

# HR Policy: Relocation Assistance Policy

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Appendix A Relocation Assistance Claim Form

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### Version control

Version	Date	Details	Who
1.	16.10.2019	Agreed at JERC	Louise Davis
2.			

## **1. Introduction and purpose**

- 1.1 This policy complements the University's staff recruitment and selection processes and aims to support new staff who need to permanently relocate to take up a role at UWE Bristol. The policy sets out the financial assistance that can be provided by the University to help with out-of-pocket expenses incurred when relocating. This policy provides for the contribution to relocation expenses only. It is not intended to fully meet all costs associated with relocation, although it may do so in some circumstances. Expenses that are eligible for assistance will only be reimbursed if they are deemed reasonable and the employee has sought the best value possible.
- 1.2 This policy sets out the general framework for the operation of the relocation assistance policy. It is impossible to capture every circumstance which may arise when relocating, particularly when relocation is from outside of the UK. For this reason the Head of HR Services has the discretion to agree exceptions to the policy where these are justified and within the rules set out by HMRC.

## **2. Eligibility**

- 2.1 This policy applies to all staff groups in order to attract staff to the University. Relocation assistance may be offered to new staff appointed on a permanent or fixed term contract of 2 years or more. It does not apply to the extension of an existing fixed term contract.
- 2.2 Normally, to be eligible for relocation assistance, new employees must live outside a 50-mile travelling distance from their new work location and must move to within a 30-mile travelling distance of their new work location. Travelling distances will be calculated using the route planning services offered by the AA and RAC. Where the recommended routes differ between the two organisations, the quickest, not the shortest route will be used.
- 2.3 The employee must be moving to a permanent residential property that will be their main property.
- 2.4 This policy applies where the employee is:
  - Selling an existing property and buying a new property
  - Selling an existing property and renting a new property
  - Renting an existing property and renting a new property
  - Renting an existing property and buying a new property
- 2.5 Property acquisition expenses will be paid only where an existing property is sold, because employees should not gain financially because of the relocation.

## **3. Payment towards relocation expenses**

- 3.1 For staff moving within the UK the maximum relocation assistance will be the lower of 10% of gross annual full-time equivalent starting spine point basic salary (excluding any allowances) or the HM Revenue and Customs (HMRC) maximum allowance (which is currently £8,000).
- 3.2 For staff moving from outside the UK the maximum relocation assistance will be £8,000.
- 3.3 The employee is responsible for deciding how they utilise their permissible relocation assistance, with the exception that no more than 50% of the maximum

relocation assistance can be used for temporary accommodation or temporary travel costs.

- 3.4 The relocation assistance amount is not a lump sum and can be reimbursed for eligible expenses set out below. Valid receipts and invoices (including a VAT element and VAT number) must be submitted. All offers of relocation assistance are subject to HMRC regulations. Relocation costs above £8,000 are a taxable benefit and therefore subject to statutory income tax and national insurance. Relocation costs above £8,000 will not be reimbursed.
- 3.5 Permissible relocation expenses in line with HMRC regulations:

#### Travel and subsistence

Visit to the area to secure a property – if required, one visit (up to three nights) for employee and companion before the start date to secure a property:

- Hotel - bed and breakfast only.
- Transport - standard rail, coach or air fare to the area or mileage for private or hire car travel at 45p per mile. In addition, bus/taxi fare or mileage at 45p per mile and reasonable parking charges, for travel to and from the property.

Temporary accommodation or temporary travel costs - if unable to relocate by start date and paying mortgage or rent on existing property. Limited to 50% of the maximum relocation assistance:

- Temporary accommodation – within a 30-mile travelling distance of work location for up to 26 weeks from start date.
- OR
- Temporary travel – maximum £60.00 per week for travel to work from existing property for up to 26 weeks from start date.

Airfare from outside UK - if moving from outside the UK a one-way economy class airfare for employee and immediate family relocating with them.

#### Disposal of old property

The following professional services fees may be reimbursed:

- Solicitor fees
- Valuation fees
- Estate agent fees

#### Acquisition of new property

The following professional services fees may be reimbursed:

- Solicitor fees
- Search, survey and property enquiry fees
- Land registry fees
- Stamp duty
- Estate agent fees for renting including referencing fees, tenancy agreement fees
- Fees associated with adjustments to a property related to an impairment (causing the employee to be disabled).

### Transport of belongings to new property

- Removal of furniture – including packing/unpacking, shipped packages and insurance by removal company (lowest of three quotations) or hire of van and payment of mileage at 45p per mile.
- Temporary storage - one removal into or out of storage.
- Transport of domestic household family pets where directly related to the actual family move, excluding quarantine and kennelling.

### 3.6 Non-permissible expenses

The following will not be reimbursed. This list is not exhaustive:

#### Travel and subsistence

- Any accommodation costs incurred before the start date
- Meals
- Purchase of new school uniforms for children
- Compensation for losses such as having to give up a part-used season ticket

#### Disposal and acquisition of property

- Mortgage fees and payments
- Disconnection and connection of utility services
- Returnable deposit if renting
- Redirection of mail
- Council tax payments

#### Transport of belongings to new property

- Removal of belongings from a second property
- Removal of belongings from a work location

#### Domestic goods for new property:

- Purchase of new household items e.g. sofa, white goods
- Replacement of existing goods that are not suitable for the new property e.g. carpets, curtains, integrated appliances

#### International relocation

- The costs of obtaining visas and passports
- Travel insurance costs

## **4. Process for making a claim**

- 4.1 All expenses must be claimed by completing a Relocation assistance claim form and sending to the Accounts Payable team with the original receipts. Claims may be made as one submission or in several instalments as they are incurred; provided the maximum amount is not exceeded.

## **5. Timescale for submitting a claim**

- 5.1 All claims should be submitted within one year of the start date. However, if this is not possible for exceptional personal reasons, it may be possible to agree an

extension with the HR Resourcing team. Any extension will need to comply with HMRC timescales to ensure the relocation payments remain tax and national insurance free.

## **6. Leaving the University**

- 6.1 If the employee terminates their employment within 2 years of their start date with the University they will normally be required to repay a sum equivalent to the total relocation assistance received reduced by 1/24th for each completed month of service. This will be automatically deducted from the final salary, where practical.

## **7. Other issues**

- 7.1 This policy will not apply to an employee who relocates to the area because their partner (irrespective of sex) has also relocated to the area to take up a position at the University. In such cases, a claim for expenses will be accepted from one party only.

## **8. Confidentiality**

- 8.1 All records concerning relocation will be kept strictly confidential in line with University data protection guidance

In case of any queries regarding this claim please contact the Accounts Payable Team on 0117 3282755



### RELOCATION ASSISTANCE CLAIM FORM

Employee name:	
Employment start date:	
Salary:	Maximum relocation allowed (10% of salary):
Faculty/service and room number:	
Existing address:	
New property address:	
Expense	Amount claimed
<b>Travel and subsistence:</b> Flights = Transport costs/Vehicle hire = Temporary accommodation =	
<b>Disposal of old property:</b> Estate agent fees = Solicitor fees =	
<b>Acquisition of new property:</b> Estate agent fees = Solicitor fees = Stamp duty = Survey fees =	
<b>Transport of belongings to new property:</b> Removal expenses Quote 1 = Quote 2 = Quote 3 =  Storage costs = Incidental expenses =	
<b>Total amount claimed:</b>	<b>£</b>

I certify that I have incurred the above expenditure in relation to relocation and have attached receipts for all items. Please scan all receipts and attach to the email to finance with this form (please retain the original for your records). *Please calculate the exchange rate at date of claim for receipts supplied in a foreign currency.*

I have read and agree to the terms of the *Relocation assistance policy*. I accept that if I leave within 2 years of my start date with the University I will repay a sum equivalent to the total relocation assistance received reduced by 1/24th for each completed month of service.

Signed:

Date:

**For Finance use only**

Certified for payment authorised signature:

Title:

Date:

Budget Code:

Amount

£

Employee number:

In case of any queries regarding this claim please contact the Accounts Payable Team on Ext 0117 3282755

**Please return this form with scanned receipts to [Accounts.Payable@uwe.ac.uk](mailto:Accounts.Payable@uwe.ac.uk)**