

RELOCATION ASSISTANCE

Information on relocation assistance available for new staff

INTRODUCTION

The University recognises that to attract staff and to facilitate the relocation of a home or family to live in a new country or area, relocation assistance may form an important part of an attractive employment offer. Relocation Assistance is available for the appointment of new staff to certain posts within the University.

Relocation Assistance is not a contractual benefit and will not be offered in all circumstances, the University will exercise its discretion whether to offer relocation assistance to new appointments in accordance with this guidance. Whether or not relocation assistance is to be offered in individual circumstances will be determined in consultation of the Chair of the Recruitment Panel on a case by case basis with advice from HR where necessary. Where relocation assistance is offered, this will be detailed in the letter of appointment.

Relocation Assistance, where offered, is part of the expenditure of the recruitment process and the costs will be paid by the recruiting department, careful decisions should therefore be made as to when relocation assistance will be offered.

ELIGIBILITY

A successful applicant to a post at **grade 7 and above** and who lives more than an hour away from their new University work location (as notified in their letter of appointment) may be offered assistance with their relocation providing they are moving to an address closer to their University work location. All members of staff are expected to live in a location compatible with the fulfilment of their duties; however it is recognised that this may differ depending on the role that an individual will fulfill; where relocation assistance is offered it is normally expected that staff will move to an address that is within reasonable daily travelling distance of their University work location and at least 10 miles closer to their University work location than their current address. Exceptions to this must be agreed in advance (in writing) with the Head of School / Function and the Director of Human Resources.

UoR Report – UoR Staff member:

If relocation assistance is to be offered this will be discussed with the applicant at the time when the appointment is offered, confirmed by the Chair of the Recruitment Panel and will be confirmed in the letter of appointment.

New employees to appointments for an initial fixed term of up to and including 24 months are not eligible for relocation assistance. Fixed term appointments of more than 24 months, may be entitled to relocation assistance as agreed with the Chair of the Recruitment Panel.

LEVEL OF RELOCATION ASSISTANCE

The maximum sum which can be claimed in respect of relocation assistance will be specified in the letter of appointment based on the following;

Job Grade	Contract Type	Relocation within the UK	International Relocation
Professorial or Senior Grade 9 Professional & Managerial Appointments	Permanent Contract or Fixed Term Contract of more than 24 months	Maximum of £8,000 relocation assistance	Maximum of £8,000 relocation assistance
Grade 8 Associate Professor or Grade 8 Professional & Managerial Appointments	Permanent Contract or Fixed Term Contract of more than 24 months	Maximum of £2,000 relocation assistance	Maximum of £4,000 relocation assistance
Grade 7 Lecturer or Grade 7 Professional & Managerial Appointments	Permanent or Fixed Term of more than 24 months	Maximum of £1,000 relocation assistance	Maximum of £1,500 relocation assistance
Grade 6 Teaching or Research Fellows, PDRA's and Grade 6 Professional & Managerial Appointments	Permanent or Fixed Term Contract of more than 24 months	No relocation assistance available	Maximum of £500 relocation assistance
Grade 1-5	Permanent or Fixed Term Contracts	No relocation assistance available	

*In all cases expenditure may only be in line with HMRC allowable expenses and payment will be made only against submitted receipts

ALLOWABLE EXPENSES

Relocation expenses claimed in line with the HM Revenue & Customs guidance will not incur a tax charge to the individual; the University anticipates that only expenses in line with the HMRC guidance will be paid.

The HMRC guidance covers the following expenses:

- Buying or selling a home - legal and estate agent fees connected with the sale and purchase of residence; survey fee on the property which is finally purchased;
- Travelling and Subsistence in connection with relocating - in the case of appointees from overseas, one adult economy fare from the appointee's place of residence.
- Transporting Belongings / Moving - the costs of storage (where it is not possible for the employee to move immediately into their new home); the cost of the removal of household effects, including books, from the old home to the new home only; the disconnection and reconnection of appliances, including telephone installation/transfer charges;
- Replacement of Certain Domestic Goods – purchase of certain things for a new home although there are restrictions

This is only a brief summary of the expenses which are covered by HM Revenue & Customs regulations: please check this link for detailed guidance. <https://www.gov.uk/expenses-and-benefits-relocation>

Relocation assistance is provided against paid invoices and must be accompanied by proof of expenditure (i.e. receipts / invoices) in order to meet the HMRC regulations

From time to time, the University may offer additional relocation assistance, however such schemes where offered are part of the maximum allowable relocation assistance to avoid incurring individual tax liability.

TIME LIMIT FOR CLAIMS

HM Revenue & Customs regulations place a time limit on the claim for relocation assistance; all claims for relocation assistance must be paid by the end of the tax year following the commencement of the new appointment.

For example:

- Employee A commences employment on 1 July 2016: they must submit their final claim by the end of the 2017/18 tax year, ie 5 April 2018.
- Employee B commences employment on 1 March 2017: they must submit their final claim by the end of the 2017/18 tax year, ie 5 April 2018.

In exceptional circumstances, the Director of Human Resources may agree that Relocation Assistance can be claimed outside of the above HMRC guidance. However the member of

staff then becomes liable for the tax due on the Relocation Assistance and this will not be paid by the University.

APPLICATION TO COUPLES

The HM Revenue & Customs rules also restrict the allowance to the move of one home. Consequently, where a couple (whether married, in a civil partnership or cohabiting) are both appointed to positions at the University, only one will be entitled to relocation assistance under this scheme. Where this applies, the new appointees should confirm with HR who will claim entitlement for the Relocation Assistance.

LEAVING THE UNIVERSITY

In view of the significant costs involved in providing relocation assistance any member of staff who resigns from their post within the first two years of commencing their appointment will be required to repay a percentage of the money they have received according to the following scale:

- Resignation during first year: 75%
- Resignation within second year: 50%

The sum must be repaid to the University no later than the final day of employment and will be deducted from the final salary payment. (Should this be insufficient to cover the outstanding debt the individual will be asked to reimburse the University immediately by some other means acceptable to the University).

Version control

VERSION	KEEPER	REVIEWED	APPROVED BY	APPROVAL DATE
1.0	HR	Every four years	Staffing Committee	June 2017