

## NCJC RELOCATION PROGRAM Contents

<b>PROGRAM OVERVIEW</b>	4
Introduction	4
Roles and Responsibilities	4
Inquiries	4
Application	4-5
<b>PROGRAM DEFINITIONS</b>	6-8
<b>PART 1: ADMINISTRATION</b>	9
1.1 Authorization	9
1.2 Advances	9
1.3 Expense Claims	9-10
1.4 Cancellation of Relocation	10
<b>PART 2: TYPES OF RELOCATION</b>	11
2.1 Employer-requested Relocation	11
2.2 Employee-requested	11
<b>SPECIAL SITUATIONS</b>	11
2.3 Initial Appointment	11
2.4 Relocation of Disabled Employees	11
2.5 Special Provisions for Air Traffic Control Trainees	12
<b>PART 3: HOUSE HUNTING TRIP (HHT)</b>	13
3.1 Criteria	13
3.2 Travel & Accommodation	13-14
3.3 Home Purchase Prior to Relocation	14
<b>PART 4: TEMPORARY DUAL RESIDENCE ASSISTANCE (TDRA)</b>	15
4.1 Criteria	15-16
4.2 Separated Dependents	16
4.3 Assistance Options	16-17
4.4 Other Expenses	17-18
<b>PART 5: DISPOSAL AND ACQUISITION – PRINCIPAL RESIDENCE</b>	19
5.1 General Information	19
<b>PRINCIPAL RESIDENCE DISPOSAL</b>	19
5.2 Conditions of Assistance	19-20
5.3 Reimbursable Expenses	20
5.4 Private Sale	21
<b>NEW PRINCIPAL RESIDENCE ACQUISITION</b>	21
5.5 Conditions of Assistance	21
5.6 Reimbursable Expenses	21-23
5.7 Non-reimbursable Expenses	23

5.8 Construction	23
<b>MORTGAGE INTEREST DIFFERENTIAL</b>	23
5.9 Conditions of Reimbursement	23-24
5.10 Reimbursement Procedures	24
5.11 Annual Reconciliation	25
5.12 Consecutive Mortgages	25
5.13 Floating-rate Mortgages	25
<b>RENTAL ACCOMMODATION</b>	25
5.14 Disposal	25
5.15 Acquisition	25-26
<b>PART 6: HOUSEHOLD GOODS</b>	27
<b>SHIPMENT PROVISIONS</b>	27
6.1 General	27
6.2 Restricted Items	27-28
6.3 Motorcycles/Snowmobiles/ATVs	28
6.4 Boats and Trailers	28
6.5 Pets	28
6.6 Incidental Expenses	28
6.7 Storage – Transit/Long-term	29-30
<b>INSURANCE</b>	30
6.8 General	30
6.9 Insurance Claims	30
6.10 Personal Motor Vehicle (PMV)	30-31
<b>PACK/LOAD &amp; UNLOAD/UNPACK</b>	31
6.11 General	31-32
<b>PART 7: INCIDENTAL RELOCATION EXPENSES</b>	33
7.1 General	33
7.2 Admissible Expenses	33-24
7.3 Inadmissible Expenses	34
7.4 Allowances	34-35
7.5 Commuting Allowance	35
7.6 Spousal Employment Assistance	35
<b>PART 8: TRAVEL TO THE NEW LOCATION</b>	36
8.1 General	36
<b>ACCOMMODATION</b>	36
8.2 Conditions	36-37
8.3 Temporary Accommodation	37
8.4 Interim Accommodation	37-38
<b>MEALS AND INCIDENTALS</b>	38
8.5 Conditions	38-39
<b>TRANSPORTATION</b>	39
8.6 Conditions	39-41

<b>PART 9: LUMP SUM OPTION</b>	42
9.1 General	42
9.2 Core Components	42-43
9.3 Customized Components	43-44
9.4 Conditions of Assistance	44

## Program Overview

### Introduction

This program, which took effect April 1, 2014, applies to NAV CANADA employees who relocate as a result of their employment. Exceptions and conditions are described below, under Program Application.

In any relocation, NAV CANADA's goal is to move you and your family with the least possible disruption and at the most reasonable cost. You have the option of using either the **Lump Sum** provisions (Section 9) or the standard provisions of the *Relocation Program*.

It is important to note that the program provisions and limitations are directives. Managerial discretion, where specifically authorized, rests with the Manager, Corporate Travel and Relocation. The approval of the Vice-President, Human Resources is required for payment of relocation expenses not covered by this program.

### Roles and Responsibilities

When you relocate at the company's request, NAV CANADA is responsible for reimbursing actual and reasonable expenses, within the prescribed limits, that you, your spouse and dependants incur.

Overall responsibility for the *Relocation Program* rests with the Vice-President, Human Resources, who may delegate the authority to apply provisions or approve claims to other Vice-Presidents, or to the Manager, Corporate Travel & Relocation.

### Inquiries

You should not interpret this program. For any questions or clarification, you should always consult your corporate Relocation Advisor and request written advice to avoid any misunderstanding. Employees acting on the advisor's counsel are not responsible for errors of interpretation on the advisor's part.

### Program Application

These provisions apply to employees who are relocated as a result of their employment with NAV CANADA. The program provisions outline the different categories of expenses and authorized reimbursement limits. Expenses that result from an error or misinterpretation on your part are not reimbursable.

Exceptions and conditions:

- (a) In a relocation to an isolated post with fully or partially furnished accommodation, the program provisions (except for weight restrictions specified in the *Isolated Posts Program*) will apply to the portion of the move between the point of departure (as defined in that program) and the isolated post.
- (b) Relocation expenses are not normally reimbursed for initial appointments to NAV CANADA, but in exceptional circumstances, assistance may be provided (see section 2.3).

- (c) The program may also apply to other types of moves, including educational or developmental leave within Canada, employees on assignment or exchange duty within and outside NAV CANADA.
- (d) If the relocation involves an employee and spouse who are both NAV CANADA employees transferred to the same location, the program will apply as it would for one employee and spouse, not two separate employees. However, both employees should be granted reasonable time off with pay.
- (e) The program's standards, rates, allowances and reimbursement of authorized expenses apply equally and without discrimination.

## **Program Definitions**

### **Actual and reasonable expenses**

Expenses incurred, supported by proof of payment (receipts and vouchers), up to the amount determined by NAV CANADA to be appropriate and justifiable based on experience of what costs should be under the circumstances.

### **Appointee**

A person recruited from outside NAV CANADA. On relocating to your first place of duty, you are considered an appointee and not an employee for purposes of this program.

### **Core components**

A Core component of the program is one that is administered and centrally funded by NAV CANADA. The Core components are 100% funded by NAV CANADA unless specified otherwise.

### **Corporately provided accommodation**

Living accommodation owned, leased, rented or otherwise controlled, with respect to occupancy, by NAV CANADA.

### **Customized component**

A variable NAV CANADA-funded formula used to reimburse elements of relocation that are not covered under the Core Components of the program.

### **Dependant**

A person living with you full-time, at your residence, who is:

- (a) your spouse;
- (b) biological child, stepchild, adopted child, or a legal ward of you or your spouse, who is both dependent on you for support and:
  - (i) under 18 years of age; or
  - (ii) dependent by reason of mental or physical disability; or
  - (iii) a full-time student at a school or other institution that provides training or instruction of an educational, professional, vocational or technical nature;
- (c) parent, grandparent, brother, sister, uncle, aunt, niece, nephew or grandchild of you or your spouse who is both dependent on you for support and:
  - (i) under 18 years of age; or
  - (ii) dependent by reason of mental or physical disability; or
  - (iii) a full-time student at a school or other institution that provides training or instruction of an educational, professional, vocational or technical nature;

- (d) a family member who lives with you full-time, but who is precluded from qualifying as a dependant under the *Income Tax Act* because they receive a pension. For purposes of this program, the family member is considered to be a dependant.

### **Household goods**

Furniture, household equipment and personal effects, excluding automobiles, livestock and pets.

### **Interim accommodation**

The days for which living expenses may be paid at your new place of duty if you are unable to move into your new principal residence.

### **Isolated post**

A place named in the *Isolated Posts Program*.

### **Living expenses**

The expenses incurred for food, incidentals and overnight accommodation, as specified in this program.

### **Mover**

Moving company retained by NAV CANADA for the shipment of your household goods and associated services.

### **New principal residence**

A single-family dwelling purchased or rented at the new place of duty which will become your principal residence following relocation.

### **Personal Motor Vehicle (PMV), for purposes of shipment**

A sedan, sports car, station wagon, minivan, pick-up truck, or 4-wheel drive vehicle of one ton rating or less that is registered to you, your spouse or dependant and is used primarily for family transport. This excludes racing cars, campers, and any other vehicles which do not meet the above criteria.

### **Place of duty**

This is the official station or headquarters at, or from, which an employee's duties are usually performed, or to which an appointee is required to report for duty. This includes any area which, customarily, is within commuting distance of the place of duty.

**Principal residence**

A single-family dwelling, excluding temporary or seasonal accommodation, owned or rented by you or a dependant which:

- (a) was occupied continuously at the time that NAV CANADA authorized the relocation; and
- (b) is recorded as your permanent address in the corporate personnel file.

**Private accommodation**

This refers to non-commercial, or room and board-type accommodation.

**Relocation**

The authorized move of an employee from one place of duty to another, or the authorized move of an appointee from their place of residence to their first place of duty upon appointment to NAV CANADA.

**Responsible Manager**

The manager who has been duly delegated to manage NAV CANADA resources in terms of a delegated budget and financial signing authority.

**Single-family dwelling**

This refers to living quarters that contain the usual amenities for continuous year-round occupancy. The dwelling must be structurally separated and have an entrance or entrances from outside, or from a common hall, lobby, vestibule, or stairway inside the building.

**Taxable benefit**

The benefits and allowances taxable under the Canada Income Tax Act.

**Temporary accommodation**

The days for which living expenses will be paid at the beginning or end of your move to the new place of duty, or both.

**Traveling expenses**

The transportation and living expenses incurred en route to your new place of duty.



## **Part 1: Administration**

### **1.1 Authorization**

1.1.1 NAV CANADA is not responsible for expenses incurred before you receive written authorization to relocate, unless the move is subsequently authorized and the expenses fall within program provisions.

1.1.2 Relocation will be authorized where your new principal residence is at least 40 kilometres closer than your principal residence to the new work location.

1.1.3 At the time relocation is authorized, the terms and conditions of reimbursement will be discussed with you. Every effort will be made to ensure that the timing of the relocation and associated travel are convenient both to you and to NAV CANADA. Relocation plans should be designed to minimize disruptions to family life and limit the costs to NAV CANADA.

1.1.4 Once authorized, NAV CANADA will provide you with copies of the *Relocation Program* and, where applicable, the *Isolated Posts Program*. You will also receive counseling from a corporate Relocation Advisor to interpret the program(s), as well as prompt, accurate replies to any inquiries.

1.1.5 All commercial travel and hotel reservations will be booked through the NAV CANADA travel service provider, unless otherwise authorized.

### **1.2 Advances**

1.2.1 When required, funds will be advanced to assist with the expenses involved in relocation.

1.2.2 To ensure you have full use of the proceeds of the principal residence sale, you can request an advance of an amount equal to the calculated real estate and legal fees. The advance may be approved if a written offer of purchase has been received and the residence is listed with a licensed real estate firm. Approved advances will be made according to corporate financial policy, and only issued immediately prior to the date the funds are needed.

1.2.3 Advances provided for reimbursable expenses should only be issued when needed. In acquiring a bridge loan, you should establish a line of credit and borrow up to the full amount of the loan available under this program on an "as needed" basis. NAV CANADA would then only pay interest for the periods when the amounts are actually required.

### **1.3 Expense Claims**

1.3.1 To claim relocation expenses, you must submit a detailed and itemized account using the NAV CANADA authorized claim procedure. The only expenses for which receipts are not required are meal allowances; incidental allowances and kilometric allowance.

Requirements:

(a) the account should be submitted within 30 days of the date of your arrival at the new place of duty, or the date your dependant(s) arrive, whichever is later; and

(b) the claim must be supported by any other information required by the Manager, Corporate Travel & Relocation.

#### **1.4 Cancellation of Relocation**

1.4.1 The Manager, Corporate Travel & Relocation is authorized to reimburse you for expenses incurred if the relocation is cancelled by NAV CANADA.

1.4.2 Reimbursement will be limited to those expenses that were incurred after you had received written relocation authorization. Any such expense must also be admissible under a specific provision of the *Relocation Program*.

1.4.3 Upon official notification of cancellation, you are responsible for terminating any arrangements in process except for the removal of household goods. These will be terminated by Corporate Travel & Relocation after you advise them in writing.

1.4.4 Expenses will vary according to the stage of your move. Reimbursable expenses are those which the Manager, Corporate Travel & Relocation deems reasonable under the circumstances, and which do not exceed the prescribed limits.

1.4.5 Normally, little expense is involved until you dispose of a principal residence. When the Manager, Corporate Travel & Relocation is satisfied that you have to vacate your principal residence, a local move of household goods will be authorized along with incidental relocation expenses (see Part 7). Reimbursement of payments you have made for advance rent, or for legal fees on the acquisition of a new principal residence, may also be authorized.

## **Part 2: Types of Relocation**

### **2.1 Employer-requested Relocation**

2.1.1 Employer-requested relocations are all those, other than relocations upon appointment to NAV CANADA, that result from staffing actions. An authorized relocation that results from an employee's request for a transfer may be deemed an employer-requested relocation under the circumstances described below (see 2.2.3).

2.1.2 In an employer-requested relocation, you will be reimbursed for the actual and reasonable expenses incurred within the limits of this program. Once the relocation has been authorized, you are entitled to all the provisions of the program which apply specifically to this move.

### **2.2 Employee-requested Relocation**

2.2.1 An employee-requested relocation is one that results from a formal request made by an employee for compassionate or other personal reasons, and for which the costs involved are negotiated with the responsible manager, as for appointees (see 2.3.1).

2.2.2 In this type of relocation, any assistance will be at the discretion of the responsible manager and negotiated under the same terms and conditions as for appointees.

2.2.3 The Manager, Corporate Travel & Relocation will advise you in writing what provisions, if any, will apply; copies of all correspondence will be retained on your relocation file. However, when an employee-requested transfer results in an authorized relocation to a position at the appropriate group and level, which is vacant on your arrival at the new place of duty, it will be deemed an employer-requested relocation. In this case, you will be reimbursed for relocation expenses within the limits of this program, unless the responsible manager provides written certification that the position would have been filled through normal staffing procedures without incurring relocation expense. When a position is so certified, any assistance is at the discretion of the Manager, Corporate Travel & Relocation, as outlined above.

## **Special Situations**

### **2.3 Initial Appointment**

2.3.1 Relocation expenses are not normally reimbursed on your initial appointment to NAV CANADA. In exceptional circumstances, when it is considered essential for effective staffing action, relocation assistance will be negotiated with you during the selection phase. The terms agreed upon will be included in the offer, duly recorded and adhered to when you relocate to the first place of duty.

### **2.4 Relocation of Disabled Employees**

2.4.1 In certain circumstances, additional assistance may be provided to disabled employees.

## 2.5 Special Provisions for Air Traffic Control Trainees

2.5.1 Notwithstanding section 5.10.1.3 of the *Travel Program*, employees represented by the Canadian Air Traffic Control Association who are sent to another location for training for a period of more than four (4) months will be entitled to the provisions of the *Relocation Program*, including the sale and purchase of a principal residence, with the following conditions:

- (a) costs related to the purchase of a new principal residence at the training location will be reimbursed if the trainee meets unit qualifications at this location. This would not apply to trainees who meet unit requirements and who, at the completion of training, are reassigned to another location. Expenses must be incurred prior to or within a two-year period from the date the trainee meets unit qualification standard; and
- (b) costs related to the sale of a new principal residence at the training location will not be reimbursed if, at the completion of training, the trainee is reassigned to another location;
- (c) a trainee who meets unit qualifications at the training location, and who has not purchased a new principal residence, may be reimbursed the cost of a local move if a new principal residence is purchased following the trainee meeting unit qualifications. This provision does not apply if, at the completion of training, the trainee is reassigned to another location;
- (d) for the purposes of this document, "local move" includes the following costs:
  - (i) disposal of rental accommodation
  - (ii) acquisition of a new principal residence
  - (iii) movement of household goods
  - (iv) incidental relocation expenses
- (e) when a trainee, who is a home owner, is obliged to store portions of his or her furniture and household goods at the training location, NAV CANADA will pay the necessary moving and storage costs;
- (f) when a trainee completes training, and is appointed to a position at the place of duty and has not yet sold the principal residence, the provisions relating to the cancellation of relocation will apply.

## **Part 3: House-Hunting Trip (HHT)**

### **3.1 Criteria**

3.1.1 You, your spouse, or both, will be authorized to take an HHT to look for accommodation at the new place of duty.

3.1.2 The trip cannot exceed nine (9) days, including travel time. Travel time cannot exceed two (2) days, except where distances or connections make this impossible. In this case, the Manager, Corporate Travel & Relocation will authorize additional travel time, as needed.

3.1.3 More than one trip may be authorized by the Manager, Corporate Travel & Relocation, provided the total combined costs and time do not exceed the original limits.

3.1.4 No HHT applies when corporately provided accommodation will be occupied.

3.1.5 In unusual situations, the Manager, Corporate Travel & Relocation may approve an additional HHT. The same provisions will apply as for the first trip. Below are a few examples.

(a) The seller backs out of the agreement.

(b) The lawyer determines there is no clear title.

(c) You and your spouse are required to return to the place of duty due to personal illness or accident; or because of an emergency at home where your return is deemed appropriate by the Manager, Corporate Travel & Relocation or attending physician.

3.1.6 Days used for the HHT will be deducted from the travel status days provided under 4.4.1 (b), or interim accommodation days provided under 8.4.3, or both.

3.1.7 If you decide not to relocate after taking an HHT, you will not be required to reimburse NAV CANADA for the cost of the trip.

### **3.2 Travel & Accommodation**

3.2.1 You and your spouse will travel to the new location via commercial transportation. Travel by personal motor vehicle will not be authorized for an HHT.

3.2.2 The following additional HHT costs are eligible at your new place of duty:

(a) a rental car from NAV CANADA's provider, or public transportation costs not to exceed the cost of a rental car;

(b) the applicable *Travel Program* meal allowance for you and your spouse;

(c) the daily incidental expense allowance for you or your spouse, but not both;

(d) lodging for you and your spouse in a commercial or private accommodation (if the

- latter is chosen, only one of you may claim the private accommodation allowance);
- (e) telephone calls home, at reduced evening rates, reimbursed daily for 15 minutes, exclusive of hotel surcharges;
  - (f) dependant-care costs with receipts as per 7.7.1 (c) and (d) of the *Travel Program*;
  - (g) commercial transportation costs for disabled dependants who require full-time care;
  - (h) if you opt to bring your children on an HHT, you may be reimbursed a portion of commercial transportation costs up to the maximum provided for under 7.7.1 (a) of the *Travel Program*.

### **3.3 Home Purchase Prior to Relocation**

3.3.1 When accommodation at the new place of duty is limited and you are obliged to finalize the purchase of a new principal residence before the relocation date, a one-month accommodation allowance of \$50 per day, to a maximum of \$1,000 per month, may be provided to help offset the cost of maintaining two residences.

3.3.2 This allowance is only payable if you are still living at the former place of duty and paying for owned or rented accommodation there.

## **Part 4: Temporary Dual Residence Assistance (TDRA)**

### **4.1 Criteria**

4.1.1 This financial assistance is intended to help offset the cost of maintaining a new principal residence while you are still responsible for the costs of your principal residence.

4.1.2 TDRA can be obtained under the following circumstances:

- (a) to facilitate disposal of the principal residence under the provisions of the Income Tax Act (you need to provide a copy of the listing agreement & broker marketing reports).
- (b) in order to avoid disruption of the current school term;
- (c) if one of the residences is occupied by a dependant who is medically unfit to travel.

4.1.3 TDRA will end under the following circumstances:

- (a) If assistance was given because your principal residence was unsold, it will end the day after the date the sale is completed (i.e. sold and closed in real estate terms), or six (6) months after the first day of eligibility for assistance, whichever comes first;
- (b) If it was due to the separation of your family for reasons other than the sale of the principal residence, assistance will end the day your dependant(s) leave the former place of duty, or six (6) months after the first day of eligibility for assistance, whichever comes first.

4.1.4 Your family is expected to rejoin you as soon as the reason for the separation ceases to exist. Below are two examples.

- (a) If your family is separated to avoid disrupting a dependant's education, the period will not extend beyond the end of the month in which the school term ends (i.e. if you relocate in November, assistance should not extend beyond December 31) except when the dependant is a post-secondary student whose transfer to an appropriate educational institution at your new place of duty is clearly impossible.
- (b) If assistance is provided because your spouse or other dependant is ill and unable to relocate with you, the period of assistance should end not more than 14 days after the date the attending physician declares them medically fit to travel.

4.1.5 Assistance will not be given:

- (a) when your family or a dependant remains at the former place of duty in order to dispose of income-producing property or because of employment reasons;
- (b) for a dependant who was attending school and not living with you prior to your relocation; or for the voluntary separation of your family for personal reasons.

4.1.6 If you are selling a principal residence and purchasing a new one, you should not make an unconditional offer on the new principal residence before the former one is sold. If there are difficulties in selling the principal residence, you may be faced with payments on both. These duplicate costs may not be fully covered by TDRA.

4.1.7 TDRA will not be payable when you delay the closing date of the sale or purchase of a principal residence for reasons that are not related to existing local market conditions (i.e. for personal financial gain, convenience, or the choice of housing, such as a new construction).

## **4.2 Separated Dependants**

4.2.1 When one or more dependants who were living in your principal residence at the time of relocation remain behind for educational or other justifiable reasons after you, your family or both have moved, you will be reimbursed the equivalent of the private accommodation allowance (see 4.3.2) to help defray the dependant's living costs. Only one allowance will be paid. This will not apply if other TDRA allowances are being paid.

4.2.2 When these dependants rejoin the family, travel expenses to your new place of duty will be reimbursed in accordance with this program. Incidental travel expenses will not be paid. No expenses for holiday travel to visit the family will be paid under any circumstances.

4.2.3 When one or more dependants precede the employee and family to the new place of duty (normally to start an educational term), you will be reimbursed for their living expenses, to the maximum of the private accommodation allowance (see 4.3.2).

4.2.4 When your family precedes you to the new place of duty, and you stay behind to complete a period of employment, additional living costs may be reimbursed, subject to the same provisions as if you had preceded the family. Payment of allowances in this situation will be subject to prior approval by the Manager, Corporate Travel & Relocation.

## **4.3 Assistance Options**

4.3.1 The provisions of this section provide you with a number of options in the selection of temporary accommodation at the new place of duty.

4.3.2 An allowance not exceeding \$50 per day, to a maximum of \$1,000 per month is available to cover living expenses incurred while you are in private accommodation (including the new principal residence at the new place of duty).

4.3.3 Actual costs are reimbursed for meals, accommodation and incidentals when occupying corporately provided accommodation. Where this accommodation includes meal preparation facilities, only the costs of utilities and laundry (not dry cleaning) will be reimbursed, when the services are not provided free of charge.

4.3.4 The following living expenses incurred in commercial accommodation will be reimbursed:



- (a) rent for a furnished bachelor apartment within the medium cost range for that location, as verified and authorized by the Manager, Corporate Travel & Relocation (for short periods of three months or less, an apartment hotel may be authorized);
- (b) actual costs necessarily incurred for parking at the accommodation, cable television, telephone rental at the most economical rate, and utilities, when not included in the rental charge;
- (c) laundry allowance of \$30.00 per month;
- (d) costs of subletting or lease liability, when you are obliged to sign a lease for temporary accommodation (these costs should be approved by the Manager, Corporate Travel & Relocation before you sign the lease); and
- (e) realty fees if applicable, in finding rental accommodation.

4.3.5 Employees who are separated from dependants and maintaining two households will also be entitled to a daily meal allowance equal to 65 per cent of the current meal allowance for dinner in commercial accommodation (Appendix "C" of the *Travel Program*), except as provided for in 4.3.2.

4.3.6 You are responsible for selecting the option most suitable to your circumstances.

#### **4.4 Other Expenses**

4.4.1 In addition to the above, if you are unaccompanied by dependants, you will be reimbursed:

- (a) the actual costs (including insurance) of shipping a maximum of 200 kg of household goods by the most reasonable and economical means (only if household goods have not been moved);
- (b) travel expenses of up to three days to find accommodation upon arrival;
- (c) the cost for rental of basic furniture, provided that the total cost of unfurnished accommodation and rental does not exceed the cost of furnished accommodation; and
- (d) transportation and living expenses en route from the former to the new place of duty in accordance with the *Travel Program*.

4.4.2 If you are separated from your dependants, and maintaining two households, you will be entitled to:

- (a) telephone calls home, at reduced evening rates, reimbursed daily for 15 minutes, exclusive of hotel surcharges;
- (b) a daily meal allowance, if you are in commercial accommodation, equal to 65 per cent of the current meal allowance for dinner (Appendix C of the *Travel Program*);

- (c) reimbursement, if the temporary accommodation is to be occupied for more than one month, for transportation (including ground transportation expenses), for one return trip during this time to visit dependants at the former place of duty on a weekend of your choice, work schedules permitting;
- (d) another trip, where authorized, at the end of this period on an as-needed basis, to finalize selling or moving arrangements. In this case, you will be required to use leave provisions to travel when it cannot be arranged to correspond with days of rest;
- (e) a return trip in the event of emergency situations, which will be authorized where deemed appropriate by the Manager, Corporate Travel & Relocation or attending physician .

4.4.3 If you are single, one return trip home on an emergency basis, or to finalize selling and/or moving arrangements, may be authorized. You will be required to use leave provisions for this trip when it cannot be arranged to correspond with days of rest.

4.4.4 You are not entitled to rent a car under TDRA unless your personal motor vehicle (PMV) is in transit.

## **Part 5: Disposal and Acquisition – Principal Residence**

### **5.1 General Information**

5.1.1 When you relocate, NAV CANADA's objective is to assist you in the disposal of your principal residence and the acquisition of a new principal residence as quickly as possible.

5.1.2 Expenses related to the disposal and acquisition of accommodation, owned or rented, must be incurred prior to or within a two-year period from the date that you, your dependants, or both, leave the old place of duty (see 8.1.1). This limit may be waived with the approval of the Manager, Corporate Travel & Relocation. Extensions should be based on the demonstrated inability to sell the principal residence for reasons beyond your control (e.g. a limited housing market, or a significant market slowdown).

5.1.3 Only one type of assistance is payable at each end of the relocation. For example, at the new place of duty, you may be reimbursed for rent in advance of the move or for expenses incurred in purchasing a new principal residence, but not both.

5.1.4 Expenses incurred following the date of termination of employment are not reimbursable.

### **Principal Residence Disposal**

#### **5.2 Conditions of Assistance**

5.2.1 When you are authorized to relocate and sell your principal residence, you will be reimbursed for a number of costs related to its disposal, subject to the following conditions:

- (a) you occupied the principal residence at the time of notification of relocation;
- (b) the principal residence was on a lot of a size appropriate to its location;
- (c) the principal residence was listed with a licensed real estate broker on MLS (if available) on or before the day you or your dependants left the place of duty (the listing must be continuous until the principal residence is sold except for brief interruptions, such as a change of broker);
- (d) there was an Agreement of Purchase and Sale which became a binding agreement within two years from the date that you, your dependants, or both, left the place of duty;
- (e) if additional land or acreage is sold as a parcel with your principal residence, you will only be reimbursed for that portion of the costs which would result from the sale of the residence together with the lot on which it is situated (maximum of one acre, unless otherwise specified by zoning law);
- (f) if you own a multiple-unit residential building of self-contained units (e.g. a duplex or an apartment block) and occupy one as your principal residence, then sell the

building on relocation, only those costs related to the principal residence may be reimbursed. The relationship that your unit bears to the entire building may be calculated on the floor area, or any other method accepted under the *Income Tax Act*;

- (g) if you own an income-producing property (e.g. a small store or confectionery) which is also your principal residence and sell the property on relocation, you will only be reimbursed for the portion of the costs that the principal residence bears to the total; and
- (h) if the property is co-owned by a person or persons who are not your spouse or dependants, you will only be reimbursed for those expenses which are directly proportional to your share of the property.

### **5.3 Reimbursable Expenses**

5.3.1 If you meet the conditions in 5.2.1, you will be reimbursed:

- (a) one real estate commission upon completion of the sale of the property. The commission rate will be subject to the agreement of both you and NAV CANADA, prior to listing. The reimbursement will not exceed the average local market rates and must be considered reasonable by NAV CANADA.
- (b) the cost of a survey, and legal or notarial expenses necessarily incurred to provide clear title to the property, up to the higher tariff set by the Provincial Bar Association, where one exists;
- (c) expenses incurred to dispose of first mortgages related to your 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, expenses may be paid for the termination of a second mortgage under the same conditions;
- (d) first mortgage repayment penalty, not exceeding six months' mortgage interest;
- (e) the fees charged for one professional appraisal of your principal residence at the former place of duty; and
- (f) taxes levied on the payment of real estate and legal fees.

5.3.2 When your first mortgage is at a higher interest rate than current rates, the lender may levy a special charge to cover the loss of interest, known as a "mortgage interest repayment charge". This is not reimbursable.

5.3.3 If you obtain a loan for the purpose of paying a mortgage interest repayment charge, the Manager, Corporate Travel & Relocation may reimburse the interest cost of the loan. The interest on the loan cannot exceed current market rates, and the term cannot exceed the unexpired period of the former mortgage.

## **5.4 Private Sale**

5.4.1 Should you decide to sell your principal residence privately, expenses for an appraisal, local advertising and the purchase/production of for-sale signs will be reimbursed up to local real estate MLS charges. Reimbursement will be made on presentation of proof of payment and sale, evidence that the conditions of 5.2.1(c) have been met and that the property has been advertised until sold (there may be brief interruptions).

5.4.2 When your principal residence is sold privately, you will be paid two percent (2%) of the closing sale price capped at \$10,000.00 (the minimum is \$3,000.00).

## **New Principal Residence Acquisition**

### **5.5 Conditions of Assistance**

5.5.1 When you purchase a new principal residence at the new place of duty, you will be reimbursed for a number of costs related to the acquisition provided that:

- (a) the legal commitment to purchase is made prior to, or within, two years from the date that you, your dependants, or both, left the old place of duty (see 5.1.2);
- (b) the new principal residence is to be occupied and owned by you or a dependant who lives with you; and
- (c) rent in advance of the move was not claimed. If you were reimbursed rent in advance of your move and subsequently purchased a new principal residence, you will be reimbursed the actual costs set out in 5.6.1 less any rent advanced by NAV CANADA.

5.5.2 Reimbursement of acquisition costs for properties described in paragraphs 5.2.1 (e), (f) and (g) is made on the same basis as reimbursement of disposal costs.

5.5.3 You are not required to have been a homeowner at your place of duty to be eligible for the reimbursement of costs related to the purchase of a new principal residence at the new place of duty.

### **5.6 Reimbursable Expenses**

5.6.1 When the conditions outlined in 5.5.1 are met, the following expenses will be reimbursed:

- (a) legal and notarial expenses incurred to obtain clear title to the property, up to the higher tariff set by provincial bar associations where one exists;
- (b) other expenses of a legal nature where required to provide clear title, e.g. a sheriff's fee, transfer of deed, cost of a survey (if required to confirm the description of the property to be purchased), provincial and municipal taxes on the transfer of property;

- (c) expenses incurred to acquire a first mortgage related to your 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; and
- (d) fees, up to a maximum of \$600 (receipts required) charged by a qualified building inspector for one inspection prior to the purchase of a new principal residence.

5.6.2 If you obtain a short-term personal loan to purchase a new principal residence at the new location while your principal residence remains unsold, you will be reimbursed:

- (a) the interest for the bridging loan at the current bank interest rate; and
- (b) the necessary legal and administrative fees associated with the loan, excluding third-party fees incurred in obtaining the loan.

5.6.3 If you are unable to obtain a short-term personal loan, you will be reimbursed interest, legal and administrative costs for a mortgage that is secured for the same purposes, provided that these costs do not exceed those described in 5.6.2 above.

5.6.4 The amount of this loan or mortgage cannot exceed your equity in the unsold principal residence. (Equity is based on the difference between the appraised value and the existing mortgages on the principal residence).

5.6.5 The reimbursement will end within ten (10) working days after the date the sale is completed (sold and closed in real estate terms) or at the end of six (6) months, whichever comes first. In unusual circumstances, this may be extended for an additional six months with the approval of the Manager, Corporate Travel & Relocation.

5.6.6 You will only be reimbursed after submitting proof that the interest has been paid. Reimbursement will be based on proof of the amount of the loan or mortgage used to purchase a new principal residence (i.e. a copy of the purchase and sale agreement).

5.6.7 If you are obliged to pay a mortgage default insurance premium and an insurance processing fee, you may be reimbursed these costs on presentation of proof of payment, provided that:

- (a) you were a homeowner immediately prior to the relocation (including relocation to an isolated post where you occupy corporately provided, or rental, accommodation);
- (b) the need for such insurance is verified by CMHC; and
- (c) the premium is levied in one payment.

5.6.8 If the equity in your principal residence is not transferred in full to the new principal residence, any resulting increase in the premium (or levying of the premium) will not be reimbursed.

5.6.9 If your first mortgage at the new place of duty is a higher interest mortgage than the previous first mortgage, you will be reimbursed the difference in interest charges, based on the amount and the unexpired term of the mortgage at the former place of

duty, 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, the lower principal will be used to calculate the differential.

5.6.10 The above provision is intended to assist employees who purchase at a time when mortgage interest rates are high. When interest rates are relatively low and you voluntarily enter into a mortgage at rates higher than those offered by lending institutions (e.g. taking over a vendor's high interest mortgage), the reimbursement will be limited to costs which would have been incurred for a mortgage at current interest rates.

## **5.7 Non-reimbursable Expenses**

5.7.1 Expenses related to other financial arrangements you make resulting from the disposal and acquisition of principal residences (e.g. mortgage finder's fees, adjustments on closing) that are not essential to establishing clear title are not reimbursable.

5.7.2 The Federal and Provincial sales taxes on newly built principal residences are not reimbursable.

## **5.8 Construction**

5.8.1 If you build a new principal residence at the new place of duty, you will be reimbursed those expenses related to the purchase of the land and construction which would have been reimbursed for the purchase of a principal residence.

5.8.2 If you build a new principal residence in lieu of purchasing one, there may be delays in construction and the home may not be ready for occupancy on the closing date. The periods in interim accommodation resulting from these delays will not be considered reimbursable.

## **Mortgage Interest Differential**

### **5.9 Conditions of Reimbursement**

5.9.1 The reimbursement of first mortgage interest differential costs (see 5.6.9) applies only to principal residences where:

- (a) there was a registered mortgage on the principal residence; and
- (b) there is a higher interest registered mortgage on the new principal residence.

5.9.2 Other conditions include:

- (a) as a maximum, reimbursement is limited to the principal amount of the former mortgage at the date mortgage payments terminated;
- (b) reimbursement is based on the unexpired period of the former mortgage (to the renewal date, not the amortization period), to a maximum of five years;
- (c) the maximum reimbursable amount is \$5,000;

- (d) there is no reimbursement if the mortgage is portable and you choose not to port it;
- (e) you must apply for reimbursement on an annual basis (more frequently if the mortgage is subject to renewal during the year), prior to each anniversary date of the first payment of the mortgage interest differential. When a mortgage is renewed, the renewal date becomes the new anniversary date;
- (f) this applies only to:
  - (i) registered first mortgages at the principal and new principal residences;
  - (ii) the first residence purchased at the new place of duty (terminating when the residence is sold or when you move out);
  - (iii) owner-occupied principal residences, and to the portion of the building that is owner-occupied.

## **5.10 Reimbursement Procedures**

5.10.1 You should submit a request to the Manager, Corporate Travel & Relocation as soon as possible after the financial arrangements for purchasing a new principal residence have been finalized. Assistance will begin with the first interest payment on the mortgage and paid in accordance with the provisions in this section.

5.10.2 You must submit the following with each request:

- (a) documents with the commencement and renewal dates, and interest rate of the mortgages at the former and the new locations;
- (b) documents with the principal and interest payment for each month required under the former mortgage terms;
- (c) documents with the principal and interest payment for each month required under the new mortgage terms (subject to 5.12.1); and
- (d) any other documentation that the Manager, Corporate Travel & Relocation requests in writing.

5.10.3 The Manager, Corporate Travel & Relocation calculates the difference between:

- (a) the interest which would have been paid for the year on the former mortgage; and
- (b) the interest which would be paid on a newly acquired mortgage of that amount at the new rate of interest.

5.10.4 The resulting amount will be paid in regular installments over the year, on a monthly basis, or in accordance with the requirements of the new mortgage. Every effort will be made to make these payments five (5) working days prior to the date the mortgage payments become due.



## **5.11 Annual Reconciliation**

5.11.1 At the end of each 12-month period, or at the end of the eligibility period if reimbursement was for an incomplete year, the Manager, Corporate Travel & Relocation will verify that reimbursement was made correctly, and make any necessary adjustments.

5.11.2 The above entitlement will apply so long as the registered mortgages continue to be related to the principal residence, and that the other conditions for reimbursement remain unchanged.

## **5.12 Consecutive Mortgages**

5.12.1 During the period of eligibility for reimbursement, if you acquire a number of consecutive mortgages (e.g. a series of six-month mortgages), reimbursement will be calculated separately for each mortgage renewal.

## **5.13 Floating-rate Mortgages**

5.13.1 If you have a floating or variable rate mortgage at the new location, the initial new interest rate will be used to calculate and pay reimbursement for the entire year. Any necessary adjustments will be made at the time of the annual reconciliation.

5.13.2 Reimbursement will end on the day you leave NAV CANADA.

## **Rental Accommodation**

### **5.14 Disposal**

5.14.1 When you rent your principal residence and compensation is required to terminate the lease, you will be reimbursed on presentation of the lease agreement and proof of payment.

### **5.15 Acquisition**

5.15.1 If you rent a property of a type outlined in paragraphs 5.2.1 (e), (f) and (g) at the new place of duty, reimbursement for the portion of rent in advance of the move, or legal expenses will be determined in the same manner as the reimbursement of the real estate fee on such properties.

5.15.2 When you use the services of a rental agency to find accommodation, the fee charged by the agency may be reimbursed, to the extent that it is reasonable.

5.15.3 When you find rental accommodation but are required to pay rent before reporting for duty to secure it, you may be reimbursed up to one month's rent provided that the Manager, Corporate Travel & Relocation is satisfied the arrangement was reasonable and justifiable. An additional month's advance rent may be approved by the Manager,

Corporate Travel & Relocation in locations where rental accommodation is severely limited.

5.15.4 The period for which advance rent may be reimbursed will begin on the first day of the lease period, and end on the day you arrive at the new place of duty, or the day following delivery of your household goods, whichever is later; the period cannot exceed the period approved under 5.15.3. If it is less than one month, reimbursement will be prorated on a daily basis.

5.15.5 When reimbursement is made for rent paid prior to relocation, interim accommodation will be limited to the day following delivery of your household goods.

5.15.6 If you rent accommodation, legal fees incurred to review the lease will be reimbursed as incidental expenses.

5.15.7 If you terminate a lease on a property of a type outlined in paragraphs 5.2.1 (e), (f) and (g), reimbursement of the portion of lease liability, advance rent, or legal expenses will be determined in the same manner as the reimbursement of the real estate fee.

## **Part 6: Household Goods**

### **Shipment Provisions**

#### **6.1 General**

6.1.1 NAV CANADA Corporate Travel & Relocation will engage moving services for all relocations within Canada. In cases where no professional packing services are available, such as an isolated post, Corporate Travel & Relocation will make arrangements for them in conjunction with the responsible manager.

6.1.2 When the quantity and weight of household goods is minimal, you may, with the approval of Corporate Travel & Relocation, choose to rent a trailer or small truck. In this case, you will be reimbursed the reasonable costs of the move, including insurance on your household goods.

#### **6.2 Restricted Items**

6.2.1 When a move at corporate expense has been authorized, you may include all household goods provided that the mover will accept them on a straight-weight basis to a maximum of 30,000 pounds. The assembly and disassembly of hot tubs and play structures are the responsibility of the employee

6.2.2 The following will not be moved at corporate expense:

- (a) goods which the mover will only accept on a weight, dimensional or cubic basis;
- (b) items which by law or tariff restriction may not be moved with household goods;
- (c) goods requiring climate-controlled conditions;
- (d) building materials, patio stones, cement blocks, outdoor barbecues (brick, cement or stone);
- (e) boats, except those 4.3 metres and under in length, if accepted by the carrier on a straight-weight basis, and boat parts, except portable outboard motors if accepted by the mover on a straight-weight basis, when properly serviced for the move;
- (f) aircraft and parts;
- (g) trailers;
- (h) livestock;
- (i) fuel;
- (j) portable buildings (except for some garden sheds which may be accepted by the mover on a straight-weight basis);
- (k) explosives;

- (l) farm or construction equipment or machinery;
- (m) other items determined by the mover.

### **6.3 Motorcycles/Snowmobiles/ATVs**

6.3.1 A maximum of two (motorcycle, snowmobile, ATVs) purchased for personal use and registered in your name, or that of your spouse or a dependant, may be shipped as household goods by arrangement with Corporate Travel & Relocation, provided the mover will accept the machine(s) on a straight-weight basis when properly serviced for the move.

6.3.2 You are responsible for servicing these items for transportation. All machines should be reasonably clean and free from oil or antifreeze leaks; the gasoline tanks should be drained.

### **6.4 Boats and Trailers**

6.4.1 If you own a boat which the mover will not accept, but which can be trailered, or a camper-trailer that may be towed by your personal motor vehicle, you may move them this way, and be reimbursed for the distance at an additional one-half (1/2) the kilometric rate prescribed in Appendix B of the *Travel Program* (lower rate).

### **6.5 Pets**

6.5.1 You may claim the actual transportation expenses incurred in shipping domestic family pets as an incidental relocation expense. Necessary kennel fees while you are in temporary and interim accommodation may also be reimbursed as incidental expenses.

### **6.6 Incidental Expenses**

6.6.1 In any removal of household goods, you should rely on the mover for professional advice concerning any special care or preparation needed 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 for these services will be considered incidental expenses, as outlined in 7.2.1

6.6.2 You will be reimbursed the cost of professional cleaning of your principal residence after the household goods have been loaded, to a maximum of \$200 (receipts required).

6.6.3 Expenses incurred for the following types of services are not reimbursable:

- (a) extra pick-up and delivery of household goods;
- (b) access-to-storage charges;
- (c) cleaning, fumigating or moth-proofing;

- (d) repairing, refurbishing or alterations to a residence or household goods; and
- (e) assembly/disassembly of swimming pools.

## **6.7 Storage – Transit/Long-term**

6.7.1 Storage that is necessary and incidental to the shipment of household goods may be authorized to a maximum of sixty (60) calendar days. In cases of demonstrated need, however, the Manager, Corporate Travel & Relocation may authorize an extension of up to a further 60 calendar days. Extensions will not be granted when the delay is directly attributable to events resulting from your personal choices. The cost of any extension to the authorized period will normally be your responsibility.

6.7.2 When you are relocated and the Manager, Corporate Travel & Relocation determines that the shipment of household goods or personal motor vehicles (PMVs), or both, to the new place of duty is neither desirable nor in the corporate interest, NAV CANADA will pay for:

- (a) packing, crating and cartage of your household goods to the nearest place where adequate long-term storage facilities are available;
- (b) storage of the goods until you, or an authorized dependant, can or may reclaim them;
- (c) storage of up to two PMVs, or one automobile and a camper-trailer, provided the total storage cost does not exceed the cost of storing two PMVs;
- (d) a one-time storage preservation fee for such services as removing the battery, raising the PMV off the tires, applying lubricants as required, etc., for commercial storage of a PMV;
- (e) storage for the remainder of your household goods if you are assigned corporately provided accommodation which cannot house all of them.

6.7.3 When your household goods have been stored in accordance with 6.7.2 and you are again relocated to a place of duty where you or an authorized dependant may reclaim them, Corporate Travel & Relocation will be authorized to ship them to:

- (a) your new place of duty;
- (b) the principal residence from which the household goods were placed in storage; or
- (c) your intended place of residence in Canada, provided that the cost is not greater than in (b) above.

This authorization will include the unpacking and uncrating of household goods at the destination.

6.7.4 If your employment terminates while your household goods are in storage, you:

- (a) will be reimbursed storage costs up to seven (7) days after the date of termination of employment and up to fourteen (14) days, in exceptional circumstances approved by the Manager, Corporate Travel & Relocation; and
- (b) may, within a month of the date of termination, have the Manager, Corporate Travel & Relocation ship your household goods to the original point from which they were placed in storage, or another location of your choice, provided the cost is not greater than shipping them to the original point.

## **Insurance**

### **6.8 General**

6.8.1 NAV CANADA insures replacement cost value of up to \$100,000 loss on authorized moves of household goods within Canada.

6.8.2 Additional insurance is available through the mover. The premium paid for additional insurance may be claimed under incidental expense provisions.

6.8.3 All moves will be arranged through Corporate Travel & Relocation to ensure that insurance coverage is provided during periods of transit, storage in transit, and long-term storage, as per 6.7.1.

6.8.4 You should note that failure to prepare certain items for shipment may result in the mover's refusal to load them, or may nullify the insurance coverage.

6.8.5 Moves from isolated posts may require a separate insurance policy at NAV CANADA's expense.

### **6.9 Insurance Claims**

6.9.1 Claims arising from loss or damage are covered by the mover and the corporate insurance policy. To successfully conclude a claim, all lost or damaged items must have been noted on the inventory; the bill of lading (subject to exceptions noted on the inventory) must be signed, and the mover must be notified in writing of the intent to claim within fourteen (14) days of delivery. Any claim for loss or damage is a matter between you and the mover; NAV CANADA is not involved.

6.9.2 When difficulties are encountered in settling a claim for damages to your household goods, NAV CANADA will engage the services of an independent insurance appraiser.

### **6.10 Personal Motor Vehicle (PMV)**

6.10.1 When a PMV is shipped by moving van, the cost of insurance is covered by NAV CANADA and its mover, as part of the basic \$100,000 in-transit coverage. To determine the level of coverage remaining on the household goods, the actual cash value of the PMV is deducted from the basic \$100,000. If the resulting balance produces insufficient

coverage for the household goods, you may purchase additional coverage from the mover after consultation with Corporate Travel & Relocation and claim it as an incidental expense.

6.10.2 When a PMV is shipped by rail, the liability coverage will be as shown on the bill of lading (not less than \$30,000), and the coverage will only apply on the PMV and factory-installed equipment.

6.10.3 Additional insurance that may be required is to be purchased by you and claimed as an incidental expense.

6.10.4 For shipments by rail, the carrier accepts certain liabilities subject to various deductibles:

- (a) valuation under \$30,000: \$100 deductible;
- (b) exotic PMVs (e.g. Jaguar, BMW, Corvette, etc.), valuation under \$30,000: \$500 deductible;
- (c) valuation over \$30,000: \$1,000 deductible.

If you need to pay the deductible, you may claim it as an incidental expense.

6.10.5 Any PMV refused by the mover may be shipped by alternate means, however the maximum reimbursement is limited to normal shipping costs and any liability remains with you.

6.10.6 When a PMV is damaged in transit, you will be permitted to rent a replacement until it is repaired.

6.10.7 NAV CANADA recommends that your car insurance be maintained while the PMV is in transit.

## **Pack/Load & Unload/Unpack**

### **6.11 General**

6.11.1 Except for the restrictions described in 6.2.2, the Manager, Corporate Travel & Relocation will arrange and pay for the cost of packing, insuring, shipping, in-transit storage and unpacking of a reasonable quantity of household goods from your principal residence on relocation. This does not include expenses incurred for loading, unloading, cartage or freight charges for household goods outside your principal residence, except as provided for in 6.8.3.

6.11.2 When signing the bill of lading, you must ensure that any loss or damage during the unloading and unpacking is noted on the inventory that accompanies the bill. This is the inventory prepared by the mover at the time of loading, and approved by you.

6.11.3 You will be granted reasonable time off with pay for the purpose of overseeing the packing, unpacking, loading and unloading of household goods; the approval to do so

will not be unreasonably withheld. When you return to the place of duty to supervise packing, travel will be by commercial transportation and subject to the standards outlined in the *Travel Program*.

6.11.4 There may be circumstances where the household goods have been stored at the request of the Manager, Corporate Travel & Relocation and shipment has been authorized. If you are again relocated and shipment of household goods to the new place of duty is authorized, they will be shipped to you by the most economical means as determined by the Manager Corporate Travel & Relocation, even though additional loading, cartage or freight charges may be incurred.



## **Part 7: Incidental Relocation Expenses**

### **7.1 General**

7.1.1 NAV CANADA will reimburse you for a wide range of incidental relocation expenses. The expenses must be directly attributable to the move, as well as clearly reasonable and justifiable, and must not upgrade your financial position.

7.1.2 Incidental expenses, supported by receipts, will be reimbursed when the Manager, Corporate Travel & Relocation determines that they meet program provisions and are reasonable under the circumstances.

### **7.2 Admissible Expenses**

7.2.1 The following list is not exhaustive:

- (a) certification that appliances or other items requiring a power source for use and operation are in working condition;
- (b) connection/disconnection or electrical conversion of appliances and preparation for shipment;
- (c) connection/disconnection of utilities, supported by contract documentation (e.g. telephone, cell phone, electricity, water, cable, satellite dish, internet);
- (d) payment of local licenses such as automobile and driver's licenses, and automobile safety certificates, where required before license plates can be obtained (excluding cost of necessary repairs);
- (e) disassembly/assembly of garden and patio furniture;
- (f) removal or installation of valance boxes, curtain rods, wall hooks, clocks, wall mirrors;
- (g) removal or re-laying of hall runners, labour costs of altering and re-hanging existing drapes and curtains, altering locks on new principal residence (labour only);
- (h) purchase of school books at the new location, if they are required for the normal course of study and not provided free of charge (only applicable if relocation takes place during school year);
- (i) non-refundable fees such as insurance, local clubs and associations, prorated;
- (j) post office change of address fees;
- (k) piano-tuning fees;
- (l) photocopy and transmittal costs for transcripts of academic records for you, your spouse, or dependants;

- (m) fees for transportation of pets, excluding the purchase of containers, interim lodging for pets due to hotel/motel regulations, including associated costs such as health certificates, but excluding health vaccinations;
- (n) extra parking charges for PMV at interim accommodation site;
- (o) cost of long distance telephone calls related to the purchase or sale of a principal residence;
- (p) additional insurance on household goods shipped through Corporate Travel & Relocation;
- (q) replacement of propane tank;
- (r) cost of transfer of medical records;
- (s) reimbursement for extra insurance (Vacancy Permit Endorsement);
- (t) cost to amend wills when moving outside of the province or territory.

### **7.3 Inadmissible Expenses**

7.3.1 The following list is not exhaustive:

- (a) purchase of new household goods (i.e. furnishings, rugs, drapes and household equipment), or improvements and repairs to existing household goods;
- (b) alterations or repairs to your new principal residence except as provided for in 2.4.1
- (c) expenditures for which specific provisions (including any limitations) are made elsewhere in this program;
- (d) expenses related to financial arrangements resulting from the acquisition or disposal of permanent accommodation (e.g. mortgage finder's fees, surveyor's fees on the sale of the principal residence, adjustments on closing, such as municipal taxes, etc.);
- (e) higher costs for insurance and car licences.

### **7.4 Allowances**

7.4.1 Expenses may be claimed for up to six (6) percent of your annual salary in effect on the day of departure (original receipts required).

7.4.2 Within that six percent maximum, you will be permitted to claim non-accountable incidental relocation expenses of \$650. These are intended to cover those expenses and losses which cannot be supported by receipts. These include, but are not limited to:

- (a) loss of food which cannot be shipped;
- (b) loss of household goods which cannot be shipped;
- (c) loss of house plants; and
- (d) other minor out-of-pocket expenses.

## **7.5 Commuting Allowance**

7.5.1 When the new place of duty is within commuting distance of your principal residence, you may not decide right away whether to relocate. If you would otherwise be eligible for relocation, you may be given a commuting allowance, for a maximum period of six (6) months or until the end of unit qualification for FSS or ATC (whichever is greater), while the decision is being made.

7.5.2 When you qualify for assistance and the former and new places of duty are within commuting distance, the Manager, Corporate Travel & Relocation may approve the payment of a commuting allowance between your principal residence and the new place of duty.

7.5.3 For the use of a PMV, the employee-requested rate will apply (Appendix B of the *Travel Program*), however the monthly maximum payment cannot exceed that paid for private accommodation.

## **7.6 Spousal Employment Assistance**

7.6.1 You may claim the actual costs involved in helping a currently employed spouse to find suitable employment. Reimbursed costs will not exceed \$350 and are to be claimed as a separate reimbursement from incidental expenses.

## Part 8: Travel to the New Location

### 8.1 General

8.1.1 You and/or your family enter into travel status on the calendar day that the mover completes loading your household goods for shipment; or, if no household goods are shipped, on the calendar day you leave for the new place of duty.

8.1.2 The responsible manager will grant you reasonable time off with pay for the purpose of travel to the new location.

8.1.3 For purposes of reimbursing meals and accommodation, the necessary partial days in travel will be considered full travel status days.

8.1.4 If you have eligible dependants living in your principal residence who require care, you may be reimbursed dependant-care expenses for four (4) days while household goods are packed or unpacked, and loaded or unloaded. The provisions covering dependant-care during the HHT apply (see 3.2.2 (f)).

8.1.5 For disabled employees, there may be special costs related to transportation and accommodation during relocation. Reasonable, justifiable costs will be reimbursed.

8.1.6 You will also be reimbursed the cost of reasonable insurance on household goods which accompany you, your family, or both, while traveling to the new place of duty by commercial means, or while in temporary or interim accommodation.

8.1.7 The Manager, Corporate Travel & Relocation will ensure that expenses incurred for travel to the new location are actual and reasonable.

### Accommodation

**Note:** This section outlines special conditions that are not already covered by the *Travel Program*. For all other entitlements while on travel status, refer to the *Travel Program*.

### 8.2 Conditions

8.2.1 You will be reimbursed the actual cost of accommodation according to the provisions of this section.

8.2.2 You are not required to stay in NAV CANADA-approved hotels when traveling to the new place of duty but are expected to choose hotels with rates comparable to those in the NAV CANADA directory. When available, you should use efficiency units, particularly if the period of interim accommodation is prolonged.

8.2.3 The following principles apply when your family needs overnight commercial accommodation as a result of relocation, whether en route (to a maximum of five nights), or in temporary or interim accommodation:

- (a) multiple occupancy (maximum of three occupants) for the room that you, your spouse or both, and dependent children of 12 years and under occupy;

- (b) multiple occupancy of additional rooms (one additional room per group of three dependants over 12 years of age), provided there is a reasonable and justifiable need.

8.2.4 A second room may also be used when you require commercial accommodation for a family unit consisting of:

- (a) you, your spouse and more than one dependant under 12;
- (b) you, your spouse and one dependant over 12;
- (c) you and one dependant other than your spouse who is over 18 and of the opposite sex;
- (d) two dependants unaccompanied by you who are over 18 and of the opposite sex.

8.2.5 If private accommodation is used, you are the only one entitled to the private accommodation allowance.

### **8.3 Temporary Accommodation**

8.3.1 In addition to days en route, you, your family, or both, will also receive living expenses for a total of four (4) calendar days of temporary accommodation. These expenses are intended to cover costs incurred for necessary accommodation and meals at the start or end of the voyage, or both, while household goods are packed or unpacked, and loaded or unloaded. An additional day of temporary accommodation will be authorized, as needed, when you are required to remain at the former location for the formal inspection of corporately provided accommodation.

8.3.2 The same standards will apply as for meals, accommodation and incidentals en route.

8.3.3 When the unloading and unpacking of household goods does not immediately follow your or your family's arrival at the new place of duty, interim accommodation may be authorized.

### **8.4 Interim Accommodation**

8.4.1 During the four (4) calendar days of temporary accommodation provided in 8.3.1, the Manager, Corporate Travel & Relocation will reimburse necessary costs for accommodation, meals and incidental expenses.

8.4.2 If you require living expense assistance beyond the four days, interim accommodation may be approved. This assistance is given when you are unable to move into the new principal residence for reasons beyond your control.

8.4.3 Interim accommodation is neither automatic, nor an entitlement. If the Manager, Corporate Travel & Relocation is satisfied that assistance is required, reimbursement for interim accommodation will be authorized to a maximum number of days, as follows:

- (a) if you have shipped your household goods, nineteen (19) days reduced by the number of days for which living expenses were paid for an HHT; and
- (b) if you precede your dependants and receive TDRA, twelve (12) days upon their arrival at the new place of duty; if an HHT was taken during TDRA, this will be reduced by the number of days for which living expenses were paid for the HHT.

8.4.4 You are expected to find self-contained interim accommodation and leave the higher priced (hotel/motel-type) accommodation as soon as possible on arrival at the new place of duty. The Manager, Corporate Travel & Relocation can assist you with this.

8.4.5 Normally, the reimbursable period of interim accommodation will end on the day after your household goods arrive at the new principal residence.

8.4.6 When the Manager, Corporate Travel & Relocation is satisfied that you were unable to occupy permanent accommodation for a period exceeding the maximum specified in 8.4.3, you will be reimbursed the actual cost of accommodation only, for a further specified period as follows:

- (a) if, through no fault of you or your dependants, the household goods were not delivered because of shipment delays, a period ending two days after delivery;
- (b) if you are to occupy corporately provided accommodation at the new place of duty, a period ending two days after the accommodation becomes available; or
- (c) in any other case, for a period considered to be reasonable and justifiable by the Manager, Corporate Travel & Relocation. When approving these extensions, consideration will be given to the availability of accommodation at that location.

## **Meals and Incidentals**

### **8.5 Conditions**

8.5.1 You will be reimbursed for meals while in interim accommodation according to the provisions in this section.

8.5.2 Incidental travel expenses are not payable while you are in interim accommodation.

8.5.3 For each full calendar day you are en route (a maximum of five days), meals and incidentals will be reimbursed in accordance with Appendix C of the *Travel Program* and paid to you and each dependant 12 years and over.

8.5.4 Dependants under 12 will receive one-half of that allowance, except when such expenses are incurred at an isolated post; then actual and reasonable expenses may be paid.

8.5.5 You may be reimbursed for expenses associated with additional days beyond those set out in 8.5.3 above if you would otherwise be entitled to receive paid

accommodation and meals upon arrival at the new place of duty.

8.5.6 You are the only one entitled to the incidental expense allowance (Appendix C of the *Travel Program*). The allowance paid will depend on the type of accommodation occupied.

## Transportation

### 8.6 Conditions

8.6.1 All distances referred to in this section will be determined in accordance with MSN Maps and Directions (quickest route).

8.6.2 When the distance between your former and new places of duty is less than 500 kilometres:

- (a) You will travel by PMV to the new location. If you do not own a PMV or the PMV has been moved, you or your family will be reimbursed for the cost of a rental vehicle for the trip. If you do not hold a valid driver's licence, travel by commercial carrier will be arranged.
- (b) In all cases, the maximum you will be reimbursed for mileage is two PMVs at the rate specified in Appendix B of the *Travel Program* (employer-requested rate). You will be responsible for any additional shipment/transportation of vehicles.
- (c) Time off associated with travel by PMV will be based on one day of leave per PMV moved pursuant to (a) and (b) above. In all cases, the maximum of two (2) days of leave will be provided.

8.6.3 When the distance between your former and new places of duty is greater than 500 kilometers:

- (a) You may choose to drive one PMV to the new place of duty or travel by commercial carrier. Should you (or your family) travel by PMV, you will be reimbursed the employer-requested rate specified in Appendix B of the *Travel Program* as per the table below. Time off associated with travel by PMV will be based on one day of leave per 500 kilometres of travel to a maximum of 5 as follows:

Distance	Day(s) of Leave	Mileage Reimbursement
1-500	1	Actual Mileage
501-1000	2	Actual Mileage
1001-1500	3	Actual Mileage
1501-2000	4	Actual Mileage
2001-2500	5	Actual Mileage
> 2500	5	2500 kms

- (b) If you own more than one PMV, you may ship one PMV (if you drive one) or two PMVs (if you travel by commercial carrier). Any additional shipment of vehicles is your responsibility.

(c) You may choose to drive a second PMV from the former place of duty to the new one. Meals and incidentals will be reimbursed in accordance with section 8.5.3 and mileage expenses will be reimbursed in accordance with sections 8.6.1 (up to 2,500 kilometres) and 8.5.3, no additional leave provided.

8.6.4 If you travel by commercial carrier:

- (a) You will be subject to the transportation and travel standards outlined in the *Travel Program*. If you precede your dependant(s), one of them, normally your spouse, will be regarded as the employee for purposes of establishing travel standards and allowances.
- (b) You may either be provided with the appropriate tickets, or reimbursed for the costs of this transportation. You will also be reimbursed:
  - (i) reasonable local transportation costs between the commercial carrier's terminals and the principal residences at both the former and new places of duty; and
  - (ii) the living expenses outlined in section 8.5 for each day of travel (based on the carrier's schedule).

8.6.5 Shipping a PMV, even over a short distance, may involve lengthy transit time. If shipping by rail, you are strongly encouraged to drive to and from the rail head to avoid connecting service which could mean lengthy delays in shipment. You should also note that the rail shipping service may not accept antique vehicles and vehicles over 15 years old; vehicles must move on and off the transport conveyance under their own power.

8.6.6 Rental vehicle costs incurred while your primary PMV is being shipped are reimbursable.

8.6.7 When you must deliver your PMV to a point of shipment, the following expenses are reimbursable:

- (a) the kilometric (employee-requested) rate in Appendix B of the *Travel Program*, to cover the expense of moving a PMV to and from the auto transfer agent's depot at each end of the move;
- (b) if required, one-way transportation by the most economical means for you to return from, and travel to, the auto transfer agent's depot at each end of the move;
- (c) the charges levied by the transfer agent to deliver the PMV to, and receive it from, the corporate carrier; and
- (d) the charges for storing the PMV at the agent's depot for a total combined maximum period of ten (10) days.

8.6.8 When you ship your PMV by means other than corporate mover, or ship a vehicle registered to you, your spouse or dependant that does not meet the definition of a PMV for shipment purposes, you will be reimbursed for the actual and reasonable costs incurred on presentation of proof of payment. These cannot exceed the cost of shipping



a PMV using the most economical mode via corporate mover.

8.6.9 If you neglect to remove personal effects from your vehicle as stipulated by the mover prior to shipping, the mover may refuse to ship it, or nullify the insurance coverage.

8.6.10 You are expected to complete the journey without unnecessary delays. Transportation and living expenses will not be paid for side-trips, or delays resulting from a personal decision or negligence.

## Part 9: Lump Sum Option

### 9.1 General

9.1.1 You have the option of using the provisions set out in the preceding sections, or the Lump Sum option. This allows for part of the relocation to be administered by NAV CANADA (Core Component) and part to be managed by you, through a lump sum payment (Customized Component).

### 9.2 Core Components

9.2.1 The following will be administered directly by NAV CANADA:

- (a) Shipment of household goods (includes pack, unpack, load, unload);
- (b) Shipment of one (1) PMV;
- (c) Real estate commission (sale of principal residence);
- (d) Fees (legal, principal residence acquisition/disposal, acquisition of lease/ lease termination);
- (e) Appraisal fees (sale of principal residence);
- (f) TDRA, up to six (6) months;
- (g) The most practical and economical transportation from the place of duty to the new location for you and your dependants;
- (h) Storage in-transit;
- (i) Long-term storage for Isolated Post assignment.

9.2.3 In the course of relocation, you may not use all of the above elements. In the event that you assume responsibility for selling or retaining your principal residence, the savings associated with the reimbursement of the real estate commission or long-term storage for Isolated Post assignment may be passed along to you, subject to the conditions below.

#### (a) Sale of Principal Residence

- (i) The value transferred to the customized funding envelope will be 50% of the estimated real estate commission fees, calculated on the residence value as per the latest tax assessment, at the NAV CANADA-negotiated real estate commission rate, capped at \$8,250.
- (ii) This amount is only transferred upon qualification at the new location or upon expiry of any return right to your former location.
- (iii) You have up to thirty (30) days prior to your reporting date, or seven (7) calendar days from the date of acceptance of your letter of offer, whichever date is later, to exercise this option.
- (iv) If you use this provision and are eligible for TDRA, you will be entitled to reimbursement of actual TDRA expenses for up to one (1) month.

**Note:** If you take this credit when retaining your home, you must sign a waiver foregoing any future reimbursement by NAV CANADA of real estate fees, legal fees or other related disposal costs for the property in question.

#### (b) Long-Term Storage (Isolated Post only)

- (i) The value transferred to the customized funding envelope will be 80% of the savings in lieu of storage of major appliances (fridge, freezer, stove, washer, dryer and/or dishwasher).
- (ii) For transfer value purposes, the savings will be calculated on the weight/volume of the items (industry averages), based on the actual duration of the storage requirement (actual duration of the isolated post assignment up to a maximum of twenty-four (24) months, capped at \$1,920).

### 9.3 Customized Components

9.3.1 NAV CANADA will provide/advance a lump sum for discretionary expenses. This lump sum will allow you to fund other elements of relocation that are not covered under the Core Components.

9.3.2 On completion of the relocation or at the end of twelve (12) months from the date the lump sum was issued, whichever comes first, any monies that cannot be applied to non-taxable reimbursable expenses as per the Income Tax Act will be considered a taxable benefit.

9.3.3 The customized funding envelope (lump sum) is calculated as follows:

(Real Estate Commission Element x 35%) **plus** (Transportation of Household Goods Element x 35%) **plus** (Transportation of Family Element x 35%) **plus** (Incidental Expense Element) = customized funding envelope.

The elements of the customized funding envelope are as follows:

#### (a) Real Estate Commission Element

- (i) Homeowner: The real estate commission payable based on the established appraised value of the home, to a maximum of \$16,500. (Applicable taxes excluded).
- (ii) Renter: An amount of \$1,000.

**Note:** The appraised value will be used as the basis to estimate the Real Estate Commission Element for purposes of an initial calculation of the customized funding envelope. The sale price of the principal residence will be used to finalize the customized funding envelope upon final sale.

#### (b) Transportation of Household Goods Element

- (i) This is the cost of shipping household goods from one location to another (based on an estimate from the mover). Household goods exclude shipment of all vehicles.

**Note:** The actual household goods shipment invoice will be used in lieu of the estimate to finalize the customized funding envelope.

#### (c) Transportation of Family Element

- (i) This is the cost of one-way transportation from the former place of duty to the new one. It is determined by multiplying the family size by the appropriate kilometric rate (based on point of origin as per the *Travel Program* Appendix B: (Employer-requested Rate) by the distance between the former place of duty and the new one.
- (ii) Formula: {distance x *Travel Program* Appendix B: (Employer-requested Rate) x family size x 35%}

(d) Incidental Expense Element

- (i) A non-accountable incidental expense allowance of \$650.00; and
- (ii) A transfer allowance equivalent to \$3,750.00.

#### **9.4 Conditions of Assistance**

9.4.1 Temporary Dual Residence Assistance (TDRA): If you qualify, TDRA will be provided under the same conditions as outlined in Part 4 of the *Relocation Program* provisions.

9.4.2 Transportation:

- (a) You and your dependants will be provided with the most practical and economical transportation from the place of duty to the new location. The third-party provider of travel services will arrange all travel via a commercial carrier.
- (b) There will be no reimbursement from either the Core or Customized component funds for travel arrangements made outside of the NAV CANADA service provider.

9.4.3 Expenses: Within thirty (30) days of the date of your arrival or that of your dependant(s) at the new place of duty, whichever is later, you are required to submit a complete relocation expense claim with the necessary supporting documentation.