

REMOVAL AND RELOCATION EXPENSES

(Academic and academic related staff and senior support staff. Staff financed by external funds would not normally be eligible.)

Newly appointed staff in the above staff categories are encouraged to establish their homes within a 25-mile radius of the University site/campus at which their post is based. The following sets out the terms under which the University may reimburse the costs incurred by newly appointed staff in moving their homes to within a 25 mile radius of the University site/campus at which their post is based. These provisions do not apply to new staff already living inside the relevant 25-mile area at the time of their appointment.

The University reserves the right to extend the removal and relocation provisions to other staff groups, and also to vary the provisions in certain circumstances.

1. Removal Expenses

All newly appointed staff are eligible for reimbursement of the cost of the removal of household effects (including insurance and VAT) on the basis of the lowest of three written quotations provided that they have established their home within the defined area. This will also include moves to and from temporary accommodation. In addition, staff moving from countries outside the European Community will be reimbursed the single economy or tourist air fares for themselves, their spouse and dependent children.

Reimbursement of the removal of books and office equipment from a member of staff's former place of employment to the University will normally be eligible for consideration on the basis of the lowest of three written quotations.

Reimbursement will apply to expenditure incurred on a move, which takes place within 12 months of a first appointment to the University of Essex.

2. Storage Costs

Storage costs will be eligible for reimbursement up to a maximum of £1,000. Reimbursement will be on a pro-rata basis for part-time staff.

3. Relocation Expenses

Subject to the maxima set out below, the University will make a grant available to newly appointed staff which may be used to cover the cost of legal, surveyors, estate agents and building society fees incurred in the sale of existing accommodation and for the purchase of accommodation within the defined area. The grant may also be used towards the cost of temporary accommodation prior to a move to the member of staff's permanent residence in the defined area. These funds will become available upon presentation of receipts.

The maximum payment to a member of staff under this provision will be limited to:

- Posts of 3 years duration or more: 12.5% of gross salary on appointment
- Fixed term posts of 2 years : 8.33% of gross annual salary on appointment
duration but less than 3 years
- Fixed term of 1 year duration 4.2% of gross annual salary on appointment
but less than 2 years

Members of staff appointed for a term of less than 1 year are not eligible for reimbursement of relocation expenses.

4. General Conditions

- a) All claims under any of the above provisions must normally be presented within one year of joining the University. The University reserves the right to disallow any claim or part thereof, which is submitted for reimbursement after the first year. Any application for exceptional treatment under this condition must be made in writing to the Director of Human Resources stating the reasons why it has not been possible to present the claim within the prescribed period. (Please see note below)*
- b) Claims will be settled on the production of the three written quotations and official receipts for all expenditure, subject to the member of staff's acceptance of the terms and conditions as stated. Should the three quotations not be provided, a full explanation will be required.
- c) It is not compulsory, under HM Revenue & Customs rules, to sell your original property in order to qualify for the income tax exemption on relocation expenses but you must make your new property your sole or main residence. Normally, this would be the property that is the family home for most of the time.

5. Refunding of Expenses

Reimbursement of both the Removal and Storage expenses and the Relocation grant will be met on the basis of an interest free loan in the first instance, this loan to become an outright grant after appropriate service with the University (see below).

Posts of 3 years duration or more:

If the holder of the loan ceases to be a member of the University staff prior to completing 3 years of service they shall be required to refund a proportion of their total grant received, dependent on the amount of complete months worked. Where possible, any repayment to the University shall be deducted from the member's salary.

Example:

Employee resigns after 21 months service with a total grant of £3,000	$21/36 \times £3,000 = £1,750$ To repay: £1,250
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Posts of 2 years duration but less than 3 years

If the holder of the loan ceases to be a member of the University staff prior to the completion of the contract, then they shall be required to refund the loan as set out below.

Example:

Employee resigns after 21 months service with a total grant of £3,000 (* = Length of contract)	$21/30^* \times £3,000 = £2,100$ To repay: £900
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Posts of 1-year duration but less than 2 years

If the holder of the loan ceases to be a member of the University staff prior to the completion, then they shall be required to refund the loan as set out below:

Example:

Employee resigns after 15 months Service with a total grant of £3,000 (* = Length of contract)	$15/18^* \times £3,000 = £2,500$ To repay: £500
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PLEASE NOTE:

****Claimants should note that Her Majesty's Revenue and Customs (HMRC) have imposed a time limit in which to qualify for tax relief on the payment or reimbursement of expenses. Claims submitted after the end of the year of assessment (tax year) following the one in which the employee starts the new job will be subject to a deduction for income tax. Any reimbursement under the above scheme in excess of £8,000 will also be subject to income tax at the appropriate rate. The excess will be reported to the Revenue at the end of the tax year.***

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To register your application for the reimbursement of removal and relocation expenses, please return this request to the Human Resources, University of Essex, Wivenhoe Park, Colchester CO4 3SQ, UK (email: resourcing@essex.ac.uk) marked for the attention of the Resourcing Team.

I have read and understood the University's terms of reimbursement as they apply to removal and relocation expenses and I agree to be bound by the conditions as they may apply in my own circumstances, including the University's right to recover any outstanding removal and relocation expenses from my salary.

Signed Date

Name* Department*

Appointment to commence on:

*Please print clearly

FOR USE BY Human Resources

- Removal and Relocation Expenses at 12.5%*
- Removal and Relocation Expenses at 8.33%*
- Removal and Relocation Expenses at 4.2%*

Comments/Notes:

*** HR authorisation**

Updated 15/08/2016