



## Policy on Relocation of Full-Time Elected Officers (FTEOs)

Effective date: January 1, 2025

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### 1. Purpose and Scope

The purpose of this policy is to provide eligible FTEOs the relocation support that will allow them to relocate in the most efficient fashion, that is, at the most reasonable cost yet having a minimal detrimental effect on the transferred employee, family and on Institute business operations.

This Policy will be reviewed by the Executive Compensation Committee as part of the Triennial Review Process and any recommendations will be forwarded to the Board of Directors for approval.

This policy shall apply to any full time elected officer (FTEO) who, by virtue of their election, have the option to reside in the National Capital Region (NCR). FTEO includes an FTEO-elect as well as an out-going FTEO.

(BoD – 01Jan2025)

Relocation of an FTEO-elect shall be to the NCR. Relocation of an outgoing FTEO shall ordinarily be to their previous place of residence. The limits referred to in this policy apply to the relocations to and from the NCR separately.

This policy will not apply to an FTEO re-elected to a consecutive term unless, in the opinion of the Relocation Committee, unusual circumstances may warrant its application in full or in part. Examples of unusual circumstances that may warrant application of this policy would include:

1. An FTEO, elected by interim election to fill a short term, might serve by commuting and relocate only when re-elected to a full term;
2. An FTEO might rent out their former residence for one term, with the Institute incurring only minor expenses. On re-election to a second term, the FTEO may then wish to dispose of the residence.

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### 2. Definitions

**Dependent** means any person who lives with the FTEO and is either the FTEO's spouse, a dependant of the FTEO as defined under the provisions of the Income Tax Act, or the FTEO's (or a spouse's) unmarried child, step- child, adopted child or legal ward who is in full-time attendance at school. For the purposes of this definition, a common-law spousal relationship exists when, for a continuous period of at least one year, the FTEO has lived with a person as if that person were his or her spouse. A family member who is permanently residing with the FTEO, but who is precluded from qualifying as a dependent under the Income Tax Act because the family member receives a pension, shall also be considered as a dependent under this policy.

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**Family car**, 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 FTEO's name or in the name of the spouse, 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.

**Household effects** means the furniture, household equipment and personal effects of the FTEO and dependents, but does not include automobiles, livestock and pets.

**Interim accommodation** refers to days for which living expenses are paid at the new location when the FTEO is unable to move into the new residence.

**Living expenses** means 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 policy.

**New principal residence** means a single-family dwelling purchased or rented at the new location which will become the FTEO's principal residence following the relocation.

**Principal residence** means a single-family dwelling owned or rented by the FTEO or dependent residing with the FTEO, which was occupied continuously at the time the relocation at Institute expense was authorized and which is recorded as the FTEO's permanent address on the Institute's personnel file. Temporary or seasonal accommodation is excluded by this definition.

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

**Temporary accommodation** refers to days for which living expenses are paid (in accordance with the travel policy) at the start or end of the voyage to the new location or both.

**Travel expenses** means the transportation and living expenses incurred en route to the new location.

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### 3. Eligibility

There is no minimum distance qualification which governs the eligibility of the FTEO to be authorized to relocate under the terms of this policy. However, the general rule is that a relocation should not be considered unless the new

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principal residence is a minimum of 40 kilometers closer to the new workplace. Should the relocation not meet the 40 km rule, relocation benefits may be taxable.

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#### 4. Interpretation

A Committee of the Board, consisting of the Chair of the Executive Compensation Committee, the Chair of the Finance Committee and the Chair of the By-Laws and Policies Committee ("Relocation Committee"), shall be charged with the responsibility for interpreting this policy, and for exercising such discretionary authority as is described within the policy. Decisions of the Relocation Committee may be appealed to the Board of Directors.

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#### 5. General Limitations

Upon completion of the term or consecutive terms of office, the application of this policy to an outgoing FTEO shall be limited to a period of one (1) year following departure from office.

Expenses incurred because of misinterpretation or mistakes shall not be reimbursed.

The rates of reimbursement for meals, accommodation and incidental expenses are those applicable to Directors traveling on Institute business, except where specified otherwise.

All expenses claimed must be reasonable in the circumstances, and supported by appropriate receipts or other documentation (except to the extent that such expenses would be accepted if they were claimed, without vouchers, by a Director traveling on Institute business); and

Expense claims must be submitted in a timely fashion and shall be subject to the same time restrictions as apply to a Director incurring expenses on Institute business. The claim must conform to the Institute's requirements in form and content, and include a statement signed by the FTEO, certifying that all the amounts claimed are allowable expenses.

An FTEO who foregoes any entitlement will not receive value for this (that) action.

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#### 6. Relocation Entitlements

FTEOs may be eligible to the following under this policy:

- House-hunting trip (Appendix A)
  - Temporary Dual Residence Assistance (TDRA) (Appendix B)
  - Residential Accommodation (Appendix C)
  - Shipment of Effects (Appendix D)
  - Incidental Relocation Expenses (Appendix E)
  - Travel to the New Location (Appendix F)
  - Special Cases (Appendix G)
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**7. Authorization –  
General Comments**

For any relocation, the terms and conditions of reimbursement shall be discussed with the FTEO at the time of the authorization to relocate.

Once a relocation has been authorized:

- the Institute shall immediately provide the FTEO with a copy of this policy and the name and telephone number of the staff member who will assist the FTEO in interpreting this directive; and
- every attempt will be made to ensure that the timing of the relocation, and the travel associated with it, is convenient to both the Institute and the FTEO. The relocation should be planned to minimize disruptions to family life.

The approval of the Board of Directors is required for payment of relocation expenses not covered by this policy.

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**8. Advances**

When required, the FTEO shall be advanced funds to assist in meeting personal expenses involved in a relocation [e.g., house hunting trip (HHT), travel and interim accommodation].

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**9. References**

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## Appendix A to the Policy on Relocation of FTEOs House-Hunting Trip

1. The FTEO or spouse, or both, shall be authorized to make a house-hunting trip (HHT) to search for accommodation at the new location, subject to the following conditions:
  - 1.1. Total travel time shall not exceed two days, except when distances or connections, or both, are such that the total return journey by the most prudent use of commercial transportation cannot be accomplished in that period; in such cases sufficient additional travel time shall be authorized.
  - 1.2. The duration shall not exceed a maximum of seven consecutive days (up to eight nights).
  - 1.3. More than one trip may be authorized by the Relocation Committee; however, costs shall not exceed the costs and time taken for one normal HHT, i.e. for the FTEO or spouse, or both (seven days at the new location plus the travel time required), had only one return trip been made.
2. When the old and the new location are in close proximity, the FTEO may make more than one trip for house-hunting. For example, the FTEO moving from Cornwall to the NCR (approximately 100 km) may drive up every day; however, costs shall not exceed the costs and time taken for one normal HHT. The transportation costs incurred in multiple trips are thus offset by the fact that the FTEO is not paying for accommodation, breakfast or dinner.
3. In unusual circumstances, the Institute may approve a second HHT outside the limitations imposed above. The same provisions will apply as for the first HHT.

Examples of such situations are:

  - when the seller backs out of the agreement;
  - when the lawyer determines there is no clear title; or
  - when the FTEO and spouse are required to return to the headquarters area because of personal illness or accident or in the event of emergency situations at home (e.g. illness) when in the opinion of the Institute or the attending physician, they should return home.
4. Reimbursement of allowable HHT expenses for childcare, transportation, accommodation, meals and incidental expenses during an HHT shall be paid as if the FTEO or spouse, or both, were in travel status on Institute business.
5. Local transportation assistance is provided for seven days, by reimbursing:
  - the cost of a rented compact car;
  - the kilometric (mileage) rate for use of a private car, or



- public transportation costs not to exceed the cost of car rental.
6. Private vehicle travel shall not normally be authorized when the travel distance exceeds 500 kilometers by road, unless it can be shown that travel by private vehicle is less costly than commercial transportation or car rental. Parking, ferry and toll charges shall also be reimbursed, as appropriate. When transportation is by private car or rental car, other transportation expenses shall not be reimbursed.
  7. An FTEO who elects to bring the children on a house-hunting trip may be reimbursed a portion of commercial transportation costs up to the amount that would otherwise be allowable as child care expenses.



## **Appendix B to the Policy on Relocation of FTEOs Temporary Dual Residence Assistance (TDRA)**

### **1. Intent**

Financial assistance is intended to offset the cost of maintaining the second residence, this would apply while:

- 1.1. The former residence is occupied by a spouse or dependents who will relocate later.
- 1.2. The former residence is being sold or rented.
- 1.3. One or more dependents precede the FTEO to the new location, or market conditions require the purchase of a new residence prior to the relocation date.
- 1.4. This provision does not apply while the FTEO is in travel status, in accordance with other provisions of this policy.

### **2. Limitations**

- 2.1. The total expenses allowed for TDRA shall not exceed \$20,000. BOD - June 2004
- 2.2. The FTEO remains responsible for one set of household expenses.
- 2.3. TDRA will not be payable when the FTEO delays the closing date of a home being either bought or sold for reasons that are not related to existing local market conditions, i.e., for personal financial gain, convenience or choice of housing (e.g., new construction).

### **3. Assistance Provided**

The assistance will be the actual costs incurred for reasonable accommodation at the new location. This assistance does not extend to the costs of meals or other personal living expenses, but may include the rental of furniture for the temporary residence.

### **4. Commuting Assistance**

When the old and new places of duty are within commuting distance, the Relocation Committee may approve the payment of commuting assistance between the residence at the old location and the new workplace. This assistance shall be paid under the same limitations as for TDRA and shall be considered as forming part of the TDRA, even though only one residence is maintained.

### **5. Travel To Former Location While On TDRA**



- 5.1. While on temporary dual residence assistance, the FTEO shall be allowed transportation expenses, including ground transportation, for one return trip to the former location, for every three weeks on TDRA. Air transportation shall be at excursion economy class, or comparable rates.
- 5.2. Additional travel to the former location may be authorized as appropriate to deal with emergencies.
- 5.3. For clarity, the travel referred to in this Part shall not be included in the general limitation imposed above in Appendix B, Paragraph 2.



## **Appendix C to the Policy on Relocation of FTEOs Residential Accommodation**

### **1. Intent**

It is the intention of the Institute to enhance the FTEO's mobility by assisting in the disposal of the principal residence, whether rented or owned, at the old location and the acquisition of a residence at the new location, as quickly as possible. In addition, should the FTEO wish to retain ownership of the former residence, this part includes provisions to assist in the rental of the property.

### **2. Limitations**

- 2.1. The aggregate of all expenses allowed under this part shall be limited to \$35,000.
- 2.2. Expenses related to disposal of the former residence at the old location and acquisition of accommodation at the new location must be incurred prior to or within a two-year period from the date the FTEO or dependents, or both, departed from the former residence at the old location. This limitation may be waived with the approval of the Relocation Committee, provided that it is based on the demonstrated inability of the FTEO to sell the former home at the old location because of reasons outside the FTEO's control.
- 2.3. Expenses related to the acquisition of accommodation must relate to a legal commitment to purchase a residence made prior to or within two years from the date the FTEO or dependents, or both, departed from the former residence at the old location, and the residence purchased is to be occupied and owned by the FTEO or by a dependent residing with the FTEO.

### **3. Disposal of Rental Accommodation**

When the FTEO's principal residence is rented and, under the terms of a lease or other formal agreement, compensation to the landlord is required in order to terminate the lease, the amount paid shall be reimbursed on presentation of the terms of the lease agreement and evidence of payment made. When payment of more than three months' rent is necessary to terminate the lease, the FTEO is required to obtain approval before making any payment; this will enable the Institute to assess the FTEO's obligation and the possibility of a less costly arrangement.



#### 4. **Acquisition of Rental Accommodation**

- 4.1. When the FTEO engages the services of a rental agency to assist in finding rental accommodation, the fee charged by the agency may be reimbursed.
- 4.2. Legal fees incurred in approving the form and legality of a lease shall be reimbursed.
- 4.3. When the FTEO finds rental accommodation at the new location but, in order to hold it, is required to pay rent before reporting for duty, the FTEO may be reimbursed up to two months' rent provided that the Institute is satisfied the arrangement was reasonable and justifiable under the circumstances.

#### 5. **Sale of Home - Conditions of Assistance**

When an FTEO sells the principal residence at the old location, reimbursement shall be authorized for a number of the costs related to the sale of the home, provided that:

- 5.1. At the time of notification of relocation, the principal residence was occupied by the FTEO.
- 5.2. The principal residence was on a lot of a size appropriate to its location.
- 5.3. The principal residence was listed with a licensed real estate broker on or before the day the FTEO or dependents departed from the old location. (The listing must be continuous until the residence is sold except for brief interruptions, such as a change of broker).
- 5.4. There was an Agreement of Purchase and Sale which became a binding agreement within two years from the date the FTEO or dependents, or both, departed from the old location.
- 5.5. If additional land or acreage is sold as a parcel with a principal residence, the FTEO shall be reimbursed only for that portion of the costs which would result from the sale of the residence together with a lot (maximum one acre, unless otherwise specified by zoning law) on which the residence is situated.



- 5.6. If the FTEO 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.
- 5.7. If the FTEO owns an income-producing property (such as a small store or confectionery) which is also the FTEO's residence, and sells the property on relocation, reimbursement shall be only for that portion of the costs that the principal residence bears to the total.
- 5.8. When the property is co-owned by a person or persons who are not the FTEO's spouse or dependents, only that portion of the expenses which are directly proportional to the FTEO's portion of the property shall be reimbursed.

## 6. **Reimbursable Expenses on the Sale of a Residence**

The FTEO, meeting the conditions outlined above, shall be reimbursed:

- 6.1. The fee charged by a real estate broker, including multiple listing services (MLS) within the scale normally charged in the area (up to a maximum of 6%). Premiums paid to real estate agents shall not be reimbursed.
- 6.2. Legal or notarial expenses necessarily incurred in the sale to provide clear marketable title to the property, up to the tariff set by provincial bar associations.
- 6.3. Legal fees incurred to dispose of first mortgages related to the employee's principal residence, when these are necessary to provide clear title to the property. (If there are no costs associated with the termination of a first mortgage, legal fees may be paid for the termination of a second mortgage under the same conditions).
- 6.4. First mortgage repayment penalty, not exceeding six months' mortgage interest, exclusive of the mortgage interest repayment charge as described under Paragraph 7 (Mortgage Interest Repayment Charge).
- 6.5. The fees charged by a professional appraiser for one appraisal of the residence at the former location.



- 6.6. GST levied on the payment of real estate and legal fees; and
- 6.7. The fees (up to a maximum of \$300) charged by a qualified structural inspector for one structural inspection prior to the purchase of a previously owned dwelling or a new dwelling that is not covered under warranty at the time of possession.
- 6.8. Should the FTEO decide to sell the principal residence privately, thereby incurring expenses for an appraisal, for advertising in local newspapers and for the purchase or production of for-sale signs, the cost shall be reimbursed, in lieu of and not exceeding local real estate multiple listing service (MLS) charges.

## 7. **Mortgage Interest Repayment Charge**

When the FTEO's first mortgage is at a higher interest rate than current rates, the lender may levy a special charge to cover the loss of the interest. This is known as a "mortgage interest repayment charge". It is not reimbursable, as it represents money which would have been payable by the FTEO whether or not the mortgage was terminated early. The only hardship represented by this demand is that the payment must be made in one lump sum, instead of gradually over the period of the mortgage.

## 8. **Rental of Former Residence**

An FTEO, being relocated to the NCR, who wishes to retain ownership of the former residence, and is willing to minimize costs by offering the residence for rent, shall be allowed an amount equal to the net rental loss. (The net rental loss shall be calculated at least annually in a fashion allowable for Income Tax purposes, but without any claim for capital cost allowance or losses on capital dispositions.)

## 9. **Purchase of Home - Reimbursable Expenses**

The following expenses shall be reimbursed:

- 9.1. Legal and notarial expenses necessarily incurred in the purchase to obtain clear marketable title to the property, up to the tariff set by provincial bar associations.



- 9.2. Other expenses of a legal nature, when they are necessary to provide clear title to the property, e.g. a sheriff's fee, a transfer of deed, the cost of a survey if required to confirm the description of the property to be purchased, provincial and municipal taxes levied on the transfer of property.
- 9.3. Expenses incurred to acquire a first mortgage related to the employee's principal residence, when these are necessary to provide clear title to the property. (If there are no costs associated with the first mortgage, costs related to a second mortgage may be reimbursed).
- 9.4. The interest for the bridging loan, used to purchase a principal residence at the new location while the former principal residence remains unsold, at the current bank interest rate, and the necessary legal and administrative fees, associated with such a loan.
- 9.5. A mortgage default insurance premium and an insurance processing fee.
- 9.6. If the FTEO's first mortgage at the new location is a higher-interest mortgage than the previous first mortgage, the FTEO shall be reimbursed the difference in the interest charges between the two mortgages, based on the amount of the mortgage and the unexpired term of the mortgage at the former location, up to a maximum period of five years, and up to a maximum of \$5,000. If the new mortgage principal is for a lesser amount than the previous mortgage principal, that lower mortgage principal will be used to calculate the differential.
- 9.7. An FTEO who constructs a principal residence at the new location shall be reimbursed those expenses related to the purchase of the land and the construction of the home which would have been reimbursed had the FTEO purchased a home.

## 10. **Non-Reimbursable Expenses**

- 10.1. Expenses related to other financial arrangements resulting from the disposal and acquisition of principal residences, e.g. mortgage finder's fees, adjustments on closing such as municipal taxes, etc., are not essential to establishing clear title to the property. These are arrangements made by the FTEO and are not reimbursable.

The GST on newly built homes is not reimbursable



## Appendix D to the Policy on Relocation of FTEOs Shipment Of Household Goods and Effects

### 1. General Comments

- 1.1. Except for certain restrictions described below, the Institute will arrange for and pay the cost of packing, insuring, shipping, in-transit storage and unpacking of a reasonable quantity of personal and household effects from the FTEO's principal residence on relocation. A maximum of 20,000 lb/ 9, 071.94 kg
- 1.2. Expenses incurred for loading, unloading, cartage or freight charges for effects from other than the principal residence, or place of storage where the Institute is reimbursing all or part of the storage costs, shall not be paid.
- 1.3. The FTEO shall use the services of a bonded moving firm, selected after obtaining estimates from at least three such firms. However, when the quantity and weight of personal effects is small (e.g. the contents of a small apartment) the FTEO may select the option of renting a trailer or a small truck and removing the furniture and effects, and will be allowed reasonable costs of such a move, including insurance on the personal effects.
- 1.4. The FTEO shall submit a copy of the original bill of landing including the actual weight charges by the transportation firm.

### 2. Restricted Items

The following shall not be moved at the Institute's expense:

- 2.1. Items which by law or tariff restriction may not be moved with household effects.
- 2.2. Goods requiring climatically controlled conditions.
- 2.3. Building materials, patio stones, cement blocks, outdoor barbecues (brick, cement or stone).
- 2.4. Boats [except those 3.7 meters (12 feet) and under in length if accepted by the carrier on a straight-weight basis], parts of boats (except portable outboard motors if accepted by the carrier on a straight-weight basis when properly serviced for the move).
- 2.5. Aircraft and parts.
- 2.6. Trailers.
- 2.7. Livestock



- 2.8. Fuel (solid or liquid).
- 2.9. Portable buildings (except for some garden sheds which may be accepted by the mover on a straight-weight basis).
- 2.10. Explosives.
- 2.11. Farm or construction equipment or machinery.

### 3. **Incidental Expenses**

3.1. In any removal of household effects, the mover should be depended upon for professional advice concerning any special care or preparation which should be provided for articles to be moved. If the mover is not qualified to provide some of the necessary services, the mover may arrange for these services, or recommend a qualified third party. Charges levied for these services shall be considered incidental expenses. The following is a representative, but not exclusive, list of examples:

- certification of mechanical contrivances or those that require a power source for use and operation, as being in operating condition;
- disconnection, connection or electrical conversion of appliances and the preparation of appliances for shipment;
- taking up or re-laying of wall-to-wall carpeting, hall runners, etc.;
- removing or installing valance boxes, curtain rods, wall hooks, clocks, etc.; and
- disassembling and assembling garden and patio furniture and similar equipment.

3.2. The cost of professional cleaning of the former residence, after the household effects have been loaded, up to a maximum of \$100, will be reimbursed.

3.3. Expenses incurred for such reasons as the following are not reimbursable:

- extra pick-up and delivery of household effects;
- access-to-storage charges;
- cleaning, fumigating or moth-proofing;
- repairing, refurbishing or alterations to a residence, furniture or effects; and
- the assembly and disassembly of swimming pools and TV satellite dishes.

### 4. **Shipment of Automobiles**

4.1. An FTEO owning two vehicles may elect to drive both vehicles to the new location, or to drive one vehicle and ship the other.



- 4.2. When a car is shipped, the mode to be used shall be pre authorized by the Institute and shall be by the most economical and reasonable means, consistent with the availability of adequate service between the origin and the destination. Allowable expenses will include appropriate additional insurance and charges for any required storage of the car (to a maximum of ten days). Rental car costs are reimbursable in respect of the period while the FTEO's car is being shipped.

## 5. **Shipment of Boats and Trailers**

An FTEO who own boats which the mover will not accept, that can be trailered, and live-in camper-trailers that may be towed by the family car, may move them in this manner, and will be reimbursed for the distance at an additional one-half (1/2) the kilometric rate allowed Director's travel on Institute business.

## 6. **Shipment of Pets**

The FTEO may claim the actual transportation expenses incurred in shipping while the FTEO is in temporary and interim accommodation may also be reimbursed as incidental expenses.

## 7. **Storage in Transit - Short-Term**

Storage that is necessary and incidental to the shipment of effects to the new location may be authorized to a maximum of 60 calendar days.

## 8. **Long-Term Storage**

- 8.1. When the FTEO and the Institute mutually agree that the shipment of some or all the household effects or private motor vehicles, or both, to the NCR is not desirable, and the FTEO wishes the items to be put into long term storage, the Institute will pay for:

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

- 8.2. The maximum allowable claim for long term storage is the estimated cost of moving the items stored to and from the NCR.



9. **Insurance**

Where the Institute reimburses all or part of the costs of moving an item, the Institute will also reimburse the cost of insuring them at their replacement cost.

10. **Insurance Claims**

Any claim for loss or damage of Household Goods and Effects (HG&E) or damage to the residence is to be settled between the employee, the carrier and the insurer.



## Appendix E to the Policy on Relocation of FTEOs Incidental Relocation Expenses

### 1. General Comments

The Institute will reimburse the FTEO 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 FTEO.

Basic connection, installation and labour fees, cancellation fees, and account set up fees mean the minimum service required to connect or disconnect of an appliance to/from existing gas, electrical and/or plumbing fixtures. For greater certainty, it does not include materials required for installation or the installation of new lines, wiring and fixtures required for the connection.

### 2. Admissible Expenses

The following are examples of admissible expenses and shall not be considered as all-inclusive:

- 2.1. basic connection and disconnection of electrical appliances and preparation for shipment (e.g., blocking drum in automatic washer, securing turntable on stereo);
- 2.2. basic connection and disconnection of public utility services, e.g., telephone, electricity, water, cable; internet;
- 2.3. payment of local licences, such as automobile and driver's licences, and safety certificate for automobile when one is mandatory by provincial legislation before licence plates can be obtained (excluding cost of necessary repairs);
- 2.4. disassembling and assembling of garden and patio furniture;
- 2.5. removal or installation of valance boxes, curtain rods, wall hooks, clocks, wall mirrors;
- 2.6. taking up or re-laying hall runners, etc., labour of altering and re- hanging existing drapes and curtains. Cost of altering locks on new residence (labour only);
- 2.7. purchase of school books at new location, if such books are required for the normal course of study and are not provided free of charge by the school authority (only applicable if relocation takes place during school year);
- 2.8. non-cancellable portion of fees such as insurance and local clubs and associations, prorated;
- 2.9. post office changes of address;



- 2.10. tuning of pianos;
- 2.11. photocopy and transmittal costs for transcripts of academic records for employee, spouse, or dependents;
- 2.12. transportation of pets, excluding the purchase of containers; interim lodging for pets due to some hotel-motel regulations, including associated costs such as health certificates, but excluding health vaccinations;
- 2.13. extra parking charges for vehicle at interim accommodation site;
- 2.14. long distance telephone calls related to purchase or sale of a home;
- 2.15. additional insurance on household and personal effects;
- 2.16. replacement of propane tank;
- 2.17. purchase and installation of safety valve kit for propane-powered vehicles relocated into Ontario; and
- 2.18. reimbursement for extra insurance (Vacancy Permit Endorsement) as incurred by the FTEO as a result of being placed on TDRA.

### 3. **Inadmissible Expenses**

This list should not be considered as all-inclusive:

- 3.1. purchase of new goods, i.e. furnishings, rugs, drapes and household equipment, or improvements and repairs to effects which are already owned;
- 3.2. alterations or repairs to residence except as specifically provided for in this policy;
- 3.3. expenditures for which specific provisions (including any limitations) are made elsewhere in this policy.
- 3.4. expenses incurred for cancellation of loyalty contracts are not reimbursable.

### 4. **Allowances**

The Institute will pay a non-accountable allowance of \$650 to the FTEO to cover the following:

- 4.1. losses in food which cannot be shipped (e.g., frozen food);
- 4.2. losses in household goods which cannot be shipped;



- 4.3. losses of house plants; and
- 4.4. other minor out-of-pocket expenses.

Receipts are not required however the FTEO should retain them in the event of a tax audit. The FTEO must sign a statement certifying that the expenses were incurred.



## Appendix F to the Policy on Relocation of FTEOs Travel to the New Location

### 1. General

- 1.1. On relocation, the FTEO or family, or both, enter into travel status on the calendar day the moving firm completes loading the household or personal effects to be shipped; or, if no effects are shipped, on the calendar day the FTEO departs for the new location.
- 1.2. The Institute will grant the FTEO reasonable time off with pay for the purpose of travel to the new location.
- 1.3. For purposes of reimbursement for meals and accommodation, necessary part days in travel shall be considered full travel status days.
- 1.4. An FTEO who has dependents residing in the principal residence who are nine years of age or less may be reimbursed child-care expenses for four days while effects are packed or unpacked and loaded or unloaded.
- 1.5. The FTEO shall also be reimbursed the cost of reasonable insurance on personal effects which accompany the family, the FTEO, or both, when traveling to the new location by commercial means, or while in temporary or interim accommodation.

### 2. Transportation, Accommodation and Per Diems

- 2.1. While in transit, the cost of transportation, accommodation and per diems shall be allowed to the FTEO and for each dependent, on the same basis as that allowed a Director traveling on Institute business.
- 2.2. In addition to days en route, the FTEO or the family, or both, shall also receive living expenses for a total of four calendar days of temporary accommodation. These living expenses are intended to cover those expenses incurred for necessary accommodation and meals at the start or end of the voyage, or both, while effects are packed or unpacked, and loaded or unloaded. This period shall be extended up to an additional seven days if the new residence is not habitable due to factors beyond the control of the FTEO, such as delays in the arrival of furniture.



## Appendix G to the Policy on Relocation of FTEOs Special Cases

### 1. **Spousal Employment Assistance**

The FTEO may claim up to \$1,000 for items related to the currently employed spouse to assist the spouse in finding suitable employment, such as the preparation of a professional curriculum vitae.

### 2. **Relocation of a Permanently Disabled Person**

The Institute shall reimburse additional expenses related to the relocation of a permanently disabled individual, or to the establishment of appropriate facilities at the new residence, to a maximum of \$1,000.

### 3. **Relocation of an Outgoing FTEO - Option**

Ordinarily, an outgoing FTEO will be relocated to the location of the FTEO's prior residence. However, should the FTEO so elect, relocation may be to a different location. In such a case, the relocation expenses shall be limited to the lesser of the actual expenses and the estimated costs of relocation to the former place of residence.

### 4. **Relocation to or from Abroad**

Should any relocation be to or from abroad, each allowable travel and shipping expense shall be deemed to be the lesser of (a) the actual expense and (b) the estimated cost of such an expenditure if the move were from the NCR to Victoria.

**Effective: January 1, 2025**