



August 26, 2015

Melanie Wagar

### **RE: Relocation Assistance**

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You will be eligible for relocation assistance. You may choose from one of two options:

Option 1: Relocation allowance of up to **\$1000** for reimbursement of reasonable relocation expenses in accordance with Maxxam's Relocation Policy, a copy of which is attached. Prior to reimbursement, you must provide receipts for the relocation expenses. You are required to review and sign the Relocation Policy prior to reimbursement of relocation expenses.

Option 2: A lump sum relocation allowance payment of **\$1000**. Please note that the lump sum option does not require receipts to be submitted, however it is a taxable benefit at source.

In the event that you voluntarily terminate your employment with Maxxam prior to completing one year of service, you will be required to repay a portion of any relocation allowance, which has been paid to you. This repayment amount will be determined by:

- a) Determining the total amount of the relocation allowance paid to you;
- b) Dividing this number by 12;
- c) Multiplying the number in (b) by the number of full calendar months of active employment (excluding unpaid leave periods);
- d) Subtracting this amount from the initial relocation allowance paid to you.

In the event of termination for cause, you will be required to repay the full amount of the relocation assistance.



Where a repayment of the relocation allowance is required, the repayment amount will be deducted from your salary or any other amounts owing to you by Maxxam, if no other repayment arrangements have been mutually agreed upon.

Sincerely,

Sara Leslie  
Sr. Human Resources Manager – Alberta

I, Melanie Wagar, choose Option\_\_\_\_\_ for relocation assistance. I have received and understand the Relocation Policy.

\_\_\_\_\_  
Melanie Wagar

\_\_\_\_\_  
Date

### 1.0 Purpose

Maxxam has adopted this policy to assist employees requiring relocation or transfer. It is our intention to reimburse employees for all reasonable moving expenses incurred, and to assist them in the settlement of their new location. This policy shall apply only to assignments with a duration exceeding 12 months, and which require an employee to relocate to a location exceeding 100km from the employee's current residence.

### 2.0 Scope

All full-time employees of Maxxam who have been pre-approved for, and require a relocation or transfer to a location exceeding 100km from the employee's current residence. Maxxam will reimburse the pre-approved travel expenses incurred for any necessary transfer or relocation with a duration exceeding 12 months

### 3.0 Policy

Prior to incurring any relocation costs, employees must obtain written confirmation from their manager that this policy applies to their relocation.

#### Transportation

- In all cases the most economical method of transportation for employees, their dependants and their belongings shall be used.
- For air or rail travel, the lowest class fares shall be purchased.
- For travel by personal vehicle, the standard company reimbursement rate shall be used for mileage, lodging and per diem meal reimbursements.
- Shipment of belongings may be done by air, rail freight, moving truck, or mail.
- Method of shipment must be selected based on the lowest cost.

#### Moving / Travel Expenses

Maxxam shall provide reimbursement for the reasonable moving and travel expenses incurred by the dependants of the employee.

#### Approved Moving Expenses:

- A per diem of \$50 per day including tip and taxes for any meals required in transit for the employee. The per diem rate for dependants shall be equivalent to one half of the employee's per diem, per dependant.
- Approved travel requirements, e.g. ticket fares, lodging.

- Approved packing and shipment expenses for the personal belongings of the employee and his/her dependants.
- The associated costs of establishing utility connections.
- En route insurance for the replacement value of the personal belongings of the employee and his/her dependants.
- One month of storage, if required.
- Transportation of one personal vehicle.

#### **Non-Approved Moving Expenses:**

Maxxam shall not provide reimbursement for the following expenses:

- Shipping costs associated with any boat, trailer or recreational vehicle(s).
- Shipment of any farm or construction supplies or equipment
- Extra pickup from or delivery to a secondary residence or cottage
- Associated costs of the sale or purchase of real estate
- Costs associated with "house-hunting"
- Costs associated with relocating / boarding household pets
- Immigration and work permit fees
- House cleaning
- Any duties incurred at customs
- Shipment of any hazardous materials (e.g. propane tanks, firearms/ammunition, chemicals, liquor, or perishables)
- Insurance for any objects of special value (e.g. art, jewelry, precious metals, cash or bonds, antiques, legal documents, or any collection of high monetary value)

#### **Repayment Procedure Guidelines**

- Maxxam requires that all approved expenses incurred be documented, and submitted with applicable receipts.
- Maxxam shall audit all incurred expenses for the approval of reimbursement.
- All relocation expenses must be incurred, and reported within three months from the date of relocation. Any expense incurred after that period shall not be eligible for reimbursement.

#### **Employee Expectations**

##### **Employees must:**

- Provide 6-8 week time period to ensure that all arrangements have been properly made.
- Provide an itemized inventory of goods requiring transportation.
- Perform any necessary actions relating to international customs, and work permits.
- Document and retain and submit all receipts for costs incurred.



- Familiarize themselves with any tax considerations pertaining directly to the employee as a result of the relocation / transfer.
- Personally inspect their belongings upon arrival.
- In the event of any damage or loss to personal property as a result of moving, a claim must be filed within 60 days from the delivery date.

### **Acknowledgment and Agreement**

I have read, understood and agree to the terms and conditions of Maxxam's Relocation Policy.

In the event that I should voluntarily terminate my employment with Maxxam within one year of the first day date of relocation, I agree to repay all relocation costs to Maxxam.

I further agree that if I have made no other repayment arrangements, Maxxam may deduct the total cost of relocation costs from my wages via payroll, or from any other amounts due and owing to me by Maxxam.

Employee Name (print): \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_