



Relocation Expenses Policy

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Who can help?

👉 The Talent & Resourcing Team (within HR) can provide support and advice with the application of this policy and answer any questions that you may have. Call the team on x3344 or email recruitment@napier.ac.uk

Please Note

This policy does not form part of your contract of employment with the University and it may be removed, replaced or varied, at any time.



1. Introduction

We aim to recruit the highest calibre of staff and this policy is intended to support by providing a financial contribution to the costs new employees incur when they need to relocate their main residence to within reasonable daily travelling distance of the University (typically less than 25 miles), and where their current main residence (home address) is not within 60 miles of their usual campus location.

2. Scope

The policy applies to staff appointed to roles at Grade 6 or above, on a permanent contract or fixed term contract of three years or more, who must relocate their main residence in order to take up the appointment.

It is expected that staff employed at Grades 1 to 5 will be recruited from within the surrounding area and therefore payment of expenses will only be considered by exception (for example, certain research or specialist roles). Such an exception would require prior agreement and be subject to the same conditions as outlined within this policy.

Any entitlement to relocation expenses or exceptions are subject to approval by the respective Dean/Director and Talent and Resourcing Consultant.

3. Eligibility

An appointee is eligible to claim relocation expenses where **all** of the following criteria are met:

- ☑ The appointment is at Grade 6 or above.
- ☑ The duration of the appointment is for 36 months or longer.
- ☑ The offer letter outlines the entitlement to relocation expenses.
- ☑ The appointee's existing main residence is more than a 60-mile radius from the workplace.
- ☑ The appointee's new residence will be within a reasonable commuting distance from their place of work (typically less than 25 miles).
- ☑ The new residence must become the appointee's main residence.
- ☑ The move of the main permanent residence is as a result of the acceptance of the position at the University (i.e., the move was not pre-planned by the appointee regardless of whether the position was offered and accepted).
- ☑ The appointee must confirm that they are the only member of their household claiming relocation expenses. Relocation expenses will not be available to the new member of staff where another member of the moving household is claiming relocation expenses from another source or from the University.

4. What can I claim?

For most requests, allowable relocation expenses can be reimbursed up to a maximum of £3,000 (inclusive of VAT). Depending on candidate circumstances, there may be the option to consider agreement of reimbursement more than £3,000 by exception. This will not normally exceed £8000 (the tax-exempt maximum) and must be agreed in advance by the Dean/Director and Talent & Resourcing Consultant.

Payments for relocation expenses are treated as part of an appointee's earnings for income tax and national insurance contribution purposes. However, the first £8,000 is exempt from income tax and national insurance contributions providing HMRC legislation is followed [Expenses and benefits: relocation costs: What you do not have to report - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/relocation-costs-what-you-do-not-have-to-report).

5. Table of Expenses (Permitted and Non-permitted Expenses)

Relocation cost	Permitted Expenses	Non-permitted Expenses
UK Visa Application Costs* <i>Claimed separately via Agresso system, does not form part of relocation allowance and cost of permitted expenses agreed and claimed in addition.</i>	Visa application fee for main applicant only (may be subject to Tax deductions)	<ul style="list-style-type: none"> ⊗ Immigration Health Surcharge ⊗ All Family/Dependant costs ⊗ Priority services ⊗ ECCTIS/English language test ⊗ Biometrics ⊗ Tuberculosis tests
Professional Service Costs Professional service costs associated with the sale of the current main residence and the purchase of the new main residence.	<ul style="list-style-type: none"> ☑ Solicitor fees in respect of the sale and purchase. ☑ Search, survey and property equity fees. ☑ Valuation fees. ☑ Land registry fees. ☑ Estate agent fees. ☑ Letting agency fees (for short-term temporary accommodation only). 	<ul style="list-style-type: none"> ⊗ The payment of mortgage or housing subsidies if the move is to an area of higher cost housing. ⊗ Interest payments on a mortgage or any mortgage arrangement fees. ⊗ The cost of disconnection and reconnection of utility services. ⊗ The redirection of mail. ⊗ Council tax charges. ⊗ The compensation for losses incurred on the sale of the property or personal belongings. ⊗ Refundable rental deposits/security/advance rent or other refundable payments.



		<ul style="list-style-type: none"> ⊗ Rental costs where this is the new main residence.
<p>Transportation Costs</p> <p>Transporting of belongings to the new residence</p>	<ul style="list-style-type: none"> ☑ Moving normal household effects within or into the UK. ☑ Temporary storage of domestic belongings for a period of up to three months. ☑ Insurance of domestic belongings during transit and whilst in storage. 	<ul style="list-style-type: none"> ⊗ The separate removal of individual items. ⊗ The removal of motor vehicles, livestock or domestic animals. ⊗ The separate removal of work-related equipment, e.g., laboratory items, books, instruments or computers other than those owned personally.
<p>Travel and Accommodation</p> <p>For travel and accommodation associated with the move</p>	<ul style="list-style-type: none"> ☑ Reasonable travel costs for one visit by the employee and spouse/partner (only) to visit the area to locate a new residence including the costs of the employee and spouse/partner to spend up to three nights (up to the value of £90 per night). ☑ The cost of a single journey for the immediate family to travel from the former residence to the new one. ☑ Where the employee is relocating internationally, a claim for one way economy class or equivalent air fare for the employee and their immediate accompanying family. Any additional travel costs must be agreed in advance. 	<ul style="list-style-type: none"> ⊗ First class travel costs. ⊗ Overnight stays not related to the purchase of a permanent residence. ⊗ New fixtures, furniture and fittings costs for the new property. ⊗ Rental costs where the rented property is the permanent new home.
<p>Temporary accommodation</p>	<ul style="list-style-type: none"> ☑ Maximum 3 month claim period. 	<ul style="list-style-type: none"> ⊗ It is not possible to claim reimbursement of expenses



Costs such as hotel/apartment/Airbnb bookings, will only be reimbursed for up to a maximum of 3 months in circumstances where a new employee is actively looking to purchase a permanent residence, or the employee is waiting to move into a permanent home (rented or owned).	<ul style="list-style-type: none">✔ Per night bookings for any qualifying accommodation such as a hotel, Air BnB, Bed and Breakfast✔ Accommodation must be within 25 miles of campus	<ul style="list-style-type: none">✔ for an open-ended monthly rental.✘ Claims cannot be made in advance
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Permanent Home Definition (for tax-exemption purposes)

A permanent home may be a home purchased by yourself (or jointly) or an open-ended rental under a Scottish private residential tenancy (PRT).

To qualify for tax exempt reimbursement of temporary accommodation evidence of the temporary nature of the arrangements and proof that the claim meets conditions below must be provided:

- ✔ The new joiner has dual property commitments as a result of the relocation – i.e., selling their previous home having relocated to Edinburgh already.
- ✔ The short-term accommodation is within 25 miles of the University (usually calculated based on the campus the employee is predominately based at).
- ✔ The duration of the temporary arrangement will be for up to 3 months maximum.
- ✔ Where claiming temporary costs as a result of awaiting the start of an open-ended tenancy, the planned entry date/PRT start date must be provided to evidence the requirement for interim expenses.

Other conditions for temporary accommodation claims:

- ✔ It is not possible to claim reimbursement of expenses for an open-ended monthly rental, even if you take such a tenancy with the intention to move within the first few months of your arrival at Edinburgh Napier.
- ✔ A delay in gaining entry to your permanent residence resulting in a requirement for temporary accommodation to be extended beyond the three months maximum will not result in additional expenses being provided towards temporary accommodation, under HMRC tax exemption guidelines.
- ✔ Claims cannot be made in advance; all claims must be submitted either once all expenses have been incurred and you would like to claim your full entitlement or at the end of complete calendar months with the respective evidence to support your claim.

6. Timescales for Claims

The home move should be within 6 months from your start date at the University. If, for reasons, out with your control, this is not possible, a late application may be considered where there is demonstrable evidence of an intention to move within the 6-month period. This will be up to a maximum of 12 months and will be approved by the Dean of School/Director of Service with input from the HR Services & Resourcing team.

Claims should be made in a timely manner to qualify for payment, using the form in Appendix 1. and must be submitted to HR within three months of the expense being incurred (multiple claims can be submitted during the process). To comply with financial regulations, all original receipts must be attached.

To qualify for tax relief, your expenses must be incurred before the end of the tax year following the one in which you started your new role, e.g. If you started on 1 April 2022, you have until 5 April 2023.

7. Repayment upon leaving the University.

As signing the relocation agreement, you are giving a written undertaking that you will remain in employment with the University for a minimum of 3 years.

If you leave before this date, you will need to repay part of the expenses you have received as set out below:

Within 1 year	-	Full Repayment
Within 2 years	-	50% Repayment
Within 3 years	-	25% Repayment

This will automatically be deducted from your final salary payment and if this would not cover the full cost you would be required to repay the outstanding amount before your final date of employment with the University by another means,

If you leave employment due to redundancy or ill health retirement, no repayment of fees will be expected.



8. Responsibilities

All employees	✔ Read and fully understand the Relocation Policy and agreement.
	✔ Claim legitimate expenses in line with the Policy and in a prompt manner.
Managers	✔ Check and sign claim forms, as relocation is a School/Service expense.
HR	✔ Support new staff with the application of the Relocation Expenses Policy.
	✔ Record and monitor claims and pass for timely payment.

Document Control

Author	Human Resources
Date First Approved	21 September 2021
Last Review Date	19 January 2023
Review Frequency	2 years

Appendix 1 – Claims Agreement and Form

Employee Name:

Job Title:

Employee Number:

In submitting this form, I confirm the following:

- I understand that I will be granted relocation assistance from the University, up to the value of <insert approved relocation amount> as a consequence of my taking up the appointment of <insert role title>.
- I accept that the relocation assistance is only payable if I change my main residence within 6 months of my start date.
- I certify that my current main home is more than 60 miles from my place of work and that I will relocate to within 25 miles of my place of work and this location will become my main residence.
- I confirm that it is not my intention to only stay in the new home during the week and return to the existing home most weekends.
- I understand that if I do not change my main residence within the agreed timescale that I will be required to repay any relocation assistance I have received, in full.
- I confirm that the move of the current main residence is as a result of the acceptance of role and that the move was not pre-planned, regardless of whether the role was offered and accepted.
- I confirm that I am the only member of the household claiming relocation expenses.
- I will make claims to the University for reimbursement by providing a reconciled statement of qualifying expenses per HMRC's guidelines, together with receipts within 6 months from date of appointment.
- I will only make claims which conform to the Relocation Policy and understand that a misleading or fraudulent claim may result in investigation and appropriate disciplinary action.
- I understand that I will be unable to claim for any expenses which do not meet HMRC's guidelines.
- I certify that the expenses I incur in respect of this relocation are not being otherwise reimbursed or paid by any other source.
- I understand that if I leave the University within 3 years of commencement of employment, I will be liable to repay the relocation reimbursement given (on a sliding scale) as outlined in the Relocation Policy and noted below.
 - Within 1 year - Full Repayment
 - Within 2 years - 50% Repayment
 - Within 3 years - 25% Repayment

I hereby authorise the University to deduct any sum due by me under this agreement from any salary, fees, expenses or any other sums due to me. If the calculated full repayment cannot be recovered from sums due to me by the University prior to my departure, I agree to repay the outstanding amount, before my final date of employment with the University.

Signed:

Date:

Relocation Expenses Claim Form

1. Please itemise all expenditure incurred under the headings below and attach vat receipts. All claims must be authorised by the Dean/Director of Service.
2. Please refer to the Relocation Expenses Policy to ensure what is being claimed below meets the criteria for tax exemption and Edinburgh Napier’s permitted relocation reimbursement expenses.
3. Please note that Visa Application costs are the only permitted expenses for sponsored employees and the Main Applicant fee only should be claimed via Agresso, not submitted on this form - <https://fin.napier.ac.uk/BusinessWorld/Default.aspx>. Please note that this expense is over and above your agreed relocation package.
4. You can choose to submit elements of your claim separately however cannot make a claim for anticipated expenses – receipts showing proof of spend are required for all items outlined.

Name:		School/Service	
Employee Number:		Role Title:	
Start Date:		Agreement signed:	<input type="checkbox"/>
Original Main Residence Address:		New Main Residence Address (if already relocated):	
Is this your first claim?	Yes/No	Is this claim within 6 months from your start date?	Yes/No <small>(If no, please outline the reasons why)</small>
Please itemise the claims as per the categories below and confirm respective receipts are attached			
Type of Expense	Cost	Supplier	Receipt attached
Professional Service Costs	○	○	<input type="checkbox"/>
Transportation Costs	○	○	<input type="checkbox"/>
Travel and Accommodation Costs	○	○	<input type="checkbox"/>



Temporary Accommodation Costs	<input type="radio"/>	<input type="radio"/>	<input type="checkbox"/>
Amount Claimed:	£	Total Amount Claimed (including any previous claims)	£
Signed by employee:		Date:	
		Print Name:	
Signed by Dean of School/Director of Service:		Date:	
		Print Name:	