

TEACHER TRAVEL EXPENSE CLAIM FORM

FRONTIER SCHOOL DIVISION

****SEND COMPLETED FORM TO YOUR AREA SUPERINTENDENT WITH RECEIPTS****

Name: _____ Date: _____ School: _____

PLEASE PRINT

A. MOVING TO A COMMUNITY

1) TRANSPORTATION COSTS

A teacher newly hired and coming on staff for the Division shall be entitled to receive reimbursement for actual cost of personal transportation to the community at the lesser of the cost of economy airfare or the actual mileage cost at the Division's current per kilometer rate. Air travel arrangements shall be made by the teacher through the Division office.

Travel from _____ to _____ to _____

(location)

Car _____ Claiming _____ kilometers (North of 53rd) 43.8

Division Mileage Rates (South of 53rd) 39.4 \$ _____

Charter Scheduled Flight _____ Train _____ Boat _____ \$ _____

(Receipts must be attached.)

2) PERSONAL EFFECTS

In addition to the above, a teacher newly hired by the Division shall be entitled to a one time lump sum payment to assist defraying the cost of moving into the Division. **(List and attach receipts)**

a) When an unfurnished teacherage is provided, the actual cost of moving personal effects to a maximum of \$1,236.

b) When a furnished teacherage is provided, the actual cost of moving personal effects to a maximum of:

\$824 maximum where air freight is required.

\$412 maximum where rail freight is possible.

c) Non Divisonal Housing in Churchill \$1545.

TOTAL of personal effects..... \$ _____

NOTE:

B. MOVING WITHIN A COMMUNITY

Teachers newly hired from within the community and teachers required to change accommodation shall receive a one time lump sum payment of \$360.50. Community to be defined as residing in an area within 40 kilometers of the school.

TOTAL CLAIM \$ _____

TEACHER'S SIGNATURE

MAILING ADDRESS

AREA SUPERINTENDENT APPROVAL

SECRETARY TREASURER APPROVAL

As per Article 17 of the Collective Agreement, between the Frontier School Division and the Frontier Teachers Association effective Fall 2011:

b) "a teacher **newly hired** by the Division shall be entitled to a one time lump sum payment to assist defraying the costs of moving into the Division,"

b) I) For Non Divisional Housing in Churchill \$ 1,545

II) When an unfurnished teacherage is provided where road travel is available. \$ 1,236

III) When a furnished teacherage is provided where air freight is required \$ 824

c) **Newly hired** teachers hired from within the community and teachers required to change accommodations shall receive a one time payment of \$ 360.50

As a result of the above two amounts paying a lump sum rather than actual costs we have consulted with Canada Revenue Agency for the proper treatment of these payments.

Canada Revenue Agency states that if the claimant completes a declaration **advising us** that his/her moving costs were more than \$650, the first \$650 of both points II) and III) will be tax free. The remaining amount will be included in your T4.

Please review over this declaration, sign the declaration and mail or fax to Shyanne Williams at 204-694-5580 at the Division office.

Select and sign off on either option a or b.

a. I, _____, hereby advise that my moving costs for 2011/12 were in **excess** of \$650.00, I will receive a check for \$650.00 and the remaining will be processed through payroll.

Date: _____

b. I, _____, advise that my moving costs for 2011/12 were **less** than 650.00. These costs were _____. This amount will be paid by check.

Date: _____

Upon receipt of your declaration, payment of your travel claim will be processed. Please remember that you will see payment coming from two sources. For the non taxable items, you will be forwarded a check from Accounts Payable. For the taxable items, the amount will be reflected on your pay advice.

Please contact the Canada Revenue Agency for the correct procedure for claiming moving expenses and how to reflect all forms of reimbursement.

If you have any questions please do not hesitate to contact David Morrison or Deb McDonald at the Division office.

For further clarification please see the attachment at the end of this document.



Moving allowance - Non-accountable allowance

Allowances that employees do not have to account for are called non-accountable allowances. We consider a non-accountable allowance for incidental relocation or moving expenses of **\$650 or less** to be a reimbursement of expenses that employees incurred because of an employment-related move. Therefore, this type of allowance is **not** taxable. For us to consider it as a reimbursement for incidental expenses, employees have to certify in writing that he or she incurred expenses for at least the amount of the allowance, **up to a maximum of \$650**.

Examples

- If your employee received a non-accountable allowance of \$625 and certifies that he or she incurred expenses for the amount of the allowance, the employee will not be taxed on the amount received. Do not include this amount on the employee's T4 slip.
- If your employee received a non-accountable allowance of \$750, and he or she can certify the expenses, the employee will be taxed on \$100 only, which is the part of the amount that is more than \$650. Include the \$100 on a T4 slip in box 14, "Employment income," and in the "Other information" area under code 40 at the bottom of the employee's T4 slip.

Do not include GST/HST in the value of these allowances.

Reporting the benefit

Do not report the amount of the reimbursement. Report any part of the non-accountable allowance that is **more than \$650** on a **T4 slip**, in **box 14** "Employment income" and in the "Other information" area under **code 40** at the bottom of the slip. For more information, go to [T4](#).

Date Modified: 2010-01-05