

Relocation Policy

1. Introduction

The University offers a relocation package to support the recruitment of staff by assisting with the costs of relocation. Relocation expenses may be given by the University to assist with out of pocket expenses incurred when an employee relocates as a result of his/her employment with the University. This assistance can take place either on commencement of employment with the University or during employment if an employee changes work location for whatever reason.

2. Scope

This policy can apply to all new staff appointed to permanent roles at grade H or above.

To qualify for relocation assistance, the employee must be moving to new base because of accepting an offer of employment with the University, taking up a new position within the University that is outside the area in which the employee is currently working, or moving because of an office relocation where daily travel from home is not feasible.

Relocation expenses are judged on a case by case basis and each employee's situation and circumstances will be unique. The University therefore retains discretion to tailor the relocation package to suit the particular circumstances.

Relocation assistance is discretionary. It is not a contractual entitlement and the University reserves the right to withdraw it any time. However the University will always act fairly and in a non-discriminatory manner.

3. Eligibility

The following criteria must be met to meet HMRC and University rules of entitlement to make a claim for reimbursement of eligible relocation expenses.

The initial appointment must be offered as a permanent H grade or above

The employee's existing residence must be 60 miles or more away from his/her new location

Reimbursement is not payable on promotion or extension or change of appointment within the University. However, where the University changes a member of staff's normal place of work on a permanent basis, making it necessary to relocate, the Director of HR will have discretion to make available some or all of the provisions of the financial support for relocation expenses.

The employee must be moving to within 25 miles and one hour's travel time of his/her new place of work as defined within their contract of employment. The journey time from the employee's current home to the new work location must also increase by at least 45 minutes each way.

The employee must be moving to a permanent residence that will be his/her main residence and this can be either purchased or rented.

4. Amount Available

The maximum level of relocation assistance provided by the University will not exceed two months' gross salary in total. This amount is not a lump sum but can be reimbursed for eligible expenditure as set out below against valid receipts.

Employees are expected to mitigate all expenses involved in their relocation and expenses will only be approved for reimbursement if deemed reasonable.

This policy provides for a contribution to the cost of relocation only and is not intended to meet fully all costs associated with relocation although it may do in some cases.

The financial support set out in paragraphs 5 and 6 is normally payable in respect of the relocation of one employee, but if two new members of staff from the same household are offered appointments at the University and relocate from one jointly-occupied home to another one member of staff may make a claim subject to the limits within this Relocation Policy.

5. HMRC Rules

Taxation

All offers of relocation support are subject to the regulations set by the HMRC. An employee is responsible for any statutory income tax and national insurance liability incurred as a result of receiving relocation expenses.

Provided certain HMRC conditions are met and the new property is the employees' main residence the first £8,000 of any job related relocation expense claim is tax exempt. However, any relocation costs above £8,000 are treated as a taxable benefit.

Time Limit for claims

To qualify for exemption, the removal expenses must be incurred or the removal benefits provided before the last day of the year of assessment (5 April) following the one in which the employee starts the new job. This day is known as the limitation day. It does not matter when the employee moves to his or her new home.

At the time of being offered relocation assistance, the employee will be advised of the date by which his/her relocation must be completed

(HMRC rules are subject to change so it is advised that you visit [HMRC](#))

6. Repayment of relocation assistance

Employees will only be offered relocation assistance if they agree to repay some or all of the amount given by the University in the event that their employment terminates within two years from the date of payment of the relocation expenses. If employment is terminated as a result of redundancy any repayment will be waived. Those offered relocation assistance will be required to sign an agreement to this effect.

The amount to be repaid will be reduced proportionally as follows:

Within 1 year of appointment: 100%

More than 1 year but within 2 years: repayment of full amount received, less 1/24th of this amount for each calendar month of service.

In the event that an employee does not relocate, he/she will be asked to repay all or part of any relocation assistance that has been given to them.

On receipt of a resignation letter from an employee who has received reimbursement of relocation expenses, HR will check if the employee will have completed 2 years' service at the point their resignation takes effect. If not, HR will advise the Line Manager that the employee has relocation expenses that are repayable and must be reimbursed to the University. In exceptional circumstances it may be possible to arrange repayment terms and this would need to be agreed with the Payroll Department.

Any outstanding amount may be deducted from an employee's final salary if repayment terms have not been agreed in advance of their last day of employment.

7. Expenses that can be claimed

Buying and Selling Property.

This list is not exhaustive but details the most common types of expenditure which may be claimed. If you are unsure if your expenses will be covered, please contact the Human Resources Operations Team, to seek confirmation.

Removal of household effects, including insurance in transit - three quotations must be obtained and the lowest of these will normally be relied upon.

If the employee chooses not to use a removal firm but to undertake their own move, the cost of hire of a vehicle and associated fuel and insurance costs may be claimed.

Moving domestic pets

Removal of personal effects from office/laboratory, e.g. books.

Temporary storage, including insurance, of furniture if you do not move directly from the old residence to the new for a period of up to 6 months (but temporary storage is not an eligible cost if the employee has no intention of moving the belongings to the new residence).

Solicitors' fees for buying and selling property, including searches, property enquiries and land registry fees.

Mortgage redemption and/or arrangement fees (excluding fees relating to fixed rate loans).

Estate agents' fees, or direct advertising costs if not using the services of an estate agent, for selling property.

Surveyors' fees.

Stamp Duty (up to a maximum of £2,500).

8. Rented to Rented Accommodation.

Fees for setting up initial rental agreement (excluding deposits as these cannot be paid).

Any charges for disconnection/connection of public utilities and white goods serving the existing/new rented property.

Any overlap in rental payments

Removal of household effects, including insurance in transit - **three quotations must be obtained** and the lowest of these will normally be relied upon.

A contribution towards the cost of carpets and curtains required for the new property (up to a maximum of £1000 including vat).

Temporary storage, including insurance, of furniture if you do not move directly from the old residence to the new for a period of up to 3 months (but temporary storage is not an eligible cost if the employee has no intention of moving the belongings to the new residence).

9. Rented to purchased accommodation

If the employee is living in rented accommodation but intends to purchase a property in the new work location, relocation allowance is limited to the costs reasonably incurred in moving from the rented accommodation as set out above and no contribution will be made towards the purchase of the new property. Property purchase expenses will be paid only where an existing property has been sold. This is because employees should not gain financially as a result of the relocation.

10. Temporary accommodation

In circumstances where the employee has not been able to move to a new permanent property (whether purchased or rented) by the time of starting work in the new work location, the organisation will give consideration to the reimbursement of the costs of temporary hotel, bed and breakfast or rental accommodation. Temporary hotel or bed and breakfast accommodation will be allowed up to a maximum of 6 weeks and a maximum cost of £65 per night including VAT. Temporary rental accommodation will be allowed up to a maximum of three months and a maximum cost of £1,100 per month including VAT. Any contract for temporary rented accommodation should be direct with the landlord, not via Brunel. To extend beyond these limits, the employee must obtain prior agreement from his/her line manager.

If the employee is renting out his/her existing property before or while trying to sell it, any rent received on the rented out property must be offset against the cost of temporary accommodation. The difference only will be covered by the relocation allowance.

11. Travel expenses

If the employee is travelling from his/her existing property to the new work location, rather than staying in temporary accommodation, prior to relocating, the mileage can be claimed from the relocation allowance and will be paid at normal rates. Likewise, if the work move is after the home move, mileage can be claimed at normal rates from the relocation allowance for travelling between the new property and the old work location. Until relocation has been completed, mileage can also be claimed at normal rates from the relocation allowance for the cost of travelling between the temporary accommodation and the property being sold for up to one year.

Mileage from temporary accommodation to the new work location is not eligible for reimbursement.

12. Authorisation

Prepare a letter/memo detailing the expenditure to be reclaimed, attach the paid receipts and send the document to Human Resources for approval of the amount to be claimed. This will then be sent to payroll/accounts for checking that the items claimed for are allowable under HMRC rules and will then make payment. All approved and authorised claims are reimbursed via the payroll system and will be paid on the 27 of the month.

Partial claims can be submitted at any time during the 12 month period following the commencement date of employment. Reimbursement will only be made up to the total amount allowed (**2 months gross salary calculated as at first day of employment**).