COUNCIL POLICY C-HR10

Moving Allowance

Prepared By:	Human Resources	Council Approval Date:	April 12, 2016
Effective Date:	April 12, 2016		
References:	N/A	Previous Revision Date:	Sept. 16, 2013 (A-HR10)
			Feb. 25, 2003 (HR010)
		LAS Review Date:	March 31, 2016
Function:	Personnel		

PURPOSE

This policy defines a moving allowance to help new employees offset the costs of relocating to the area.

POLICY STATEMENT

Parkland County recognized that in filling certain positions, it may be necessary to provide a moving allowance to successful candidates who are relocating to the area.

DEFINITIONS

None.

SCOPE

This policy pertains to prospective new employees.

MANAGEMENT RESPONSIBILITIES

The CAO and Human Resources are responsible for overseeing this policy.

Payroll is responsible to process the moving allowance.

STANDARDS

1. County Council may, in its sole discretion, approve moving allowances for the recruitment of the CAO.

2. The CAO may, in their sole discretion, on a case-by-case basis, determine if a moving expense allowance is to be provided to a prospective new employee by considering the following factors, but not limited to:

    a. preferred skill set into a key position;
    b. hiring market conditions;
    c. candidate's current residence is more than 100 kilometers from their place of work at the County.

3. The CAO may, in their sole discretion, approve moving allowances of up to 6% of the incumbents pay to cover the costs associated with moving. A moving allowance in excess of this amount may only be approved by County Council.

4. The amount of a moving allowance shall be included in the employee's employment offer.

5. The intent of this allowance is to help offset the actual reasonable costs of moving a prospective new employee, their family, and household effects to the area.

6. The Moving Allowance Form (see Schedule "A" of this policy) shall be filled out and approved prior to reimbursement of moving expenses. An expense claim, along with original receipts must also be provided.

7. An employee who is terminated for just cause or resigns from employment with the County within twenty-four (24) months from the date of hire will be required to repay the County a portion of the allowance on a pro-rated basis. The County shall be entitled to withhold any amounts owing to the County from the employee's wages, vacation pay, termination or severance pay, or any other amount owed to the employee by the County.

8. Repayment obligations when employment duration not fulfilled is calculated as follows:

$$\frac{\text{\# of months short of fulfilling 24 months}}{\text{24 months}} \times \text{County's Contribution \$} = \text{Repayment amount}$$

Schedule A

MOVING ALLOWANCE FORM

FOR INCIDENTAL RELOCATION/MOVING EXPENSES

The Canada Revenue Agency (CRA) allows employers to reimburse an employee for incidental relocation/moving expenses up to a maximum as a non-accountable allowance. This amount is not considered taxable by the CRA but the employee must certify in writing that they incurred expenses for the amount being claimed.

This form shall be completed and attached to an expense claim, along with original receipts and sent to **PAYROLL** for processing. Please note that:

- reimbursement of any moving expenses in excess of the current non-accountable allowance are considered a taxable benefit by CRA and will be reported as such on your T4;
- expenses reimbursed to you by Parkland County cannot also be claimed as a moving expense when filing your income tax return.

Employee: _____ (please print name)

Approved moving allowance amount (as per employment offer): $_____

LESS non-accountable allowance as outlined by CRA: $(_____)

NET Taxable Benefit Amount: $_____

| For Payroll Use Only: |
| ALLOW-MOVE-NT (non-taxable) |
| ALLOW-MOVE-T (taxable) |

I certify that I have incurred incidental relocation/moving expenses up to the allowance maximum.

_____   _____
                Employee signature   Date

                                                                                                      5560
_____   _____   _____
                Supervisor Signature   Date   GL Code