



## RELOCATION OUT ASSISTANCE

**Applicable to Employees under the Nunavut Employees  
Union and Excluded and Managers Group**

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### Relocation Assistance

The Government provides financial assistance to an employee who terminates employment and certifies his or her intention to leave the community of employment. The relocation assistance applies to all Government employees except to casual employees, local hires and employees of Nunavut Power Corporation.

**The Financial Management Board approved that all monetary benefits for relocation purposes that exist under the NEU Collective Agreement Expiring September 30, 2006 currently apply to the Excluded & Management (HAY) groups. (Record of Decision - ROD dated June 1, 2004)**

#### 1. Calculation of Relocation OUT Assistance

- a. The Government's financial assistance on termination is a lump sum payment based on the length of service, community of employment, family status and the type of accommodation.
    - i. Indeterminate employees – will be provided financial assistance on a percentage basis for years of completed service (see Appendix A & C)
    - ii. Term employees – will be provided financial assistance on a percentage basis for years of completed services (see Appendix B & C).
  - b. Members of Nunavut Employees Union who terminate employment and who were continuously employed in the Government workforce on June 1, 2001 have the option of choosing the reimbursement payments outlined in Article 42 of 1998-2000 collective agreement between the Government of Northwest Territories and the Union of Northern Workers (copies of the agreement are available from the departmental Human Resources Practitioner and from the Department of Human Resources).
  - c. Employees under the Excluded & Managers Group who were hired before April 1, 2000 have the option of choosing the reimbursement payment of Relocation program as outlined in the Appendix H of Excluded & Managers Handbook).
2. Employees who are dismissed, rejected on probation or declared to have abandoned their position are not eligible for removal assistance.

3. The estate of a deceased employee is eligible for 100% relocation allowance.
4. An employee who does not provide required notice of the termination of their employment will not be entitled to any relocation allowance.
5. An employee who receives relocation assistance from any other source (directly or indirectly) will not be eligible for relocation assistance.
6. Long term storage will be terminated after 30 days from the date of resignation.
7. The employee is responsible for making all the moving and travel arrangements and paying for their move.
8. Claims or lump sum payments are to be reduced by any monies owed to the Government and are reported as taxable income.
9. Required documents to qualify for Relocation Out Assistance
  - a. Copy of resignation letter from the employee
  - b. Copy of the acceptance letter from the employee's supervisor.
  - c. Employee's clearance certificate.
  - d. Copies of contracts or receipts from bonafide movers or transportation agents
  - e. Copies of airline tickets for the employee and dependants
  - f. Confirmation of employee's intention to leave the community of employment (see Appendix D – Statutory Declaration)

### **Disclaimer**

This information package does not contain all the details of the Relocation entitlements or procedures, which guide employee relocation. More detailed information is available from the Relocation Coordinator who will provide additional details upon request. Authorities and references include Main Collective Agreement with NEU, Management/Excluded Handbook and Human Resource Manual.

**APPENDIX A**

**Maximum Relocation Allowance  
 Indeterminate Employee**

<b>Community</b>	<b>Unfurnished Without Dependants</b>	<b>Unfurnished With Dependants</b>	<b>Furnished Without Dependants</b>	<b>Furnished With Dependants</b>
Arctic Bay	8,287	13,812	6,215	10,359
Qikiqtarjuaq	8,042	13,404	6,032	10,053
Cape Dorset	7,729	12,882	5,797	9,662
Clyde River	9,058	15,096	6,793	11,322
Grise Fiord	10,638	17,730	7,979	13,298
Hall Beach	8,233	13,722	6,175	10,292
Igloolik	8,233	13,722	6,175	10,292
Iqaluit	6,170	10,284	4,628	7,713
Kimmirut	6,732	11,220	5,049	8,415
Nanisivik	8,078	13,464	6,059	10,098
Pangnirtung	7,376	12,294	5,532	9,221
Pond Inlet	10,066	16,776	7,549	12,582
Resolute Bay	8,338	13,896	6,253	10,422
Sanikiluaq	4,979	8,298	3,734	6,224
Arviat	5,152	8,586	3,864	6,440
Baker Lake	7,085	11,808	5,314	8,856
Chesterfield Inlet	5,994	9,990	4,496	7,493
Coral Harbour	7,988	13,314	5,991	9,986
Rankin Inlet	5,180	8,634	3,885	6,476
Repulse Bay	7,988	13,314	5,991	9,986
Whale Cove	5,944	9,906	4,458	7,430
Cambridge Bay	5,022	8,370	3,767	6,278
Gjoa Haven	8,021	13,368	6,016	10,026
Kugluktuk	4,964	8,274	3,723	6,206
Kugaaruk	8,935	14,892	6,701	11,169
Taloyoak	8,554	14,256	6,415	10,692

**APPENDIX B**

**Maximum Relocation Allowance  
 Term Employees**

<b>Community</b>	<b>Unfurnished Without Dependants</b>	<b>Unfurnished With Dependants</b>	<b>Furnished Without Dependants</b>	<b>Furnished With Dependants</b>
Arctic Bay	6,215	10,359	4,662	7,769
Qikiqtarjuaq	6,032	10,053	4,524	7,540
Cape Dorset	5,797	9,662	4,348	7,247
Clyde River	6,793	11,322	5,095	8,492
Grise Fiord	7,979	13,298	5,984	9,974
Hall Beach	6,175	10,292	4,631	7,719
Igloolik	6,175	10,292	4,631	7,719
Iqaluit	4,628	7,713	3,471	5,785
Kimmirut	5,049	8,415	3,787	6,311
Nanisivik	6,059	10,098	4,544	7,574
Pangnirtung	5,533	9,221	4,149	6,916
Pond Inlet	7,549	12,582	5,662	9,437
Resolute Bay	6,253	10,422	4,690	7,817
Sanikiluaq	3,734	6,224	2,801	4,668
Arviat	3,864	6,440	2,898	4,830
Baker Lake	5,314	8,856	3,985	6,642
Chesterfield Inlet	4,496	7,493	3,373	5,620
Coral Harbour	5,992	9,986	4,494	7,490
Rankin Inlet	3,886	6,476	2,914	4,857
Repulse Bay	5,992	9,986	4,494	7,490
Whale Cove	4,458	7,430	3,344	5,573
Cambridge Bay	3,767	6,278	2,825	4,709
Gjoa Haven	6,016	10,026	4,512	7,520
Kugluktuk	3,724	6,206	2,793	4,655
Kugaaruk	6,701	11,169	5,026	8,377
Taloyoak	6,415	10,692	4,811	8,019

**APPENDIX C**

**Relocation Out Allowance Eligibility %  
Indeterminate and Term Employees**

<b>Length of Service</b>	<b>Entitlement</b>
1 year or less	0%
2 years and less than 3 years	0%
3 years and less than 4 years	50%
4 years and less than 5 years	60%
5 years and less than 6 years	70%
6 years or greater	100%

**APPENDIX D**

**STATUTORY DECLARATION**

CANADA

IN THE MATTER OF  
INTENT TO LEAVE

NUNAVUT TERRITORY

I, \_\_\_\_\_ of the \_\_\_\_\_ in the Territory of Nunavut, DO SOLEMNLY DECLARE that I am moving myself, my dependants, and my effects from my community of employment within 30 days of my termination date of \_\_\_\_\_ (please specify date).

I also, DO SOLEMNLY DECLARE that, I or my dependants will not be receiving any relocation out assistance from any other source.

And, I make solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the CANADA EVIDENCE ACT.

DECLARED BEFORE ME AT

\_\_\_\_\_  
IN NUNAVUT TERRITORY

\_\_\_\_\_  
DECLARANT

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D. \_\_\_\_\_

A COMMISSIONER FOR OATHS, FOR THE NUNAVUT TERRITORY  
MY COMMISSION EXPIRES: \_\_\_\_\_

## **FREQUENTLY ASKED QUESTIONS**

### **Who arranges the move?**

You will be responsible for making all moving and travel arrangements and paying for your move.

### **What are the documents needed to qualify for that assistance?**

- a. Copy of resignation letter from the employee.
- b. Copy of the acceptance letter from the employee's supervisor.
- c. Employee's clearance certificate.
- d. Copies of contracts or receipts from bonafide movers or transportation agents
- e. Copies of airline tickets for the employee and dependants
- f. Confirmation of employee's intention to leave the community of employment (see Appendix D – Statutory Declaration)

### **Where should I get the relocation assistance?**

Once approved, a cheque will be issued to you by the Department of Human Resources. This should be available to you as soon as the department receives your resignation letter, letter of acceptance from your supervisor, employee's clearance certificate and notification from the Payroll Division that there is no amount owing to the Government.

### **How does GN pay the relocation assistance?**

In the form of lump-sum payment, that will be based on your employment status, community of employment, dependant status and term of service.

A table listing that contains the maximum relocation out allowance amount per community is provided. To calculate your entitlement – you multiply percentage basis for years of services by the maximum relocation allowance that is showing in the table.

For instance- an employee decides to move from Rankin. He and his 2 dependants have been living in an unfurnished unit for 3 years.

Under this scenario, the employee will receive a lump sum of \$4317. To calculate his entitlement, multiply 50% (percentage entitlement of 3 years) by \$8634 (maximum relocation allowance for Rankin Inlet).

### **Is the relocation assistance taxable for income tax purposes?**

Yes, this is taxable. This benefit will be reported on your T4A as your taxable income. Keep all your receipts related to your move so you can deduct or claim them when you file your tax returns if you are leaving to start a new job elsewhere.

**What about if the employee does not finish his/her term employment?**

For employees, who do not intend to finish his/her term of employment, is not eligible for relocation allowance.

**Is there a time limit for my relocation out?**

The relocation out must take place within 30 days of your termination date. An extension up to a maximum of one year from the date of termination may be approved by submitting a formal request to the Relocation Coordinator. The Relocation Coordinator will forward the request for management approval and advise you of the decision.

**I HEREBY ACKNOWLEDGE THAT I HAVE READ AND UNDERSTAND THE RELOCATION OUT INFORMATION ABOVE.**

**SIGNATURE** \_\_\_\_\_  
**PRINT** \_\_\_\_\_

**DATE** \_\_\_\_\_



## **A P P E N D I X “H”**

### **ALLOWANCES AND BENEFITS**

#### **Ultimate Removal Assistance**

### **ULTIMATE REMOVAL ASSISTANCE**

#### **INTRODUCTION**

1. The Government may reimburse removal expenses for an employee who terminates employment and certifies their intention of moving from their community of employment.

#### **APPLICATION**

2. These guidelines and procedures apply to all Government employees, except the following:
  - casual employees;
  - employees in the NWT Teachers' Association bargaining unit; and
  - employees of the NWT Power Corporation.

#### **DEFINITIONS**

3. Eligible Destination is either the employee's point of recruitment, or the employee's new residence, whichever results in less cost.
4. Point of Recruitment is the employee's residence on initial appointment to the Government.
5. New Residence is where the employee plans to live after leaving the Government.
6. A Year of Service is the 12-month period to the anniversary date of initial appointment.
7. Length of Service is the current period of uninterrupted employment with the Government.
8. Dependant, refer to Section 1201 – Dependants of Employees.
9. Effects include furniture, household goods, equipment and personal effects of an employee and dependants at the time of the move. Effects do not include automobiles, boats, motorcycles, snowmobiles, trailers, animals or foodstuffs.

10. Point of Departure is:
  - Montreal – for the Baffin Region.
  - Winnipeg – for the Keewatin Region
  - Edmonton – for the Kitikmeot, Inuvik and Fort Smith Regions and Yellowknife Headquarters.
11. Removal Administrator is the Government officer who is designated to administer removals.
12. Ultimate Removal Assistance provides employees with financial assistance in moving themselves, their dependants and their household effects from the employee's community of residence to the point of recruitment or to the actual new domicile, whichever results in the lesser expense, subject to a maximum as set out in #13(b).

## GUIDELINES

13. Ultimate removal assistance is based on the maximum reimbursement schedule for each community and the employee's years of service.
  - (a) Entitlement for employees in the Union of Northern Workers bargaining unit and management and excluded groups is based on years of continuous service with the Government.

Length of Service	Entitlement
Less than 3 years	None
3 years but less than 4	50%
4 years but less than 5	60%
5 years but less than 6	70%
6 years but less than 7	80%
7 years but less than 8	90%
8 years and over	100%

- (b) Maximum reimbursement for removal costs on termination is the lesser of:
  - The applicable percentage of total assistance described in #13(d); or
  - The applicable percentage of the amount for the community in which the employee is employed upon termination as set out in the schedule below:

### MAXIMUM REIMBURSEMENT SCHEDULE

Aklavik	10,086	Kakisa	5,946
Arctic Bay	13,812	Kimmirut	11,220
Arviat	8,586	Kugluktuk	8,274
Baker Lake	11,808	Lutselk'e	7,428
Broughton Island	13,404	Nahanni Butte	7,710
Cambridge Bay	8,370	Nanisivik	13,464
Cape Dorset	12,882	Norman Wells	7,590
Chesterfield Inlet	9,990	Pangnirtung	12,294
Clyde River	15,096	Paulatuk	13,308
Colville Lake	10,026	Pelly Bay	14,892
Coral Harbour	13,314	Pond Inlet	16,776
Deline	9,552	Rae-Edzo	6,318
Fort Good Hope	10,464	Rae Lakes	7,896
Fort Liard	5,868	Rankin Inlet	8,634
Fort McPherson	10,200	Repulse Bay	13,314
Fort Providence	5,820	Resolute	13,896
Fort Resolution	7,428	Sachs Harbour	14,388
Fort Simpson	7,710	Sanikiluaq	8,298
Fort Smith	4,800	Snare Lake	7,590
Gjoa Haven	13,368	Taloyoak	14,256
Grise Fiord	17,730	Trout Lake	7,710
Hall Beach	13,722	Tsiigehtchic	9,822
Hay River	5,226	Tuktoyaktuk	10,908
Holman	12,138	Tulita	8,898
Igloolik	13,722	Wha Ti	7,434
Inuvik	9,126	Whale Cove	9,906
Iqaluit	10,284	Wrigley	7,710
Jean Marie River	7,710	Yellowknife	6,000

(c) Entitlement may vary for employees hired under a federal transfer program. Refer to the applicable transfer agreement for specifics.

(d) The total assistance is calculated for the point of recruitment and for the actual new domicile. Subject to #13(a) and (b), the Government will reimburse the employee for the lesser of the two totals.

14. Subject to the community maximum reimbursement rates in #13(b), employees hired after August 5, 1976 whose community of residence is the same as the point of recruitment (local hires), are entitled to removal assistance as follows:

- (a) after ten years of continuous employment, 100% of approved costs to the point of departure or anywhere in the Northwest Territories, whichever costs less;
  - (b) after twenty years of continuous employment, 100% of approved costs to anywhere in Canada. This does not apply to managers and excluded employees hired after January 1, 1995.
- 15. Subject to the community maximum reimbursement rates in #13(b), all employees, including those hired locally, who were hired before August 5, 1976, may choose to use their previous ultimate removal entitlement of \$20.00 per month of service. Although the maximum entitlement is \$20.00 per month of continuous service, the claim must be backed by freight bills and travel receipts. The Government does not pay more than the total of the substantiated claim, nor does it pay more than a maximum of \$2,400.00.
- 16. To be eligible for this assistance, employees who terminate their employment with the Northwest Territories public service must certify their intention to leave their community of employment.
- 17. An employee who chooses ultimate removal assistance under #15, and who resides in a community outside of Churchill, Iqaluit, or outside of the MacKenzie Highway System, will continue to receive assistance from their community of residence to the nearest of those communities, and then be entitled to removal assistance as outlined in #15 above.
- 18. When this previous entitlement is exceeded by the entitlement under the current system, an employee will be covered instead by the current system. An employee hired locally prior to August 5, 1976 is entitled to ultimate removal assistance, in accordance with the current system.
- 19. Employees who are dismissed, rejected on probation or declared to have abandoned their position are not eligible for removal assistance.
- 20. The dependants of a deceased employee are eligible for the lesser of the 100% of the total assistance or 100% of the community maximum reimbursement schedule for the community in which the employee was employed. The cost of shipping the body is in addition to the entitlement.
- 21. Reimbursement is provided to employees for expenses related to the move and may include:
  - (a) packing, crating, shipment, in transit insurance, unpacking and uncrating of effects from the last place of duty to the new residence and;
  - (b) travel expenses for the employee and dependants.
  - (c) Government Sales Tax.

These expenses must be substantiated by receipts.

Weight Entitlements:

**The following maximum weight entitlements apply to employees living in Government furnished accommodation:**

- 680 kgs (1,500 lbs) if no dependants reside with the employee.
- 1,814 kgs (4,000 lbs) if any dependants reside with the employee.

The following maximum weight entitlements apply to employees not living in Government furnished accommodation:

- 1,814 kgs (4,000 lbs) if no dependants reside with the employee.
- 6,804 kgs (15,000 lbs) if any dependants reside with the employee.

22. Only one entitlement to ultimate removal will be paid for each household.
23. The Government does not pay ultimate removal for an employee who receives duplicate assistance from another source.
24. The move must take place within 30 days of the employee's termination. In extenuating circumstances an extension may be approved by the employee's Deputy Head.

**PROCEDURES**

25. Upon inquiry by the employee, the removal administrator provides information on ultimate removal entitlements, limitations and procedures. This includes giving the employee an information sheet on ultimate removal assistance. Employees are to be advised their ultimate removal will be reduced by any monies owed to the Government that cannot be recovered from their final pay. Employees are encouraged to get two or three estimates if possible, to ensure they are getting the best price for the move. However, employees will pick the mover.
26. The removal administrator verifies termination documents and employee removal entitlements, checking on the following:
  - Nature of the termination. If a "Termination Agreement" exists, the employee may have negotiated special removal entitlements.
  - Length of continuous service with the Government. The percentage of removal paid is dependant upon the length of the employee's service.
  - Community of residence and amount on the maximum reimbursement schedule.

- Monies owed to the Government that cannot be collected from the employee's final pay.
  - Goods in long-term storage. If the employee has effects in storage at the Government's cost the removal administrator must advise both the employee and the storage company that the Government's responsibility is ending 30 days after the employee's termination date. The employee is responsible for moving the effects out of storage.
27. The employee is responsible for making all moving and travel arrangements and paying for their move. The employee then claims for removal assistance and submits paid receipts for their move. Claims must be substantiated by bona fide freight bills.
  28. Employees who have eligible stopover expenses submit a claim form with receipts.
  29. Government Sales Tax is included in determining eligible expenses.
  30. The removal administrator ensures that copies of all claims, receipts, weigh bills and cheque requisitions are placed in the employee's removal file.
  31. The removal administrator reviews all invoices for travel, moving, storage and other services required, and authorizes payment after ensuring compliance with limits and entitlements.
  32. Claims are to be reduced by an amount equal to any monies owed to the Government that remain uncollected after the final pay.
  33. Reimbursements are a taxable benefit and are reported on a T4A. Employees may claim moving expenses on their tax return in the year the expenditure is incurred, if the move is related to employment or retirement.