



COUNCIL POLICY C-HR10

Moving Allowance

Prepared By: Human Resources

Council Approval Date:

Effective Date:

References: N/A

Previous Revision Date: Sept. 16, 2013 (A-HR10)

Feb. 25, 2003 (HR010)

LAS Review Date:

March 2, 2016

Function: Personnel

PURPOSE

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

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 County.

SCOPE

This policy pertains to the Chief Administrative Officer (CAO), General Manager/Chief Financial Officer (CFO), Manager and other positions of Parkland County if circumstances warrant.

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, approve moving allowances for General Managers/CFO, Managers and other positions of Parkland County if circumstances warrant.
3. The amount of a moving allowance shall be determined on an individual basis, and shall be included in the employee's employment offer.
4. The intent of this allowance is to help offset the actual costs of moving personal belongings, and does not apply to any other relocation costs.
5. The Moving Allowance Form (see Schedule "A" of this policy) shall be filled out and approved prior to reimbursement of moving expenses.

Schedule A

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 should 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

Supervisor Signature

Date

GL Code

5560