

## Relocation Expenses Procedure

### 1. INTRODUCTION

To support the objectives of our Recruitment and Selection Procedure which aims to attract and recruit the best people, we offer a relocation package to support new staff who are required to relocate in order to take up position with the University.

This procedure is intended to ensure that such support is provided through legitimate expenses being reimbursed within defined University limits and conditions and HMRC guidelines.

### 2. OBJECTIVES OF THE PROCEDURE

This objective of this procedure is to outline the:

- circumstances when relocation expenses may be offered to new members of staff who need to move home to take up a permanent appointment (or a fixed term appointment of at least two years duration) with the University.
- conditions upon which reimbursement is made and ensures relocation expenses will be reimbursed within HMRC guidelines found [here](#).

### 3. ELIGIBILITY AND ENTITLEMENT

#### 3.1 General

Relocation expenses may be available to new members of staff who need to move home to take up a permanent appointment (or a fixed term appointment of at least two years duration) with the University.

The new home must be within a reasonable travelling distance of their main place of work at the University and must become their new permanent main residence. The previous permanent main residence must be outwith a reasonable travelling distance of their main place of work at the University.

Relocation expenses may also be available to existing members of staff who need to move home as a consequence of their main place of work being moved with the result that daily commuting from their existing home becomes impractical.

Claimants will be required to confirm that they are the only member of their household claiming the relocation expenses submitted to the University. Relocation expenses will not be available to the new member of University staff where another member of the removing household claims the same relocation expenses from any other source.

The application of this procedure and any variation in its terms will be entirely at the discretion of the University.

#### 3.2 Timescales

It is a requirement that staff move their home within a period of 6 months from the date of commencement of their new appointment. If, for reasons outwith their control, a member of staff is

unable to take up residence within that timescale, the University will consider a late application provided that the member of staff can demonstrate an intention to move and has explained within the 6 month period to the satisfaction of the University the reason(s) for the late application.

Under tax legislation, all claims for relocation expenses must be made before the end of the tax year following the tax year of the appointment, e.g. if an employee is appointed on 10 March 2018, they have until 5 April 2019 to submit a claim and receive tax relief.

### **3.3 Allowable Expenses**

The maximum amount of relocation expenses which can be reimbursed is normally:-

- £5,000
- £8,000 for members of University Leadership Team and Professorial Staff

Relocation expenses will be reimbursed within HMRC guidelines. While the University may approve eligibility for relocation expenses, HMRC regulations will determine in all circumstances whether the employee is eligible for tax relief. HMRC guidance can be found [here](#).

In circumstances where a member of staff is permitted to reclaim relocation expenses in excess of £8,000, they will be personally responsible for the payment of income tax on any amount over £8,000 (the current tax relief limit as at November 2017) or the tax relief limit applicable at the time. All amounts paid in excess of £8,000 will be subject to tax and Class 1 National Insurance.

The following are areas of allowable expenditure:

- disposal or intended disposal of old residence
- acquisition or intended acquisition of new residence
- transporting belongings
- travelling and subsistence
- domestic goods for the new residence

Other expenditure may be considered and claimants should contact People & OD or Payroll for guidance where there is any doubt whether an item qualifies for reimbursement. Original receipts are required for all items of expenditure claimed.

## **4. CLAIM PROCEDURE AND CONDITIONS**

All claims must be submitted to People & OD, along with original detailed receipts, on the **Relocation Expenses Claim Form (Appendix 1)**. Partial claims may be made and reimbursed subject to the overall financial limits noted above.

Claims must be signed by the claimant agreeing to the terms and conditions of the relocation expenses process.

Claims must be authorised by both the Director of People & OD and the Head of Finance (or nominees).

Failure to move to a new permanent home and remain within reasonable travelling distance of their main base of work will result in the rejection of any claim and/or the requirement to repay any reimbursement already made.

Where a member of staff leaves the University within 2 years of taking up employment, relocation expenses will require to be repaid on the following basis:

- Within 1 year – 100% repayment

- Within 2 years – 50% repayment

This repayment will be deducted from remaining salary entitlement unless an alternative repayment schedule is agreed.

## 5. GENERAL CONDITIONS

The general conditions which apply to reimbursement of expenses include :-

- the financial limits of reimbursement
- the categories of expenses which will be reimbursed
- the conditions on which reimbursement will be made
- the procedure to be followed to claim reimbursement
- the declaration required to be made by those claiming reimbursement

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Parent Policy Statement – People and Organisational Development	Public Access or Staff Only Access – <b>Staff Only</b>
Version 2 – Approved June 2018	Changes and Reason for Changes – Reviewed in accordance with relevant timescales and change to policy template

**Appendix 1  
Relocation Expenses Claim Form**

**1. General Information**

**Name:**

**Job Role:**

**School/Department:**

**Previous Home Address:**

**New Home Address:**

**Date employment commenced at UWS:**

**2. Details of Claim**

**Detail by type of expenditure, amount claimed and date expenditure incurred:**

**List all receipts attached:**

**Is this a partial claim: Yes/No**

**Please note details of earlier claims (amounts and dates claimed):**

**3. Declaration**

- I confirm my intention to move to a new permanent home and remain resident within reasonable travelling distance of my main base of work and have read the conditions governing reimbursement detailed in the Relocation Expenses Procedure.
- I confirm the expenditure itemised above has been incurred by me and original receipts are attached.
- I confirm that no other member of my household will claim the relocation expenses detailed above from the University or from any other source for relocation to the new home address noted above.
- In the event of my leaving the University within 2 years of commencement, I undertake to repay the University the proportion of expenses paid to me, in accordance with this Procedure; and further I authorise and empower the University, in such an event, to recover by deduction from any salary, wages or other monies which may be due to me from the University, the appropriate amount paid to me.

**Signature:**

**Date:**

**For Office Use**

**Date claim received by People & OD:**

**Amount to be reimbursed:**

**Approved by People & OD**

**Signature:**

**Date:**

**Designation:**

**Date forwarded to Payroll:**

**Processed by:**

**Date payment made:**