



# York University Relocation Expenses Procedure

**Description:** Applies to relocation expense reimbursements to eligible employees; has associated [Relocation Expenses Policy](#), [Reimbursement of Expenses Policy](#), and [Reimbursement of Expenses Procedure](#).

**Notes:** Website links updated August/2017

**Approval Authority:** Vice-President Finance and Administration

**Signature:** Gary Brewer

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# Relocation Expenses Procedure

## A. Preamble

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This document outlines the procedure which eligible employees must follow in order to claim relocation expenses and is subject to the specific conditions and exclusions set out in this procedure. Hiring units may use their discretion and allow exceptions.

Associated documents:

- Relocation Expenses Policy,
- Reimbursement of Expenses Policy, and
- Reimbursement of Expenses Procedure.

### A.1 Eligibility

Eligible employees are defined as newly hired full-time faculty members, professional librarians, visiting faculty, Post-Doctoral Fellows and senior managerial staff in the Confidential, Professional, Managerial classification (hereafter referred to as “**staff**”), who as a consequence of their new employment with the University, move their primary place of residence at least 100 kilometres (62 miles) closer to York University. Relocation assistance is for one move only. Secondary moves, or moves to/from locations other than the primary residence, will not be covered.

Faculty and staff **members’** dependants are also covered under this procedure. An eligible dependant is defined as a spouse, common-law partner or dependant child (up to 18 years of age or up to 25 years of age if a full-time\* student who is a permanent member of the family).

\*60% or more course load.

### A.2 Reporting

The University will comply with all applicable federal and provincial income tax reporting requirements for the reimbursement of moving expenses. All expense claims are subject to audit by the University and/or the Canada Revenue Agency (CRA).

## B. Relocation Expenses Eligibility and Levels of Assistance

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### B.1 Categories of Employees

Eligibility for relocation assistance and the level of financial assistance provided is dependent on the category of employment newly hired faculty members and staff fall under:

#### Category I

Eligible Category I faculty members and staff are defined as:

- i. New full-time faculty members and staff receiving an offer of permanent employment; or
- ii. New full-time faculty members and staff receiving an offer of employment for a term of three years or more.

#### Category II

Eligible contract faculty members are defined as:

- i. New Post-Doctoral Fellows; or

- ii. New full-time faculty members receiving an offer of employment for a term of one year or more but less than three years; or
- iii. Visiting faculty invited to York for a term of one year or more.

## B.2 Quotes and Estimates

New faculty members and staff may be required under the procedures of their Faculty/department, to provide an estimate of their anticipated relocation costs by using the Estimate of Relocation Expenses Form (see Appendix B). The **Dean's Office** or hiring manager will assist with the completion of this form. The Estimate of Relocation Expenses Form must be approved by the **Dean's Office/hiring manager**, and where applicable, also be approved by the appropriate Vice-President.

**Note:** Please refer to the **Dean's Office/hiring** department for guidance (contact information is provided in your appointment letter).

## C. Eligible Relocation Expenses

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### C.1 Moving Expenses

#### C.1.1 Moving Cost Maximum Reimbursement

For **Category I** faculty and staff members:

- i. Up to \$5,000 will be covered for moves from locations within 1,000 kilometres of **York's Keele campus**.
- ii. Up to \$7,000 will be covered for the remainder of continental Canada.
- iii. Up to \$10,000 will be covered for moves from off-shore Canada and from the USA where the distance is greater than 1,000 kilometres.
- iv. Up to \$12,500 for moves from outside Canada and the USA

For **Category II** faculty members and post-doctoral fellows:

- i. 50% of the applicable amounts in points i, ii, iii or iv above will be covered.

**Please note:** After completion of the initial appointment period, should a Category II faculty member accept a Category I position, s/he will be eligible for reimbursement of the remaining 50% of the initial moving expenses.

Any balance in excess of the amount covered by York University as stated above, shall be payable by the employee.

#### C.1.2 Moving Company Selection

As a member of the Canadian Association of University Business Officers ([CAUBO](http://www.caubo.ca)), York University has contractual agreements with two preferred corporate international moving companies that offer substantial discounts and guaranteed services. Please visit [www.caubo.ca/supplier\\_contracts/moving](http://www.caubo.ca/supplier_contracts/moving) for more information about the University's preferred movers.

The moving company selection process varies between Faculties/departments, so please refer to the **Dean's Office/hiring** department for specific instructions. Generally, upon acceptance of the offer of employment and unless otherwise agreed to by the **Dean's Office/hiring** department, the **Dean's Office/hiring** department will suggest or use one of

the two CAUBO preferred corporate movers to conduct the movement of household goods. The use of any other Canadian-based international moving company will require a minimum of three (3) quotes, one of which must be one of the CAUBO preferred **corporate movers**. **Quotes will be approved by the Dean's Office/hiring manager who will** arrange for the issuance of a Purchase Order to the maximum allowed under 1. above.

### C.1.3 Self-Move

**With the approval of the Dean's Office** or hiring manager, faculty/staff members may choose to move their own possessions rather than use a corporate moving company. The faculty/staff member must obtain three quotes, at least one of which must be from a CAUBO moving company, in order to demonstrate that the selected moving company has charged a competitive rate. The University will reimburse the faculty/staff member for the lowest quote.

Upon commencing employment at the University, the faculty/staff member shall submit their claim form, quotes and receipts for the cost of their move. Reimbursement maximums will be dependent upon the category of employment, as outlined in section C.1.

When a faculty/staff member conducts a self-move, the following apply:

- a) Reimbursement is limited to actual or reasonable costs for the move or hired labour. This includes drivers, labour costs for loading or unloading of goods, rental of trucks, trailers, moving equipment, containers, wrapping/protective material, or other legitimate expenses incidental to the move.
- b) Reimbursement for the faculty/staff member's dependants or relative's labour or time is not permitted. Services must be arms length, and any conflict of interest declared.
- c) Itemized, **original** receipts are required with the claim for reimbursement. Reimbursement will not be possible without them. Please refer to [the University's Reimbursement of Expenses Procedure](#) for more information.

**Please note:** If you elect to self-move, be advised that there can be complex customs and duty requirements. Please visit, [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca).

### C.1.4 Moving Laboratory Equipment or other Academic Resource Material

#### C.1.4(a) Tools of the Trade

Under certain circumstances, a Dean may approve special arrangements for moving scientific equipment, pianos, and other work-specific equipment or **'tools of the trade'** necessary for the academic program.

#### C.1.4(b) Tools of the Trade Documentation

In order to bring equipment into Canada, or move it within Canada, for use at York University, the faculty member must provide the following documentation to the moving company:

- a) Certification that the equipment is free of all detectable chemical, radioactive and/or bio-hazardous contamination.
- b) Written authorization from both the Dean and/or Department Head from: (i) the faculty member's **former institution, that the equipment may be removed; and**, (ii) York University, that the equipment will be received by the University.

- c) A detailed listing of the equipment, identifying each item with a complete description, fair market value (in the currency of the country from which it is being imported) and the country of manufacture for each piece of equipment must be provided.

### C.1.5 Moving Company Billing and Payment

**C.1.5(a)** The practice for billing and payment is pursuant to York University's Reimbursement of Expenses policy and procedure, except as noted in C.1.5(b) below. The moving company will bill the University directly for the cost of the actual move, or maximum provided based on the distance of the move per the categories in C.1.1 above, whichever is the lesser. All remaining amounts will be directly billed to the faculty/staff member.

**C.1.5(b)** In all instances, if a faculty/staff members chooses to conduct a self-move, then the faculty/staff member is responsible for paying all expenses directly. Upon commencing their position at York, the University will reimburse the faculty/staff member once the appropriate expenses and quotes are submitted. Reimbursement will be at the rate for the lowest quoted cost, as per section C.1.3.

## C. 2 Travel Expenses

Faculty/staff members will be reimbursed for the most direct and economical mode of transportation, considering all of the circumstances.

### C.2.1 Air, Rail or Bus

York University will reimburse the **actual** transportation costs of an eligible new faculty/staff member and their dependants, for the lowest available fare by air, rail or bus, plus ground transportation to and from the terminal at each end of the route, at the stated [vehicle allowance rate](#) or taxi fee charged.

Please refer to the Documentation Standards set out in the [Reimbursement of Expenses Procedure](#) for guidance on submitting evidence of travel in order to receive reimbursement.

### C.2.2 Private Vehicle

If a private vehicle is used, the University will pay for mileage at its established vehicle allowance rate. Reimbursement will be for the most direct route by road. The mileage reimbursement cannot exceed the lowest available airfare alternative.

## C.3 Meals and Travel

The University will pay for meals up to a maximum of three days up to the maximum per **person per day**, as per the University's Reimbursement of Expenses Procedure.

## C.4 Temporary Accommodation

The University will reimburse for reasonable temporary accommodation expenses incurred as a result of vacating the former residence, while in transit, and/or while seeking new accommodation on arrival, to a maximum of \$175 per family per night, including meals, for up to three nights.

Miscellaneous costs that may be included in the hotel invoice, such as telephone calls, movie rentals, toiletries, tips, etc., will not be reimbursed by the University.

## C.5 Travel To View Housing

New employees may be reimbursed for actual travel and temporary accommodation expenses in an amount up to \$2,000 for travel to the Toronto area to view housing. The allowable expense limits and restrictions as stated in C.2 through C.4 above apply.

## C.6 Work Permit Application Fees (Not applicable to Contractually Limited Appointments)

The **Dean's Office**/hiring department may reimburse faculty/staff members and their dependants for work permit application fees, as levied by Citizenship and Immigration Canada, based on the fee list posted at [www.cic.gc.ca/fees.asp](http://www.cic.gc.ca/fees.asp). No other fees (e.g. fees due to renewal or extension of work permits or for permanent resident applications) are covered.

This assistance is only available if agreed to at the time of appointment, and may not be applied retroactively if the immigration application occurred before acceptance of the offer of employment from York University.

Fees are reimbursed at a rate of:

Faculty/staff member	100%
Dependants	50%

York University's Affirmative Action, [Affirmative Action, Immigration & Relocation Officer](#) is available to guide and assist faculty/staff members with their immigration applications, such as work permit applications, work permit renewals and applications for permanent residency.

## D. Ineligible Expenses

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York University will not reimburse new faculty/staff members for the costs of the following:

1. Moving an additional, unaccompanied automobile; aircraft, boat, trailer, mobile home, snowmobile, ATV, **piano (unless a 'tool of the trade')**, heavy shop equipment, recreational equipment in excess of 45 kg (200 pounds), home-based business furniture/equipment, artwork and rare valuables/collectibles, and plants or perishable foods.
2. Furniture storage above that included in **the moving company's standard service** (typically 1 month included), or any expenses associated with moving to and from storage, unless otherwise agreed in advance in writing.
3. Disconnection or connection of any utilities, services, equipment fixtures or appliances other than a stove, washing machine or dryer.
4. Cleaning services at the former or new residence.
5. The replacement of fitted carpets or draperies.
6. A travel or moving expense if, as a result of the move, the distance to the University from the **faculty/staff member's new home** is now greater than it was from the previous home.
7. Losses incurred by the sale or purchase of the faculty/staff member's home or other assets.
8. Legal fees, immigration consultancy fees, and real estate fees/commissions.
9. The maintenance of two or more homes, such as bridge financing, insurance, and property maintenance.
10. Excess baggage charges.

11. Expenses of servants, nannies, nurses or non-dependant family members.
12. Customs/import duties.
13. Passports or visas.
14. Vaccinations, medical/language tests, document translations, notarizations, criminal record checks, fingerprinting fees or other such costs associated with immigration.
15. Gratuities, parking or traffic fines.
16. Expenses that are being claimed by a faculty/staff member as a tax deduction.
17. Secondary moves, or moves to/from locations other than the primary residence.
18. **Any other expenses not permitted under the University's [Reimbursement of Expenses Procedure](#).**

## E. Reimbursement Claims

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Expenses are reimbursed after they have been incurred. In order to be reimbursed for any eligible out-of-pocket relocation expenses, faculty/staff members will prepare and submit all required documentation as referenced in the Reimbursement of Expenses Procedure to their Dean's Office/hiring manager, along with original receipts, and [Claim for Reimbursement of Expenses Form](#). Receipts must be itemized and include details of the items shipped.

### E.1 Responsibility of Claimant

The claimant is responsible for following the reimbursement instructions and guidelines set forth in the [Reimbursement of Expenses Policy](#) and Reimbursement of Expenses Procedure.

### E.2 Income Tax Deductions

If new faculty/staff members incur expenses that are not covered under the University's Relocation Expenses Reimbursement policy, they are permitted to claim the excess as a deduction from income tax, subject to CRA regulations.

New faculty/staff members are encouraged to obtain information about the income tax considerations relating to moving expenses, tax treaties with other countries and other such matters from the [Canada Revenue Agency](#) (CRA) or from a tax consultant. To obtain the mailing address and office hours for the nearest tax office, please visit [www.canada.ca/en/revenue-agency/contact-information.html](http://www.canada.ca/en/revenue-agency/contact-information.html).

### E.3 Advance of Funds

The University will not advance funds for the purpose of relocation.

### E.4 Overpayment and Ineligible Expenses

Faculty/staff members are required to reimburse the Dean's Office/hiring department for any ineligible expenses paid by the University on the faculty/staff member's behalf as may be identified from a subsequent audit.

### E.5 Move and Relocation Claim Period

**E.3.1** Normally, the actual move should occur within three months of the faculty/staff member's employment start date, and not later than six months after the start date.

**E.3.2** Unless otherwise approved, faculty/staff members must submit their claims for reimbursement within three months of their employment start date at York. Please note, expenses older than six months cannot be claimed for reimbursement.

**E.3.3** Original receipts are to be forwarded to the **Dean's Office**/hiring department.

## **E.6 Duplicate Relocation Expenses**

Faculty/staff members will not be eligible for relocation assistance if another member of their household is claiming relocation expenses from York University, or has done so previously. Assistance may be apportioned if another member of the household is claiming relocation expenses from another University or employer.

## **E.7 Leaving the University**

### **E.7.1 Repayment Agreement**

In order to be eligible for relocation assistance, an agreement to repay relocation expenses must be signed by the faculty/staff member prior to, or immediately upon, hiring (see Appendix A, Relocation Expenses Payback Agreement).

### **E.5.2 Responsibility for Recovery of Relocation Expenses**

The hiring Faculty or department is responsible for arranging the recovery of any refund owing to the University.

## **E.8 University Liability**

The University does not assume liability, nor will it be held responsible for, any loss, damage, injury or inconvenience to the faculty/staff member, their family, or personal effects, resulting from their relocation to take up employment with York University.

## **E.9 Hiring Faculty/Hiring Manager Responsibility**

The **Dean's Office**/hiring manager is responsible for administering all relocation costs, and for reviewing the bill of lading provided by professional moving companies. For any enquiries regarding relocation expenses, please contact the **Dean's Office** or hiring manager.





### Relocation Expenses Repayment Agreement

In consideration of my accepting employment with York University, the University has agreed to assist me with my relocation expenses in part or in whole.

As a condition of receiving relocation funding from York University, I acknowledge the University Relocation Expense Procedure requires that if I cease to be employed by the University within three years of my relocation date, or prior to the end of my contract, I will be required to immediately repay any relocation funds paid on my behalf or reimbursed to me according to this Relocation Expenses Repayment Agreement, calculated as follows:

- (a) If I leave the employ of the University up to and including the end of the first year of employment (exclusive of unpaid leave periods), I will reimburse the University for **100%** of the total relocation funding provided;
- (b) If I leave the employ of the University after the end of the first year and up to and including the end of the second year of employment (exclusive of unpaid leave periods), I will reimburse the University for **75%** of the total relocation funding provided;
- (c) If I leave the employ of the University after the end of the second year and up to and including the end of the third year of employment (exclusive of unpaid leave periods), I will reimburse the University for **50%** of the total relocation funding provided.

By signing below, I agree that I have read and understood the Relocation Expenses Policy and Procedure.

In addition to the above, I also agree, prior to my last day of employment, to arrange a repayment schedule acceptable to the **Dean's** Office or hiring department; or to repay the University in full. Upon failing to do so, I agree and irrevocably authorize York University, at its discretion, to deduct any such reimbursement that may be required from my payroll or from any other funds that may be owing to me from the University, until such monies have been repaid in full to York University.

In the event that I refuse or fail to repay the amount owed for relocation expenses paid to/for me by York University, the University will be entitled to recover from me: relocation expenses (per above calculations); its legal fees; and costs associated with the collection of said expenses.

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Printed Name of Appointee

Printed Name of (Dean/Manager or designate)

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Signature of Appointee

Signature of (Dean/Manager or designate)

Dated this \_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_  
In the city of Toronto, in the province of Ontario.

Dated this \_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_  
In the city of Toronto, in the province of Ontario.

Estimate of Relocation Expenses	
BEFORE COMPLETING THIS ESTIMATE, PLEASE REFER TO THE CURRENT <a href="#">RELOCATION EXPENSES POLICY</a> AND <a href="#">RELOCATION EXPENSES PROCEDURE</a>	
FACULTY:	DEPARTMENT:
NAME:	
PRESENT ADDRESS:	NUMBER OF DEPENDANTS:
<b>TYPE OF APPOINTMENT:</b> (As defined in B.1 of the Relocation Expenses Procedure) <input type="checkbox"/> <u>Category I</u> New faculty/staff member with a permanent or contractually limited appointment of three years or more, or visiting faculty for one year or more.	
<input type="checkbox"/> <u>Category II</u> New Postdoctoral, or new contractually limited faculty appointment of one year or more but less than 3 years.	
<b>NOTE:</b> To assist in the calculation of relocation expenses, please complete the Worksheet on page 2 <u>first</u> , then transfer your figures to the boxes below.	
<b>ELIGIBLE MOVING EXPENSES</b> (Refer to Section C.1 of the Procedure): Attach moving company estimate(s) if applicable.	\$
<b>TRAVEL EXPENSES</b> (Section C.2 of the Procedure):	\$
<b>MEALS AND TRAVEL</b> (Section C.3 of the Procedure):	\$
<b>TEMPORARY ACCOMMODATION</b> (Section C.4 of the Procedure):	\$
<b>WORK PERMIT APPLICATION FEES</b> (Section C.6 of the Procedure):	\$
<b>TOTAL ESTIMATED EXPENSES</b>	\$
<b>OTHER:</b> Please specify	\$
<b>GRAND TOTAL</b>	\$
SUBMITTED BY: _____ <small>(Print Name)</small> SIGNATURE: _____ DATE: _____	FACULTY/DEPT. APPROVAL BY: _____ <small>(Print Name)</small> SIGNATURE: _____ DATE: _____
<b>VICE-PRESIDENT APPROVAL:</b> _____ <small>(If applicable) (Print Name)</small> SIGNATURE: _____ DATE: _____	

**TO BE SUBMITTED TO THE DEAN'S OFFICE OR HIRING MANAGER FOR APPROVAL**

## WORKSHEET

### ELIGIBLE MOVING EXPENSES (Section C.1) If applicable:

Method of Moving (please check one):

- Moving Company                      Estimated Moving Expenses  
 Self    (From moving company's quote)  
 Other

\$ \_\_\_\_\_ (A)

### Category I Maximum Eligible Assistance for (A) is:

- For moves within 1,000km, enter amount (A) or \$5,000, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)
- For the remainder of continental Canada, enter amount (A) or \$7,000, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)
- For moves from offshore-of Canada and from the USA, > 1,000km, enter amount (A) or \$10,000, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)
- For outside of Canada and the USA, enter amount (A) or \$12,500, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)

### Category II Maximum Eligible Assistance for (A) is 50 % of Cat. I amounts:

- For moves within 1,000km, enter amount (A) or \$2,500, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)
  - For the remainder of continental Canada, enter amount (A) or \$3,500, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)
  - For moves from offshore-of Canada and from the USA, > 1,000km, enter amount (A) or \$5,000, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)
  - For outside of Canada and the USA, enter amount (A) or \$6,250, whichever is less: \$ \_\_\_\_\_ (Transfer amt to pg. 1)
- Any balance not covered by York University is to be paid by the employee.

### TRAVEL EXPENSES (Section C.2) If applicable:

For travel by public transportation (air, rail, bus) enter the fare(s) on page 1. For travel by private vehicle, use the following calculation:

\_\_\_\_\_ km x \$ \_\_\_\_\_ = Total \$ \_\_\_\_\_ (USD/CAD)  
 (Distance by Auto)                      (Vehicle Allowance)                      (Transfer amount to page 1)

### MEALS, TRAVEL AND INCIDENTALS (Section C.3) If applicable:

For meals not included in the fare or when travelling by private vehicle. Maximum driving days based on 640 km per day. (Based on the eligible meal allowance and for three days maximum).

\_\_\_\_\_ x \_\_\_\_\_ x \$ \_\_\_\_\_ = Total \$ \_\_\_\_\_ (USD/CAD)  
 (No. Persons)                      (No. of Driving Days)                      (Eligible Meal Allowance)                      (Transfer amount to page 1)

### TEMPORARY ACCOMMODATION (Section C.4) If applicable:

Up to \$175.00 per family, per night, to vacate prior residence/seek new accommodation on arrival.

\_\_\_\_\_ + \_\_\_\_\_ + \_\_\_\_\_ = Total \$ \_\_\_\_\_ (USD/CAD)  
 (Cost for first night, up to \$175 max.)                      (Cost for second night, up to \$175 max.)                      (Cost for third night, up to \$175 max.)                      (Transfer amount to page 1)

### WORK PERMIT APPLICATION FEES (Section C.6) if applicable:

Employee: \$ \_\_\_\_\_ = \$ \_\_\_\_\_ (B)  
 (Work Permit Fee)

Dependant(s): \_\_\_\_\_ x 0.5 x \$ \_\_\_\_\_ = \$ \_\_\_\_\_ (C)  
 (No. persons)                      (Work Permit Fee)

Total \$ \_\_\_\_\_ (B+C)  
 (Transfer amount to page 1)

**TO BE SUBMITTED TO THE DEAN'S OFFICE OR HIRING MANAGER FOR APPROVAL**