

# **Public Service Relocation and Employment Expenses Regulation**

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## **Part 1**

### **Application**

#### **1 General**

This Regulation applies to employees of the Alberta Public Service and is in addition to the Treasury Board Directive on travel, meals and hospitality expenses.

## **Part 2**

### **Authorization**

#### **2 Approval of Claims**

- (1) Where related expenses are incurred but not expressly authorized by this Regulation, the deputy head shall determine if the expense falls within the intent of this Regulation. The deputy head shall determine the amount of such reimbursement.
- (2) When maximum amounts are set in this Regulation, the deputy head or designate may not increase those amounts.

## **Part 3**

### **Reimbursement of Expenses and Allowances**

#### **3 Basis for Reimbursement or Allowance**

- (1) Unless otherwise set out in this Regulation, an employee must submit receipts or satisfactory proof of payment for reimbursement of expenses.
- (2) When an employee receives a discount, credit or bonus for travel that reduces the original travel cost, only the net expense may be claimed. This subsection is not applicable when the employee receives a rebate, credit or privilege for using a personal credit card for which a fee has been paid.

#### **4 Goods and Services Tax (GST)**

- (1) When an employee is charged GST on allowable expenses authorized in this Regulation, the employee will be reimbursed either the total amount shown on the receipt, including the GST, or the maximum amount allowed for the expense, whichever is less.
- (2) GST charged by a real estate agent will be reimbursed only if it is documented by receipt or proof of payment.
- (3) GST and other taxes cannot be claimed on allowances.

### **Part 4**

#### **Expenses While Not Travelling on Government Business**

##### **5 Fort McMurray Allowance**

An employee who is employed and resides in Fort McMurray, Alberta, or its vicinity, shall be paid an allowance of \$478.17 for each bi-weekly pay period served, pro-rated for each partial pay period effective October 1, 2009.

##### **6 Fort Chipewyan Trips Out**

Until road access is provided to Fort Chipewyan, an employee who has completed six months of full-time service in Fort Chipewyan may claim return economy air fare, including for the employee's immediate family, to Fort McMurray once in each fiscal year.

##### **7 Northern Trips Out**

Employees who are employed and reside north of the 57th parallel of north latitude in the province of Alberta are eligible for up to two return economy class trips out per year with eligible dependent(s). The trips out are a taxable benefit. The deputy head or designate shall pay for costs of return travel from the employee's residence to Calgary or Edmonton (or another urban centre between the employee's residence and Calgary) for the employee and eligible dependent(s). An eligible dependent is one who meets the definition in the employee's group benefit plan

## Part 5

### Alternative Transportation

#### 8 Using Alternative Private Transportation for Government Business

The deputy head or designate may authorize an employee to use alternative transportation for government business when travelling by other means is not reasonable or possible. The employee shall supply all fuel and oil for motorized vehicles and aircraft and may claim an allowance of:

- (a) \$16.93 for each half work day or part of a half work day for which the employee provides and uses a fully equipped saddled horse; or
- (b) \$5.89 per running hour for a two wheeled trail machine; or
- (c) \$8.29 per running hour for a three wheeled trail machine; or
- (d) \$9.15 per running hour for a four wheeled trail machine; or
- (e) \$15.90 per running hour for a six to eight wheeled all-terrain vehicle; or
- (f) \$10.98 per running hour for a snowmobile; or
- (g) \$11.73 per running hour for a power boat with less than 50 horsepower; or
- (h) \$16.81 per running hour for a power boat with more than 50 horsepower.
- (i) the amount of \$0.89 per air mile travelled on private or leased aircraft if the employee initiated the request, or reimbursement of the cost of leasing an aircraft, whichever is less;
- (j) an amount equivalent to the cost of leasing an aircraft if the department has requested use of the employee's own aircraft and the air mileage rate does not cover the air transportation cost of the trip; or an allowance of \$0.89 per air mile travelled

#### 9 Insurance for Alternative Private Transportation

If an insurance company or agent requires the employee's horse, boat or off road vehicle to be insured for use on government business, the employee may claim the amount of the premium to a maximum of \$84.00 per year, pro-rated if the insurance is for less than a year.

## **Part 6**

### **Work Camp and Mobile Accommodation Expenses and Allowances**

#### **10 Work Camp Allowances and Expenses**

- (1) If an employee uses accommodation and eats meals at a work camp maintained by the employer or a contractor, the employee may claim for reimbursement of meals, accommodation and bedding charges.
- (2) If the employer provides an employee with accommodation and kitchen facilities or a tent, trailer or other portable shelter, the employee may claim for a meal allowance of \$23.20 per day and reimbursement for the laundering of bedding.
- (3) If an employee provides their own mobile accommodation and cooking facilities, the employee may claim for a meal allowance of \$23.20 per day and an accommodation allowance of \$20.15 per night.
- (4) If a wage employee is not part of an approved mobile party and is requested to reside somewhere other than an approved work camp, the wage employee may claim an allowance of \$46.30 per day.

## **Part 7**

### **Relocation Expenses and Allowances**

#### **11 Definition**

In this Part, "family" means an employee's spouse, benefit partner, children and others who normally live with the employee and are members of the employee's household.

#### **12 Eligibility for Relocation Expenses**

- (1) When the deputy head or designate requires an employee to relocate, the employee may claim all relocation expenses and allowances in accordance with this Regulation.
- (2) When an employee requests and is granted a transfer, or is successful in a competition for appointment to a position, the employee may claim relocation expenses authorized by the deputy head or designate.
- (3) For the purposes of this Part, new hires to the Government of Alberta who must relocate in order to commence employment may claim relocation expenses authorized by the deputy head or designate.

### **13 Time Off for Relocation**

- (1) If an employee is required to relocate within Alberta, the employee shall be granted up to three work days leave with pay.
- (2) If an employee is required to relocate outside Alberta, the employee shall be granted leave with pay as authorized by the deputy head or designate.
- (3) If the deputy head or designate requires an employee to relocate when there is a change in job location, the employee shall be granted up to five work days leave with pay to locate a new residence.

### **14 Temporary Accommodation**

- (1) If an employee requires temporary accommodation while relocating, the employee shall:
  - (a) be reimbursed for the cost of the accommodation for the employee and the employee's family; or
  - (b) receive an accommodation allowance of \$20.15 per night.
- (2) The maximum period of temporary accommodation for an employee and the employee's family is 30 calendar days, unless the deputy head or designate approves a longer period.

### **15 Meal and Per Diem Expenses While Relocating**

An employee will be reimbursed while relocating at the rate of:

- (a) the meal expenses and per diem allowance for an employee on travel status as provided for under the Treasury Board Directive; and
- (b) a \$17.10 subsistence allowance per day for each child under 10 years; and
- (c) a \$40.85 subsistence allowance per day for each additional family member.

### **16 Use of Private Vehicle While Relocating**

The deputy head or designate may approve the use of an employee's private vehicle at the rate of \$0.165 per kilometre for:

- (a) travelling to a new work location, including with the employee's family, after the employee has been relocated by the department; or
- (b) commuting substantial distances between the employee's residence and a new workplace.

## **17 Real Estate Fees**

- (1) If an employee owns a residence, including a mobile home, which must be sold upon relocation, the employee shall be reimbursed for real estate fees up to a maximum of seven percent of the selling price of the residence.
- (2) The employee must reside in the residence, list the residence for sale within six months of being notified of the relocation and make every effort to sell the residence within one year.
- (3) The deputy head or designate may approve an extension to the time requirements.

## **18 Legal Expenses**

- (1) An employee will be reimbursed for legal fees up to a maximum of \$1,950 when:
  - (a) an employee owns a residence, including a mobile home, which must be sold upon relocation; or
  - (b) if the employee must purchase a new residence; or
  - (c) if the employee must both sell and purchase a residence.

## **19 House Hunting Trip Expenses**

The deputy head or designate may approve house hunting trip expenses and allowances for:

- (a) return transportation by the most economical and direct means for the employee and spouse or benefit partner; and
- (b) meal allowances and a personal allowance of \$7.35 per day for the employee and spouse or benefit partner; and
- (c) the cost of accommodation for the employee and the employee's spouse or benefit partner or a private accommodation allowance of \$20.15 per night; and
- (d) a private vehicle rate of \$0.165 per kilometre, or the cost of renting a car.

## **20 Transportation Expenses**

- (1) The deputy head or designate may approve expenses for transportation costs:
  - (a) associated with relocating from the old residence to the new residence for the employee and the employee's family; and
  - (b) for household effects; and

- (c) associated with relocating a mobile or modular home; and
  - (d) for the employee's own private vehicle.
- (2) If an employee travels from the old residence to the new residence in the employee's vehicle, a kilometre rate of \$0.165 may be claimed.

## **21 Government Owned Housing**

If an employee occupies government owned housing and is required to relocate upon retirement, the employee may claim an allowance of \$854 to assist with the cost of relocating.

## **22 Incidental Expenses**

An employee may be reimbursed for related incidental relocation expenses:

- (a) up to an allowance of \$735; or
- (b) for reimbursement of actual expenditures with receipts to a maximum of \$1,832.

## **23 Other Discretionary Fees and Expenses**

The deputy head or designate may authorize the employee to be reimbursed for all or part of:

- (a) a mortgage penalty fee paid to a mortgagee on an existing mortgage that is discharged before its term; and
- (b) an amount required to be paid to a landlord for breaking a tenancy lease before its expiration date; and
- (c) interim financing interest charges and administrative fees on a bridging loan required to provide the down payment on a new residence pending the sale of a former residence; and
- (d) duplicate housing costs incurred on new and former residences during the period when an employee is occupying and making mortgage or rent payments for the new residence but has not yet sold the former residence.