



# Relocation Expenses Procedure

## Contents

Introduction .....	1
Eligibility.....	1
Scope of financial assistance .....	2
Administrative process .....	3
Repayment .....	3
FAQs .....	3
Relocation Expenses Claim Form .....	5

## Introduction

The University of Brighton aims to recruit the highest quality individuals. This procedure is intended to support this aim by providing financial assistance to new employees who have to relocate either nationally or internationally to start their new role.

The procedure is intended to clarify the extent of assistance offered, explain who is eligible to apply, how to apply and how to claim. In order to avoid any misunderstanding, the terms and conditions should be read carefully before any claims are submitted. The University’s procedure is based on HMRC guidance which can be found here: <https://www.gov.uk/expenses-and-benefits-relocation>.

## Eligibility

To qualify for relocation assistance, the appointee must meet all of the following criteria:

- They must be a new employee and the expected duration of their employment with the University should be for at least 2 years
- They are changing their main residence for reasons of starting their new employment provided their existing home is not within reasonable daily travelling distance to their new workplace (taken to be 30 miles for this policy)
- Their new home is within reasonable distance from the University (within 30 miles)
- Any claim should be made within 12 months of taking up the appointment
- Neither they nor their partner is in receipt of a relocation package from another organisation.

## Scope of financial assistance

The University will reimburse actual and reasonable relocation expenses (which must be supported by receipts) up to a maximum of £8,000. Under the current income tax rules £8,000 (inclusive of VAT) can be paid to an individual for relocation purposes tax free subject to HMRC conditions which are available at: <http://www.hmrc.gov.uk/guidance/relocation.htm>

The allowance payable is per household, i.e. not per person in the event that two or more employees share accommodation.

The Vice-Chancellor will have discretion to vary the amount paid to those individuals who take up their appointment from outside the United Kingdom or Europe.

### Eligible expenses may include the following:

Reasonable expenses incurred may include the following within the overall £8,000 maximum:

- Removal and transport/re-installation of furniture and personal effects, including packing and insurance
- Temporary storage of personal effects (if a direct move to the new home is not possible)
- Professional fees incurred in connection with selling the previous property and the purchase of a new residence e.g. Estate Agent's, surveyor's or legal fees, stamp duty, mortgage arrangement fees or preparation of a bridging loan
- Travel and accommodation expenses incurred during preliminary visits to the area (meals excluded) for the appointee only. Any fares will be reimbursed at standard class only. Mileage will be reimbursed in keeping with the University's staff travel and subsistence scheme.
- Connection of electricity, water, gas and phone services.
- In certain circumstances, costs towards temporary accommodation, e.g. bed and breakfast or rent payments, whilst paying for the previous property. See FAQs below.
- Where applicable, costs associated with obtaining visas for international appointees and their immediate family members, as well the NHS surcharge, may be claimed. These costs will only be payable once i.e. when first arriving in the UK. All future visa costs must be met by the employee.

The following general categories of expenses are *not* eligible:

- Purchase of new goods for the property, except where there is a need to replace goods which cannot physically be relocated from the previous property. See FAQs below for more information.
- Rent payments once the employee has no property commitments at the previous location
- Expenses which are explicitly excluded as exempt from tax and NI payments by HMRC, including council tax payments

Please note the following:

- If two moves are necessary (i.e. from previous home to temporary accommodation and/or storage and then into permanent accommodation) costs related to both removals and to storage charges may be claimed.
- For expenditure in currencies other than sterling, the exchange rate will be that used by our Finance department at the time of processing.

## Administrative process

1. Firstly, check that you meet the eligibility criteria.
2. Complete the Relocation Expenses Claim Form (which can be found at the end of this procedure) and attach the relevant receipted VAT invoices. If you are in doubt as to whether any expenditure will qualify for reimbursement, email [HRRecruitment@brighton.ac.uk](mailto:HRRecruitment@brighton.ac.uk)
3. Further copies of the claim form can be downloaded from the University's intranet (Staff Central) or by emailing [HRRecruitment@brighton.ac.uk](mailto:HRRecruitment@brighton.ac.uk)
4. Submit claim form/s with original receipts (or clearly scanned legible copies) to [HRRecruitment@brighton.ac.uk](mailto:HRRecruitment@brighton.ac.uk) or by post to Human Resources, University of Brighton, Mithras House, Lewes Road, BN2 4AT. Be aware that payment will not normally be made for items not accompanied by receipted VAT invoices.
5. In the case of temporary accommodation, please submit a receipt from the bed and breakfast or a signed note from the landlord confirming receipt of payment.

For expenditure in currencies other than sterling, the exchange rate will be that used by our Finance department at the time of processing.

## Repayment

Employees will be offered relocation assistance only if they agree to repay some, or all, of the amount given by the University in the event that their employment terminates, for whatever reason, within two years from the first day of paid service. Those offered relocation assistance will be required to sign an agreement to this effect. The amount payable is reduced proportionally and is as follows:

100% of the total paid if the last day of service is within one year of the first day of paid service, reducing by one-twelfth for each completed month of service beyond one year. The repayment will be deducted in full from your final salary payment. If the final salary payment is not sufficient to cover the amount owing, you will be invoiced for the outstanding amount by the Finance Department.

## FAQs

Q. Are domestic goods reimbursed?

A. We do not reimburse the cost of an employee furnishing a new home. We would expect employees who are moving from a fully furnished home to move into another fully furnished home (in which case we would reimburse the cost of moving their furniture) or from unfurnished to unfurnished. The only exception to this would be where an employee owned items which were physically impossible to relocate – such as built in wardrobes, or substantial furniture from

overseas.

Q. Can I claim back a deposit for a rental property or temporary accommodation?

A. No, we do not reimburse the cost of deposits as these are refundable.

Q. Can I submit more than one claim?

A. Yes, you can submit as many claims as you need, subject to the terms of this policy, up to a maximum value of £8,000. Each claim must be accompanied by receipts relating to that claim.

Q. Can I claim for rent?

A. UoB does not normally pay rent for new staff moving to the area. The only exceptions to this are where an employee

- is necessarily continuing to pay a mortgage on their previous home whilst they are selling their property; or
- is having to continue to pay rent on their previous home whilst waiting for the tenancy agreement to come to an end.

Q. Can I claim for two moves?

A Yes, if two moves are necessary (i.e. from previous home to temporary accommodation and/or storage and then into permanent accommodation) costs related to both removals and to storage charges may be claimed.

Q. Can I claim for the travel costs for my partner?

A Yes, you can claim for the cost of one journey for your partner/immediate family members when you move to your new home.

Last updated August 2019



## University of Brighton

### Relocation Expenses Claim Form

- Payments will be made in line with the University of Brighton's Relocation Procedure.
- Any claim must be made within 12 months of joining the University.
- Please complete the form below and return it together with all relevant paperwork, including supporting receipts, to Human Resources ([HRRecruitment@brighton.ac.uk](mailto:HRRecruitment@brighton.ac.uk) or by post to Human Resources, University of Brighton, Mithras House, Lewes Road, BN2 4AT)

Name (in capitals)	
Job title	
School/Department:	
The address you are moving from:	
The address you are moving to:	
Date of move:	

Details of claim (please attach all receipts)	Cost
Cost of preliminary visits	
Removal costs	
Temporary storage costs	
House sale/purchase (legal, estate agent/surveyors fees, stamp duty)	
Temporary accommodation costs	
<b>TOTAL</b> (to a maximum of £8,000 in total)	

I confirm that I qualify for relocation assistance in accordance with the policy and confirm that all expenses claimed were necessary to the move. I also confirm that no other financial assistance towards relocation expenses is being claimed or will be claimed in connection with this move by me or any other person(s) in my household either from the university or any other source.

I understand that, if my employment with the university comes to an end for any reason within two years of my start date, I undertake to repay to the university:-

100% of the total grant paid to me if my last day of service is within one year of the date my employment commenced, reducing by one-twelfth for each completed month of service beyond one year.

I authorise the university to deduct from any salary payment due to me on leaving its employment, amounts which I have undertaken to repay as above. I understand that if the amount of any salary payment due to me is insufficient to clear the outstanding amount, the Finance Department will render an account for the balance.

<b>Your signature</b>		<b>Date</b>	
<b>HR authorising signature</b>		<b>Date</b>	
<b>Relocation Budget Code</b>	<b>A49U 1910 G4999</b>	<b>Employee Number</b>	