

# RELOCATION POLICY

Brief Description (max 50 words)	This policy details the eligibility criteria and process for those relocating to take up their post at the University.
Target Audience	All University of Suffolk (UoS) employees.
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Equality Impact Assessment <a href="#">Relocation Expenses Policy EIA.pdf</a>	This document has been assessed for equality impact on the protected groups, as set out in the Equality Act 2010. This Policy is applicable to every member of staff within UoS irrespective of their age, disability, sex, gender reassignment, pregnancy, maternity, race (which includes colour, nationality and ethnic or national origins), sexual orientation, religion or belief, marriage, or civil partnership, and those who work on behalf of UoS.

## Amendment History

Version	Date	Reviewer Name(s)	Summary of changes
2.2	July 2024	Jo Campbell	Maximum amount to claim amended.

## CONTENTS

1.	Introduction .....	3
2.	Eligibility .....	3
3.	Approval.....	3
4.	Allowable Expenses.....	3
5.	Maximum Entitlement .....	4
6.	Recovery.....	4
7.	Tax and National Insurance.....	4

## 1. INTRODUCTION

This document outlines the financial support the University of Suffolk may make available to help newly appointed staff needing to relocate their home in order to take up their post at University of Suffolk.. Prior agreement for this policy to apply, must be sought from People and Organisational Development Team.

## 2. ELIGIBILITY

Eligibility is restricted to academic staff and professional services staff on Band 5 or above. Consideration may also be given to posts which do not fall within these categories but have been difficult to recruit to (by virtue of one or more failed recruitment attempts).

These arrangements apply to staff taking up a new appointment if:

- The post is permanent or fixed term of three or more years duration.
- The existing home is more than 75 miles from the new base for employment (UoS)
- The new home is within 45 miles of the new base for employment
- Existing University of Suffolk staff may be eligible to receive relocation expenses if their role is relocated to a new base.
- Normally, all expenses incurred under the relocation policy will be submitted for reimbursement within the first year of employment. Claims should not be 'stored up' but should be claimed for as soon after they have been incurred as possible. Where claims will not be complete within the first year of appointment, this should be notified to the Director of People & OD or Deputy Director of People & OD who will assess the reasonableness of any extension request. If the delay reason is unreasonable or without merit, claims submitted after the first year of employment may not be supported.
- HM Revenue & Customs has set a time limit on relocation. Relocation must be completed before the end of the tax year (5 April) after the one in which the employee takes up their new position. The University reserves the right to reject any claims submitted after this date. If however the claim is submitted and accepted after this period, it will be subject to tax which is payable by the individual.
- In the event of two members of a single household each taking up appointments with us at or around the same time, the arrangements set out herein will only apply once.

## 3. APPROVAL

Claims must be submitted via EBIS together with the Staff Expenses claim form and original receipts and, where appropriate, estimates. Once received the Finance team will undertake the necessary checks to ensure that the required receipts have been received and that the expenses being claimed fall within the HMRC criteria. Once these checks have been completed, the Claims will be approved on Ebis by the Director of People and Organisational Development, or their delegated authority within their authorised limit. Claimants uncertain about the arrangements set out herein, or whose circumstances may necessitate alternative arrangements, should contact a member of the People & Organisational Development team to discuss their needs prior to incurring expenses, in the first instance.

## 4. ALLOWABLE EXPENSES

HMRC determines the expenses that may be claimed: A full list of claimable expenses can be found on the government website via this link <https://www.gov.uk/guidance/relocation-expenses-480-appendix-7> (See also [Appendix 1 below](#))

As a general rule the claimable expenses are limited to:

- House hunting
- Selling and Buying Property to new location
- Moving from rented-to-rented accommodation
- Rented to purchased accommodation
- Temporary accommodation whilst seeking permanent residence
- Travel expenses

Please note the following requirements under this policy:

- a) The cost of moving furniture and household effects is claimable based on the lowest of three estimates.
- b) The cost of temporary accommodation is normally for up to 3 months while seeking more permanent housing in the area; any cost beyond 3 months is at the discretion of the Director of People & Organisational Development or Deputy Director of People & OD and should be requested in advance.
- c) The cost of storage of furniture and household effects applies for up to 3 months. Any cost beyond 3 months is at the discretion of the Director of People and OD or Deputy Director of People & OD and should be requested in advance.
- d) The cost of up to four return journeys (and reasonable overnight hotel accommodation) from the existing base to the new base, for the purposes of house hunting, house move and/or orientation to the new area. These journeys may be undertaken by the staff member and/or their family. Mileage expenses will be refunded at the current HMRC rate. Where possible the cheapest mode of transport should be selected.

## **5. MAXIMUM ENTITLEMENT**

Payments made to eligible staff will be subject to an overall cash limit of 12.5% of gross salary (as at the time of starting employment) to a maximum limit of £5,000.

## **6. RECOVERY**

Claimants who leave their employment voluntarily within three years of the relevant appointment date shall be required to reimburse monies received through these arrangements as follows:

- During the first year      repayment in full
- During the second year    repayment at 50%
- During the third year      repayment at 25%

Staff may either reimburse relocation monies from the final salary payment due to them upon leaving, or if this would cause financial hardship, an alternative repayment schedule should be agreed with the Director of People & OD or Deputy Director of People & OD.

## **7. TAX AND NATIONAL INSURANCE**

At time of writing, the benefits set out above are paid free of tax and National Insurance up to the maximum limit of £5000, because they are within the provisions prescribed by the HMRC. Should these exemptions change, recipients will be responsible for any emerging tax and/or NI obligations. Should the University of

Suffolk agree to reimburse any expenses outside of the prescribed list, tax and National Insurance will be deducted.

Please also see Appendix 1 for more details of what can be claimed and please also refer to the most up to date rates and advice at <https://www.gov.uk/guidance/relocation-expenses-480-appendix-7>

## **Appendix 1**

### ***House hunting***

We will reimburse reasonable travelling expenses and accommodation costs incurred by you to cover visits to the area for house-hunting purposes.

#### ***Buying and selling property to relocate***

We will contribute towards the following relocation costs reasonably incurred by you in selling one property to purchasing another:

We will not contribute towards the costs of purchasing a new property unless you are selling your existing property to purchase another.

The following may be claimed within the relocation limit:

- Your estate agency, auctioneer and advertising fees associated with selling your existing property.
- The legal and conveyancing fees associated with selling your existing property.
- A contribution towards any mortgage redemption penalty payable as a result of early redemption of the mortgage loan in relation to your existing property.
- Any charges for disconnection of public utilities and white goods (such as washing machines) serving your existing property and connection of public utilities and white goods serving your new property
- The legal and conveyancing fees (including survey, Land Registry, search and mortgage arrangement fees) associated with the purchase of your new property.
- The stamp duty incurred in connection with the purchase of your new property. Please see <https://www.gov.uk/stamp-duty-land-tax/residential-property-rates>
- The costs of moving your furniture, domestic goods and personal possessions from your existing property to your new property, including insurance taken out to cover goods in transit. You should obtain three quotations from different removal companies and use the cheapest unless you have a valid reason not to do so.

### ***Moving from rented-to-rented accommodation***

If you are moving from rented accommodation and intend to rent permanently in the new location, we will contribute towards the following costs reasonably incurred by you:

- Any charges for disconnection and subsequent reconnection of public utilities and white goods serving the existing and the new properties.
- Administration costs of letting agents (including check-out fees, penalty clauses and lease arrangement fees).
- Possible overlap in rental payments.
- The costs of moving furniture, domestic goods and personal possessions, including insurance taken out to cover goods in transit. You should obtain three quotations from different removal companies and use the cheapest unless you have a valid reason not to do so.

### ***Rented to purchased accommodation***

If you live in rented accommodation but intend to purchase a property in your new work location, we will contribute towards the costs covered under '*Moving from rented to rented accommodation*' set out above.

### ***Temporary accommodation***

If you are renting out your existing property, before or while trying to, sell it any rental income received on the rented-out property must be offset against the cost of temporary accommodation. The difference only will be covered by this scheme.

The cost of temporary accommodation is normally for up to 3 months while seeking more permanent housing in the area; any cost beyond 3 months is at the discretion of the Director of People & Organisational Development or Deputy Director of People & OD.

Where travel necessitates rail travel or flights, these should be economy class and timed to achieve best value, as far as is reasonably possible.