers and its contracted rates.

11.1.2 The employer will arrange for and pay the cost of packing, insuring, shipping, in-transit storage and unpacking of one shipment of a reasonable quantity (see section 11.2) of personal and household effects from an employee's principal residence on relocation. Expenses incurred for loading, unloading, cartage or freight charges for effects from other than the principal residence shall not be paid, except as provided for in this directive. For greater clarity, the entitlement is to a single shipment from one place to another place and not to or from multiple locations.

11.1.3 For reasons of economy and administrative efficiency, and in order to ensure a uniformly high standard of service from the moving industry, removal services shall be purchased by Public Services and Procurement Canada and monitored centrally by the Central Removal Services (CRS) headquarters of PSPC in Ottawa-Gatineau for all relocations within Canada.

11.1.4 The employer is responsible to make the shipping arrangements with the moving van lines as per the HGRS contract terms and conditions. The employee will complete the necessary HGRS forms and submit them to the Departmental Regional/National Coordinator for transmission to CRS for necessary action.

11.1.5 In order to credit the employee's funding envelopes, the employee shall submit a copy of the original bill of lading to the Departmental Regional/National

Coordinator. Coordinators will fax the actual weight charged for by the van lines, to the CRSP.

11.1.6 The employer will not be responsible financially or otherwise for the shipment of effects from any place other than the designated former place of residence at origin or place where the Crown had previously paid to store the personal effects of the employee.

11.1.7 When HG&E are placed into storage other than Storage in Transit under section 11.7 or Long Term Storage under section 11.8, the Crown funded portion of the shipment of HG&E is considered completed and the employee is responsible for any costs associated with having the HG&E removed from storage and shipped to the new principal residence.

11.2 Weight Entitlement

11.2.1 The employer shall arrange for and pay the cost of packing, insuring, shipping, in transit storage and unpacking of a reasonable quantity of personal and household effects as follows:

Basic Core Fund

(a) a maximum of 20,000 lb/9,071.94 kg;

Core Customized Fund

(b) weight in excess of 20,000 lb./9,071.94 kg;

(c) surcharges resulting from articles that the moving firm will accept on a weight dimensional or a cubic basis, or with surcharges.

11.2.2 Established rates and conditions are subject to the HGRS contract.

11.3 Funding Overview

11.3.1 The benefits outlined in this part are paid from both the Basic Core Fund and the Core Customized Fund as follows:

Benefit	Basic Core Fund	Core Customized Fund
Shipment of HG&E	20,000 lb/9,071.94 kg maximum	Weight in excess of 20,000 lb/ 9,071.94 kg

Sundry relocation expenses	Actual expenses as per this directive	
Storage in transit	Up to number of interim accommodation days	Over Basic Core days
Long-term storage (only when authorized)	Up to 20,000 lb/ 9,071.94 kg	Over 20,000 lb/ 9,071.94 kg
Basic insurance	Replacement cost insurance as provided in the HGRS Contract	Amounts over the basic coverage
Additional insurance	Actual expenses	
First PMV	Actual expenses	
All other PMVs		Actual expenses
RV/boat/motorcycle/ATV/trailer/snowmobile, etc.		Actual expenses as outlined within this directive.
Crating		Actual expenses
Objects of art		Actual expenses
Pet shipment		Actual expenses
Additional shipping expenses		Actual expenses
Car rental at destination		Reasonable expenses per this directive

11.4 Qualifying Rooms

11.4.1 Qualifying rooms include:

- (a) kitchen;
- (b) bedrooms (including bedrooms in finished basement);
- (c) living room;

- (d) recreation room;
- (e) family room;
- (f) dining room;
- (g) basement;
- (h) garage - not condos and apartments;
- (i) out-building/storage shed (limit of one);
- (j) a storage room (separate from apartment).

11.4.2 For the purposes of establishing the number of qualifying rooms, the appraisal reports will be used for homeowners. For renters, the employees shall provide the list of rooms.

11.5 Sundry Accountable Incidental Relocation Expenses (with receipts)

11.5.1 Employees may be reimbursed for certain sundry incidental expenses incurred as a result of the relocation. This in addition to the expenses reimbursed under the non-accountable allowance (\$650). The following expenses will be reimbursed from the Basic Core Fund subject to submission of claim with receipts:

- (a) connection/disconnection of public utility services, (e.g. telephone, electricity, water and cable);
- (b) connection/disconnection of electrical equipment, (in-home theatre system, computer system, satellite dishes, etc.);
- (c) payment of local licenses, such as basic automobile and driver's licenses for the minimum period required by law, and safety certificate for automobile when one is mandatory by provincial legislation before license plates can be obtained (excluding cost of necessary repairs);
- (d) cost of altering locks at new residence - labour only; and
- (e) charges for Post Office change of address.

11.6 Non-admissible Items

11.6.1 Non-admissible items are those not eligible to be shipped due to their hazardous nature or restricted as a result of the HGRS contract.

11.7 Storage in Transit

11.7.1 The employee shall be reimbursed the costs of the storage of HG&E when necessary at the new workplace as follows:

Basic Core Fund

- (a) actual and reasonable expenses up to the last day for which IAM&MA are authorized;

Core Customized Fund

- (b) actual and reasonable expenses that have been incurred beyond the period authorized from the Basic Core Fund, but which are not as a result of personal choices.

11.8 Long-Term Storage

11.8.1 When an employee is relocated to an Isolated Post as defined in the NJC Isolated Posts and Government Housing Directive (IPGHD), and after consultation with the employee and in the opinion of the Departmental National Coordinator, the shipment of some or all of the HG&E or PMVs, or both, to the new workplace is not practical the employer shall pay for:

Basic Core Fund

- (a) packing, crating and cartage of the employee's household effects to the nearest place where adequate long-term storage facilities are available;
- (b) storage of the household effects until they can or might be repossessed by the employee or an authorized dependant of the employee;
- (c) storage of up to two PMVs or one automobile and a camper/trailer. The total storage cost shall not exceed the cost of storing two PMVs; and
- (d) payment of a one-time storage preservation fee for such services as removing the battery, raising the PMV off the tires, applying lubricants as required, for commercial storage of a PMV.

11.8.2 When the employee is again relocated to a location where the effects could be used, the Departmental National Coordinator may approve the shipment of the effects through HGRS from the place of storage to:

- (a) new workplace; or

(b) former residence from which the effects were placed in storage.

11.8.3 An employee whose employment terminates while the employee's effects are in storage:

- (a) shall be reimbursed storage costs up to seven (7) days after the date of termination of employment; and up to 14 days in exceptional circumstances approved by the deputy head; and
- (b) may, if the employee chooses, within a month of the date of termination of employment, have the employer ship these effects to the original point from which they were shipped into storage, or any other location of the employee's choice, provided the cost is not greater than shipping them to the original point.

11.9 Partial Shipping/Storage

11.9.1 Storage of a portion of an employee's effects shall be approved by the DNC in exceptional circumstances or where assigned Crown-owned accommodations will not accommodate all personal possessions. Entitlements are as follows:

Basic Core Fund

- (a) actual storage cost;
- (b) the combined shipment/storage weight shall not exceed 20,000 lb/9,072 kg;

Core Customized Fund

- (c) weight in excess of 20,000 lb/9,072 kg placed in storage.

11.9.2 Movement of HG&E must be done via HGRS contracted service providers as approved by the DNC.

11.9.3 If the employee selects accommodation that will contain only a portion of the household effects, any storage arrangement for the remainder shall be the employee's responsibility.

11.10 Basic Insurance Coverage

11.10.1 Employees shall be provided insurance for the transportation of HG&E as follows:

Basic Core Fund

- (a) replacement cost insurance as provided in the HGRS Contract;

Core Customized Fund

- (b) amounts over the basic coverage;
- (c) insurance for specific items.

11.11 Crating

11.11.1 Employees may have HG&E that may require additional protection (i.e. china, art, and antiques). Any crating costs for such items shall be reimbursed from the Core Customized Fund.

11.12 Shipment of Personal Motor Vehicle (PMV)

11.12.1 Employees shall be reimbursed actual and reasonable expenses related to shipping their PMV or driving to the new location as follows:

Shipment of PMV by Commercial Carrier

Basic Core Fund

- (a) cost to ship 1st vehicle;

Core Customized Funds

- (b) cost to ship 2nd and additional vehicles.

11.12.2 When the relocation distance exceeds 3,000 km, departments may authorize the shipment of the family vehicles, and the travel of the family by commercial carrier.

11.12.3 The second vehicle may also be shipped in unusual circumstances (such as when distance, weather or family circumstances do not permit the driving of the second PMV). All cases must be personally approved by the Departmental National Coordinator.

11.12.4 When the PMV must be delivered by the employee to a point of shipment, the following expenses are reimbursable:

- (a) the NJC Travel Directive kilometric rate, to cover the expense of moving a PMV to and from the auto transfer agent's depot at each end of the move;
- (b) if required, one-way transportation by the most economical means for the employee to return from and travel to the auto transfer agent's depot at each end of the move;
- (c) the charges levied by the transfer agent to deliver the PMV to and receive it from the government's carrier; and
- (d) the charges for storing the PMV at the agent's depot for a total combined maximum period of ten days.

11.12.5 Rental car costs incurred (while the employee's car is being shipped) are not reimbursable except in highly unusual circumstances beyond the employee's control. Such expense is reimbursable from the Core Customized Fund. These circumstances are:

- (a) family illness, which requires travel to hospitals and doctors;
- (b) when the employee or dependant is permanently disabled;
- (c) when there is no public transportation in the location;
- (d) when the employee's vehicle is being repaired due to damage while being shipped;
- (e) when delivery of the employee's vehicle is delayed beyond contracted delivery date for reasons beyond the employee's control.

11.12.6 All cases must be personally approved by the Departmental National Coordinator.

11.13 Shipment of RV/Boat/Motorcycle/ ATV/Trailer/Snowmobile

11.13.1 The costs to ship recreational vehicles, such as boats, motorcycles, all-terrain vehicles, trailers, and snowmobiles shall be reimbursed from the Core Customized Fund.

11.14 Additional Shipping Expenses

11.14.1 Employees are responsible for any additional costs beyond those established in the HGRS contract. Employees wishing to ship items that fall outside the scope of

the contract shall be reimbursed for actual expenses from the Core Customized Fund.

11.15 Transportation of Pets

11.15.1 Employees shall be reimbursed from the Core Customized Fund, actual and reasonable expenses for transportation of their pets to the new location and any necessary kennel fees incurred while the employees are in interim accommodation.

11.16 Time off for Packing of Personal Effects

11.16.1 An employee shall be provided up to three (3) days with pay to supervise the packing and loading of personal effects for shipment to the new location.

11.17 Time off for Unpacking of Personal Effects

11.17.1 An employee shall be provided up to two (2) days with pay to supervise the unpacking and unloading of personal effects at the new location.

Part XII - Employee-requested Relocation

12.1 Employee-requested Relocation

12.1.1 The intention behind employee-requested relocations is for employers to recognize that there may be circumstances in employees' personal lives that may lead them to ask for employment in another location, such as a death or illness in the family. Employers can respond to these requests on a compassionate basis by authorizing a relocation, when it is possible for them to do so. The intent of authorizing an employee-requested relocation on compassionate grounds is not to avoid the costs associated with an employer-requested relocation that is a part of the normal staffing activities of an employer.

12.1.2 An employee may request an employee-requested relocation for personal or compassionate reasons. DNCs may approve an employee-requested relocation when:

- (a) there is a vacant position at the appropriate group and level at destination;
- (b) the deputy head or senior delegated officer provides written certification that the relocation meets the intent as described in subsection 12.1.1; and

- (c) the employee acknowledges in writing that the relocation is employee-requested and that the benefits are limited to those outlined in this section.

12.1.3 The Departmental National Coordinator shall ensure that:

- (a) employees are provided with counselling and written confirmation on the applicable provisions of this directive from the CRSP; and
- (b) copies of all correspondence are retained on the employee's relocation file.

12.1.4 When an employee-requested relocation is approved, the employee is entitled to:

- (a) the sum of up to five thousand dollars (\$5,000.00) in their Core Customized Fund;
- (b) the Basic Core and Personalized Funds do not apply;
- (c) unused or remaining monies shall be returned to the Receiver General of Canada/department and are not payable to the employee as a cash-payout; and
- (d) a contract with a relocation services supplier who will provide the employee with professional assistance such as counselling on the relocation benefits available, guidance on accommodation at the new location and expense management.

12.1.5 Employees may claim reasonable and actual relocation expenses listed in this directive until the Core Customized Fund is depleted. There is no assistance for disposal or acquisition of a principal residence, including rental related expenses.

12.1.6 Employees may claim a Non-Accountable Incidental Expense Allowance in the amount of \$650 as part of the \$5,000.00 allocation of Core Customized fund as follows:

- (a) receipts are not required however they should be retained by the employee in the event of a tax audit;
- (b) the employee must sign a statement certifying that the expenses were incurred.

12.1.7 All commercial travel arrangements are to be made through the Government's contracted travel services. Employees are governed by the NJC Travel Directive.

Part XIII - Other Types of Relocation within Canada

13.1 Telework

13.1.1 Employees authorized under the Treasury Board Telework Policy to work from their current place of residence in Canada instead of being relocated to the new workplace shall be subject to this directive upon termination of the Telework arrangement.

13.2 Moving to/from an Isolated Post

13.2.1 The provisions of the Isolated Posts and Government Housing Directive (IPGHD) related to relocation take precedence over this directive.

13.3 Unaccompanied Moves within Canada

13.3.1 The purpose of this provision is to provide greater flexibility for families who, for employment, education, or family-related reasons, may not wish to relocate to the employee's new workplace.

13.4 Permanent Move

13.4.1 Relocation duration in excess of three (3) years is considered a permanent relocation.

13.4.2 An employee who opts to have the family remain behind permanently while he/she proceeds to the new destination alone may opt to receive the Real Estate Commission Savings incentive at paragraph 3.4.6(a). The CRSP will withhold 10% until conclusion of the relocation.

13.4.3 The employee is personally responsible for all costs incurred for family visits.

13.4.3 If the employee's workplace changes again, involving a second relocation to a third workplace, the entitlements to relocation benefits for members of the family, who were not relocated previously, shall not exceed relocation costs from the location where the employee resides had the family been residing with the employee.

13.5 Employees on Assignment for more than one year

13.5.1 This directive may apply to employees on assignments for more than one (1) year's duration, by mutual agreement of the employer and employee. Where the assignment is for more than one (1) year and less than three (3) years, the provisions on sale (see Part VIII) and purchase of property (see Part IX) will not apply.

13.5.2 Departments and employees should exercise care when contemplating relocation to the assignment location as no further relocation benefits will be provided if the assignment is extended or becomes permanent as the employee will already have relocated to the new workplace.

13.5.3 The modified funding formula which can be found in Appendix D will apply to employees in this category.

Appendix A – Subsection 1.4.5 Formula for Calculating 40 km Distance

The formula for calculating the distance is (CRA's form T1-M E (99) "Claim for Moving Expenses."):

- (1) Distance in kilometres between old home and new place of work = _____ km.
- (2) Distance in kilometres between new home and new place of work = _____ km.
- (3) Line 1 minus line 2 = _____ km.

Appendix B - Benefits Table

3.3.10 Core Customized Funding Formula		
3.3.10(a)(i): Real estate commission (home owner) (max \$5250/min \$1000)	_____ x 35% =	-----
OR	OR	
3.3.10(a)(ii): Renters allowance: \$1,000 @ 100%	\$1000	
+ 3.3.10(b): Transportation cost - one way - Department of Finance kilometric rate (employee and dependants) Formula: 35% x (distance x (current relevant NJC Travel Directive Appendix B Kilometric Rate) x family size).	_____ x 35% =	
+ 3.3.10(c): Cost of shipping 1000 lb (453.60 kg) of household goods per qualifying room based on a zone-to-zone matrix calculation Formula: 35% x cost to ship household goods per qualifying rooms (based on a zone-to-zone matrix).	_____ x 35% =	

Total Core Customized Funding:	
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Appendix C – Subsection 3.4.5 - Calculation of the Personalized Fund

3.4.5 Personalized Funding Formula	
Allowances:	
+ 3.4.5(a): Employees Non-Accountable Incidental Allowance	\$650.00
+ 3.4.5(b): Employees Transfer Allowance equivalent to two (2) weeks'salary	
Sub-total:	
3.4.6 Transferable Savings to Personalized Fund	
+ 3.4.6(a): Real Estate Commission Savings: 80% of Real Estate commission for not selling home (Max. \$12,000/maximum appraised value \$300,000)	-
+ 3.4.6(b): Savings from a Shorter House Hunting Trip (HHT): Savings for unused days (max \$250 taxes included)	
OR	
3.4.6(c): Incentive for Staying over a Saturday Night: \$250 for flying and staying over on Saturday at destination	
+ 3.4.6(d): Hotel Motel Room Reduction Savings/Incentive: \$50 x number of nights	
+ 3.4.6(e): Transportation of Household Goods Below the Pre-move Estimate	
Sub-total:	
Total Personalized Fund:	

Appendix D – Subsection 13.5.3 – Modified Funding Formula for Employees on Assignment for more than one year

Core Customized Funding Formula	
Funding allowance: \$1,000 @ 100%	\$1,000
+ Transportation cost - one way- kilometric rate (employee and dependants).	
_____ x 35% =	
+ Cost of shipping 1000 lb (453.60 kg) of household goods per qualifying room* (zone-to-zone matrix).	
_____ x 35% =	
Total Core Customized Funding:	_____
Personalized Funding Formula	
Allowances/Incentives:	
+ Non-accountable incidental allowance	\$650
Sub-total:	_____
Transferable Savings to Personalized Fund	
+ Savings from a Shorter House Hunting Trip (HHT) or Incentive for Staying over a Saturday	
Interim Lodging Meals & Incidentals (ILM&I) savings for unused days (max \$250, taxes included); or \$250 for flying and staying over on Saturday at destination.	
+ Transportation of Household Goods Below the Pre-move Estimate	_____
Sub-total:	_____
Total Personalized Funding:	_____

***Qualifying rooms:** (kitchen, bedrooms, living room, recreation room, family room, dining room, basement, garage (not condos and apartments), out building (limit of

one), storage room (separate from apartment); weight of ATVs, snowmobiles, motorcycles, etc., stored in garage is excluded from weight factor; (1 kg = 2.2046 lb).

Related Links

Appendix A – Subsection 1.4.5 Formula for Calculating 40 km Distance

Appendix B - Benefits Table

Appendix C – Subsection 3.4.5 - Calculation of the Personalized Fund

[Appendix D – Subsection 13.5.3 – Modified Funding Formula for Employees on Assignment for more than one year](#)