

Relocation

Procedure

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1 Allowances payable

- 1.1 Members of staff can claim within the maximum permitted the following allowances. Staff should also note the timeframe for making a claim (Section 8.2) and Repayment of any Relocation Expenses paid (Section 9.0).

2 Removal Expenses

- 2.1 Reimbursement of the cost of removing household effects (including packing, unpacking, insurance and VAT) to their new main residence address. Moves to and from temporary accommodation will also be covered.
- 2.2 Reimbursement of the cost of storing their household effects for a period of up to 6 months (including storage insurance), where staff are in temporary accommodation. Storage costs cannot be claimed where the member of staff has no intention to move these effects to their new residence.)
- 2.3 Please note any removal and relocation of an employee’s personal effects/ office equipment) from a previous employer or the new address to College will be taxable under HRMC Regulations.

3 Acquisition Legal and Professional Fees

- 3.1 Acquisition covers the purchase of a new permanent residence or the acquisition of a tenancy agreement for a new permanent main residence.
- 3.2 Reimbursement of the actual cost of legal, survey and estate agents fees necessarily incurred in selling or surrendering one home and acquiring another. This includes the conducting of appropriate searches in relation to the purchase of the new property and the payment of stamp duty.
- 3.3 Legal, survey and estate agents fees incurred can also be claimed where an intended acquisition or sale does not take place, either for reasons outside the control of the person acquiring the interest or because that person reasonably decides not to go ahead.

4 Disturbance Allowance

- 4.1 Reimbursement can be claimed for expenditure incurred on such items as disconnection and connection of electricity, gas, water or telephone services, the purchase of domestic good for the new premises, e.g., a cooker (where the current item owned is electric and a gas cooker is required for the new property (and vice versa).
- 4.2 For staff moving from outside the United Kingdom, the purchase of adapters for electrical equipment can be claimed, but not the purchase of new electrical equipment.
- 4.3 The overarching principle is that domestic goods can only be claimed where they are to replace items used at the old home which are not suitable for use in the new home, or for some other reason cannot be shipped.
- 4.4 Example 1: Electrical equipment, e.g., as a vacuum cleaner
This could be claimed if it was not possible to use an existing vacuum cleaner, for example due to differences in voltage. If the voltage is the same, a plug adaptor could be claimed to enable the existing vacuum cleaner to be shipped and used in the new location.
- 4.5 Example 2: Furniture, e.g., an infant cot
This could not be claimed. Either the staff member already has a cot that could be shipped, or they would need to purchase one whether or not they relocated. The purchase has not arisen because of the relocation, therefore it could not be claimed.
- 4.6 Example 3: Soft furnishings and other household equipment, e.g., lamp
These can only be claimed if their purchase is required as a result of the relocation. The majority of these items can be shipped from the previous location. If the items in the previous location are not suitable for the new home, then new items can be claimed – for example carpet or curtains that do not fit in the new location.

5 Lodging Allowance and Rental Costs

- 5.1 An allowance of up to £100 per week may be claimed for a maximum of 1 year, subject to individual circumstances if a newly appointed member of staff has to take temporary accommodation locally while continuing to be responsible for the outgoings of another residence, or where the employee intends to move to permanent accommodation.
- 5.2 It would, however, normally be expected that an employee moves to the permanent accommodation within 1 year of their start date, which is within the exemption period set out by the Inland Revenue.
- 5.3 This will be monitored every 3 months during the temporary housing period. Any lodging allowance paid after 1 year is taxable and/ or the member of staff does not move to a permanent new residence.

6 Travel

- 6.1 Staff are eligible to claim for the cost of single economy rate travel for themselves, their spouse/ partner, dependent children and under certain circumstances pets for their final move to the College. College does not reimburse any costs incurred from obtaining a visa (for self and family) and associated permission to work in the UK
- 6.2 The cheapest form of transport should be used unless an alternative form of transport has been authorised beforehand by the Head of HR Operations.
- 6.3 Staff who take temporary lodging may be reimbursed the cost of one return economy rate travel ticket per month for 12 months for travel between their temporary lodgings and their other residence.
- 6.4 Staff who have not yet been able to relocate and are temporarily continuing to live at their previous address may claim their additional home to work travel costs for a maximum of 12 months. Travel will be reimbursed at the equivalent of the economy travel rate and to a maximum of £50 per week for a maximum of 12 months.
- 6.5 In addition, while searching for accommodation, staff will be able to claim the following:
 - 1) Economy rate return travel tickets for themselves and their spouse/partner
 - 2) Accommodation costs to a maximum of £100 per night for a maximum of 3 nights per trip.
 - 3) Subsistence will not be re-imbursed.
- 6.6 All non-UK travel must be authorised in advance by the Head of HR Operations prior to making any booking.

7 Non-Qualifying Costs

7.1 The following costs cannot be reclaimed.

- Additional Housing Cost Allowances associated where a member of staff has to move to a more expensive area, e.g. the South East or London.
- Loss of sale of a property. Costs associated with a property sale falling through, or a loss in the value of the property, or a reduction in the sale price of a property to facilitate a quick sale.
- Other Costs. Redirection of mail, Council tax bills, Compensation for the loss in value of season tickets, cost of joining new sports clubs/ gyms, loss of school fees (for insufficient notice of a child's withdrawal from School), cost of buying new school uniforms, assistance towards a member of staff's spouse/ partner finding a new job, home search facility, financial advice , Housing Cleaning on sale or purchase, spouse's loss of earnings, assistance with starting a garden, transporting or kennelling for domestic animals (unless directly related to the actual family move from the old to the new location) and forfeited rent/ termination of contract charges on the current property.

7.2 Further HMRC Guidance regarding which Removal Expenses and Benefits qualify and do not qualify for exemption can be found on the HMRC website.

8 Making a Claim for Removal Expenses

8.1 Confirmation of Eligibility

- Eligibility for removal and relocation expenses must be confirmed in your letter of appointment. This must be received before any expenditure is incurred.
- Staff requesting relocation expenses will be required to complete a Declaration Form.

8.2 Time Limit

- The HMRC has set a time limit on relocation. In order to get tax relief expenses, or the benefits provided and claimed before the end of the tax year following the one in which an employee starts their new job (a tax year runs from 6th April one year to 5 April).
- All Removal and Relocation claims must be submitted and reimbursement made within the time limits set out in this Policy.

8.3 Written Quotations for Removal and Relocation Expenses

- Reimbursement of removal expenses will only be made following the receipt of three written quotations, which must be submitted to the Human Resources Department who will normally authorise acceptance of the lowest quotation. The College will not reimburse any sum in excess of the lowest of these estimates.

8.4 Reimbursement of Expenditure

- Reimbursement of Removal and Relocation Expenses will only be made following submission of a claim via the College Finance System. All relevant quotations and itemised receipts must be scanned and attached to the online claim.
- The College will not pay a company directly for removal and relocation expenses incurred by a member of staff.
- If staff move, the College will reimburse the cost of van/rental and the cost of the actual fuel from the sole or main residence to the point of embarkation (itemised receipts required).
- If staff use their personal vehicle to move themselves, the College will reimburse the employee at the mileage set out in the College's Travel and Subsistence Policy.

9 Repayment

- 9.1 Where a member of staff has claimed relocation expenses for temporary accommodation after indicating that they are seeking to purchase or rent a new main residence but does not find a new main residence within the time limits then expenses paid for temporary accommodation are required to be repaid to the College. These costs incurred are not eligible expenses under the Relocation and Removal Expenses Scheme, if a member of staff does not change their main residence in the defined time period, normally twelve months from the date of commencing employment.
- 9.2 Members of staff on fixed-term contracts are not required to repay any relocation expenses claimed if they fulfil the full term of their fixed term contract.
- 9.3 Members of staff who do not fulfil the full term of their fixed term contract and have been paid relocation expenses College will reclaim all of the relocation expenses paid
- 9.4 Members of staff in receipt of relocation expenses who leave the employment of the Royal Holloway College before completing three years' service, will be required to repay all or some of the relocation expenses paid as set out below.
- 9.5 If a member of staff has **less than two years**, the Royal Holloway College will reclaim all of the relocation expenses paid.
- 9.6 During the **third year of employment**, the College will reclaim relocation and removal expenses based on the total monies paid, less one-twelfth for every completed month of service after two full years have been served.
- 9.7 Repayment will be claimed via the College Payroll in the first instance. In the event of a shortfall, employees must make a payment to the College for this amount. Other forms of repayment to the College may be considered at the discretion of the Director of Human Resources and Chief Financial Officer.

10 Variations on the Policy

- 10.1 Relocation and Removal Expenses are assessed on a case by case basis, and each employee's situation and circumstances will be unique. The College, therefore, retains discretion to tailor the relocation package to suit the particular circumstances and needs of each employee.

11 Equality Impact Assessment

- 11.1 Workforce Information to run an Equality Analysis Report on Protected Characteristics on Relocation Expenses paid against eligible new starters for the last 12 months for EIA to be completed.

12 Policy Schedule

Policy Schedule	
Policy Title	Relocation Policy
Policy Owner	Human Resources
Policy lead contact	Kay Toms, HR Business Partner
Consultation with College Unions	GMB, UCU, Unite – 16 th February 2018
Approving Body	PRC and Finance Committee
Date of Approval	12 th March 2018
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