



## Relocation Assistance

**University Policy No:** HR6405  
**Classification:** Human Resources  
**Approving Authority:** Board of Governors  
**Effective Date:** June 2019  
**Supersedes:** February 2003  
**Last Editorial Change:**  
**Mandated Review:** June 2026

**Associated Procedures:** [Relocation Assistance Procedures](#); [Home Loan Support Program Procedures](#)

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### Purpose

- 1.00 The purpose of this policy is to assist new employees with the cost of their relocation to enable their work at the University of Victoria. This policy supports the university's commitment to provide resources and develop targeted initiatives to recruit a diverse and talented community of faculty, librarians, researchers, and staff, and to manage relocation expenses paid by the university in a consistent, efficient, and cost-effective manner.

### Definitions

- 2.00 For the purposes of this policy, the following definitions apply.

**"administrative authority"** means the dean of a Faculty, Head of a Division, University Librarian, or the equivalent non-academic administrator.

**"home loan support"** means the university's program, as set out in the Home Loan Support Program Procedures, which enables eligible appointees to secure assistance in financing a home purchase.

**"relocation assistance"** means financial assistance in the form of reimbursement of eligible expenses incurred for a house-hunting trip, plus either a lump sum relocation allowance or the reimbursement of eligible expenses associated with the costs of an appointee's move, provided in accordance with this policy.

**"travel assistance"** means an amount equal to the cost of return Economy Class airfare (as defined in the [Travel and Business Expenses policy](#)), to Victoria from the appointee's place of residence at the commencement of their appointment, plus incidental expenses.

### Scope

- 3.00 Relocation assistance is available to faculty, librarians, and senior excluded staff, who are commencing regular or continuing appointments, and are relocating their primary residence from a distance of more than 50 kilometres from their primary work site.

- 3.01 Exceptions to eligibility may be considered by the Associate Vice-President Faculty Relations or the Associate Vice-President Human Resources on a case-by-case basis.
- 4.00 Travel assistance is available for faculty and librarians with appointments of less than two years – see the [Relocation Assistance Procedures](#).
- 5.00 Home loan support is available to eligible faculty, librarians, and senior excluded staff, pursuant to the [Home Loan Support Program Procedures](#).

### **Policy**

- 6.00 At the time of appointment, relocation assistance or travel assistance may be provided to eligible new employees to assist with the cost of their relocation as approved by the appropriate administrative authority.

### House Hunting

- 7.00 The university will reimburse reasonable house hunting expenses in accordance with this policy's procedures and the [Travel and Business Expenses Policy](#).

### Relocation Expenses

- 8.00 Relocation assistance in the form of a lump sum or reimbursement for eligible expenses will be documented in the letter of appointment and offered in accordance with the procedures and subject to the following categories of eligibility:
- (a) faculty members and librarians relocating from within Canada: relocation assistance may, in the discretion of the administrative authority, be paid either in the form of a lump sum, or reimbursement upon submission of receipts;
  - (b) faculty members and librarians relocating from outside Canada: relocation expenses will be reimbursed upon submission of receipts; and
  - (c) senior excluded appointments: relocation expenses will be reimbursed upon submission of receipts.

- 9.00 All forms of relocation assistance are intended to assist with the applicant's move, and are not intended to cover all expenses that may be incurred.

- 10.00 Relocation assistance is subject to the limits set out in the [Relocation Assistance Procedures](#). Eligible and ineligible relocation expenses are outlined in these procedures.

### Income Tax

- 11.00 A lump sum relocation allowance is considered a taxable allowance by the Canada Revenue Agency (CRA) and consequently the appointee will receive a T4A reporting the allowance as income. For Canadian resident appointees, this income may be offset with legitimate moving expenses upon filing of their personal income taxes. The deductibility of specific moving expenses is therefore a personal matter between the appointee and the CRA. Appointees are therefore encouraged to keep their receipts for income tax purposes.

- 12.00 For non-Canadian residents, the CRA does not permit a tax deduction for moving expenses, potentially resulting in a taxable allowance that cannot be offset. Therefore, non-Canadian resident appointees are reimbursed for their actual moving costs instead of receiving the lump sum. Reimbursements with supporting receipts are non-taxable.

#### Repayment

- 13.00 If a recipient of funds under this policy leaves the university prior to completing 24 calendar months of full time (or equivalent) service, the recipient must repay on a pro-rata basis any relocation assistance funds they have received.

#### **Authorities and Officers**

- 14.00 The authorities and officers for this policy are:

- (i) Approving Authority: Board of Governors
- (ii) Designated Executive Officers: Vice-President Academic and Provost; Vice-President Finance and Operations
- (iii) Procedural Authorities: Vice-President Academic and Provost; Vice-President Finance and Operations
- (iv) Procedural Officers: Associate Vice-President Faculty Relations and Academic Administration; Associate Vice-President Human Resources

#### **Relevant Legislation**

[Income Tax Act, RSC 1985 c 1 \(5<sup>th</sup> Supp.\)](#)

#### **Related Policies and Documents**

[Signing Authority \(FM5100\)](#)

[Travel and Business Expenses \(FM5610\)](#)

## Relocation Assistance Procedures

**Procedural Authorities:** Vice-President Academic and Provost; Vice-President Finance and Operations  
**Procedural Officers:** Associate Vice-President Faculty Relations and Academic Administration; Associate Vice-President Human Resources

**Effective Date:** June 2019  
**Supersedes:** June 2019  
**Last Editorial Change:** none

**Parent Policy:** [Relocation Assistance \(HR6405\)](#)

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### Relocation Assistance

- 1.00 The amount of relocation assistance provided in the appointment letter is approved through the normal appointment letter approval process. The amounts in Table 1 are the normal maximums for relocation assistance.

**Table 1: Relocation Assistance Maximums**

Distance of Move	Maximum
50 – 1,000 km	\$7,850
1,001 – 2,500 km	\$12,150
2,501 – 4,000 km	\$18,150
4,001 km or more	\$18,800
Overseas	\$23,500

- 2.00 The maximum amounts in Table 1 may be exceeded if approved by the administrative authority for faculty and librarians, or the applicable vice-president (in consultation with the Associate Vice-President Human Resources) for senior excluded staff. The provisions of the Relocation Assistance policy on income tax implications will apply to all additional funds.
- 3.00 In determining the amount of assistance offered, factors which must be considered include the following:
- recruitment priority;
  - the appointee’s personal situation, such as number of dependents and actual real estate/moving costs;
  - budgetary constraints;
  - operational needs of the hiring unit; and
  - reasonable and legitimate relocation costs.
- 4.00 The overseas range is to be used when relocating a new appointee from outside Canada and the continental United States.
- 5.00 In circumstances where an appointee and their partner are being hired concurrently, only one of the two can claim benefits under this policy.

Limited Term Appointments

- 6.00 Full-time faculty and librarians with appointments of less than two years are eligible for travel assistance.
- 7.00 The total amount of travel assistance provided will not exceed one month’s salary if the appointee moves from within Canada or the continental United States, or two months’ salary if moving from elsewhere.
- 8.00 Persons who accept regular faculty or librarian appointments at the expiration of their initial term of appointment will be eligible for relocation assistance as detailed above, less the amount of any travel assistance already received.

Eligible Relocation Expenses

- 9.00 Expenses for which reimbursement can normally be claimed are described in the following table. The administrative authority may approve exceptions to these categories in writing, with a copy of the approval to the relevant vice-president.

**Table 2: Eligible Relocation Expenses**

House Hunting Expenses	
Eligible	Not Eligible
<ul style="list-style-type: none"> <li>• Economy Class airfare, accommodations, meals, local travel, and other reasonable expenses for the appointee and their partner for up to 7 days</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses associated with bringing other family members or individuals on the house hunting trip</li> </ul>
Relocation Travel	
Eligible	Not Eligible
<ul style="list-style-type: none"> <li>• One-way transportation, lodging, meals, and other reasonable expenses for the appointee, partner, and dependents to travel to Victoria.</li> <li>• Temporary lodging, meals, and prior and/or post relocation travel for the appointee, partner, and dependents for up to 14 days.</li> </ul>	n/a
Moving of Household and Personal Effects	
Eligible	Not Eligible
<ul style="list-style-type: none"> <li>• Packing, loading, delivery, unloading, and unpacking of household effects</li> <li>• Disassembly and assembly of effects</li> <li>• Storage of effects and delivery from storage</li> <li>• Insurance on effects while in transit</li> </ul>	<ul style="list-style-type: none"> <li>• Commissions or losses on the sale or purchase of property</li> <li>• Gratuities paid to movers</li> <li>• Servicing of appliances, furnishings, or equipment</li> </ul>

<ul style="list-style-type: none"> <li>• Expenses related to the relocation of pets up to a maximum of \$100</li> <li>• Reasonable legal expenses incurred in selling appointee's residence and purchasing a residence in Victoria</li> </ul>	<ul style="list-style-type: none"> <li>• Cleaning or repair</li> <li>• Utility connection fees</li> <li>• Expenses associated with moving the following items: <ul style="list-style-type: none"> <li>○ building materials (such as bricks, cement blocks, lumber, patio slate, sand, or gravel);</li> <li>○ firewood or railroad ties;</li> <li>○ goods of peculiarly inherent or extraordinary value (such as precious metals or fine art)</li> <li>○ hazardous goods (such as household cleaners, bleach, paint, aerosol, propane tanks (empty or full), explosives, firearms, ammunition, and any item that may be flammable or liable to contaminate, stain, or damage other goods);</li> <li>○ livestock;</li> <li>○ outbuildings (such as sheds or greenhouses) and swimming pools;</li> <li>○ perishables (including frozen food, dry goods, spices, etc.); and</li> <li>○ unusually large or heavy items (such as grand pianos)</li> </ul> </li> </ul>
<p>Automobile Transport</p>	
<p>Eligible</p>	<p>Not Eligible</p>
<ul style="list-style-type: none"> <li>• Travel by a personal automobile will be reimbursed at per-kilometre rates according to the Travel and Business Expenses policy.</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses associated with moving more than one automobile and one trailer, or any boats, construction equipment, tractors, farm equipment, campers, aircraft, or other motorized vehicles and their accessories</li> </ul>

Customs and Immigration	
Eligible	Not Eligible
<p>For the appointee, their partner, and dependents:</p> <ul style="list-style-type: none"> <li>• Translation and certification of documents where required by the Government of Canada</li> <li>• Immigration fees levied by the Government of Canada or the British Columbia Provincial Nomination Program, including work permit, employer compliance for work at the university, and permanent residency fees</li> <li>• Immigration medical exams required by the Government of Canada or the university</li> <li>• Required English language tests and educational assessment fees</li> <li>• Police criminal record checks and fingerprinting/biometrics</li> </ul>	<ul style="list-style-type: none"> <li>• Emigration or border fees levied by a foreign government</li> <li>• Passport fees</li> <li>• Immigration legal services</li> </ul>
Health Care	
Eligible	Not Eligible
<ul style="list-style-type: none"> <li>• Health care expenses for the appointee and their family during the waiting period before MSP benefits apply</li> </ul>	n/a

10.00 To ensure that claimants are fully informed, they should be provided with the Relocation Assistance Policy and these procedures.

## Home Loan Support Program Procedures

**Procedural Authorities:** Vice-President Academic and Provost, Vice-President Finance and Operations  
**Procedural Officers:** Associate Vice-President Faculty Relations and Academic Administration, Associate Vice-President Human Resources

**Effective Date:** June 2019  
**Supersedes:** December 2017  
**Last Editorial Change:** none

**Parent Policy:** [Relocation Assistance \(HR6405\)](#)

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### **Purpose**

- 1.00 This procedure sets out the terms and conditions of the Home Loan Support Program for eligible new faculty members, librarians, and senior excluded staff.

### **Scope**

- 2.00 The terms of this revised Home Loan Support Program apply to loan applications received on or after July 1, 2019.

- 3.00 The Home Loan Support Program applies to:

- (a) newly recruited full-time faculty members and librarians appointed to regular, tenured, or tenure-track appointments at the university, and
- (b) newly recruited full-time senior excluded staff appointed to continuing appointments at the university,

who are eligible for relocation assistance. This program does not apply to anyone with a Limited Term appointment.

- 4.00 Members of the above group are referred to below as "Eligible Member" or "Member" and they are eligible to apply for home loan support under these procedures.

### **Application Forms**

- 5.00 Application forms may be obtained from the Office of the General Counsel.

### **Deadline**

- 6.00 Eligible Members must normally apply for home loan support no later than five years after the start date of their appointment. Requests to extend the eligibility period will be considered on a case-by-case basis and approved by the applicable vice-president.
- 7.00 If the Member plans to purchase a residence prior to the effective date of their appointment, they may apply at any time after the appointment has been approved by the applicable vice-president.



### **Terms of the Home Loan**

8.00 The following are the terms of the home loan.

- (a) The principal amount of the loan is \$50,000, or a lesser amount at the option of the Member.
- (b) The term of the loan is fifteen years, or until the Eligible Member leaves the employ of the university, whichever is earlier.
- (c) The principal amount may be repaid at any time or in installments during the term of the loan. However, no repayment is required during the first five years. Repayment must commence no later than the fifth anniversary of the commencement of the loan term.
- (d) The then outstanding principal amount of the loan is due and payable at the end of the term, and it must be repaid on the last day of the term of the loan.
- (e) The loan is interest-free during its term.
- (f) The loan will only be given to assist with the purchase of the Eligible Member's first owner-occupied residence in Lower Vancouver Island. The loan may not be used to refinance a purchase already made or to make a new purchase when the Member already owns a house within 50 km of their primary UVic work site at the time of their appointment.
- (g) Normally, the total amounts of the first mortgage on the property plus the university loan, plus any unsecured loan negotiated with the bank directly, must not exceed 95% of the purchase price of the residence (loan-to-value ratio must not exceed 95%).
- (h) A mortgage securing the loan will be registered against the title to the residence in the Land Title Office. The university will pay all legal fees and registration costs associated with the registration and discharge of the mortgage.
- (i) The loan funds will normally be released to the Member's conveyancing lawyer by the university's lawyer after the mortgage is submitted for registration in the Land Title Office.
- (j) Any exceptions to these terms must be approved in writing by the Associate Vice-President Faculty Relations and Academic Administration or the Associate Vice-President Human Resources, as applicable.

### **Income Tax Implications**

9.00 Because the loan is interest-free, the value of the interest foregone by the university will be reported on the Member's T-4 slip as a taxable benefit. The interest rate used to calculate the taxable benefit from the loan will be the quarterly rate set by the Canada Revenue Agency for interest-free loans.

### **Sale of Residence**

- 10.00 When a Member sells the residence for which the home loan was originally made, the amount of the home loan then unpaid must be repaid to the university.
  
- 11.00 The university may, in its discretion, agree to allow the Member to transfer the home loan to a principal residence that the Member is purchasing after sale of the original residence. In this circumstance, it is expected that the loan-to-value ratio on the new property would not exceed 90% and that the Member would pay all legal and registration costs. Such arrangements must be individually approved and must be discussed in advance with the Office of the General Counsel.