Lincolnshire COUNTY COUNCIL

Relocation policy

Policy overview

We may help with expenses when an employee has to relocate for their job.

Principles

The employee must be moving to a home that is within a reasonable daily travelling distance of their new workplace as they are:

- a newly-appointed employee who has accepted our offer of employment
- an existing employee who has been appointed to a new post. The new post must be outside the area in which they are currently working
- an existing employee who is moving due to us changing their workplace, for example, an office relocation

The job advert will state if we are offering relocation expenses. We will include our relocation policy in the application pack for the vacancy.

Relocation assistance is discretionary and not a contractual entitlement. We reserve the right to withdraw it at any time. We look at relocation expenses claims on a case-by-case basis.

Where an offer of relocation assistance is accepted, the employee and the council will sign a relocation agreement. The manager will arrange this. Before any claims can be made under the scheme, the manager will ensure the signed copy of the relocation agreement is returned and placed in the employee's personal file.

We will include reference to the relocation policy and its conditions and confirmation of the maximum figure of £8000 in the employee's contract of employment.

Eligibility

Usually, a travel distance of 45 miles or above from home to work base would be unreasonable. We may then provide relocation assistance.

The employee must be moving to a permanent home that will be their primary residence. Their new home can be either purchased or rented.

Employees are not eligible to claim relocation expenses if:

- relocation is not due to their job
- another member of their household receives relocation expenses from either another organisation or us
- they fail to relocate within 12 months of starting the job with us and have not received a time extension

Amount available

The maximum level of relocation assistance we provide is £8,000. The claims must be incurred within 12 months of the employee's appointment. This amount is not a lump sum.

We may reimburse the employee for eligible expenditure against valid receipts and invoices.

We will only reimburse expenses if we think they are reasonable. This policy provides for a contribution to the cost of relocation only.

It is not intended to meet fully all costs associated with relocation.

View the relocation expenses form.

Taxation and repayment

The employee is responsible for any statutory income tax and national insurance liability.

As the relocation is job-related, the first £8,000 is exempt from tax provided that certain statutory conditions are met including that the new property is the employee's sole or main residence.

Any exceptional circumstances where we give payments above £8,000 are classed as a taxable benefit. The employee must report this to HMRC.

Use the form P11D by 6 July following the end of the tax year (5 April) in which we reimbursed the expense or provided the benefit.

To qualify for the tax and NIC exemption against the £8,000 limit, the employee must have to move home to:

- take up a new role with us
- or, continue employment with us but at a new location

They must also:

- have been living outside a reasonable daily travelling distance of their new workplace
- move to within a reasonable daily travelling distance of their new workplace
- agree with us that we will reimburse their relocation expenses

Repayment of relocation assistance

Employees must agree to repay some, or all, of the amount we give if:

- their employment terminates within two years from the date of payment of the relocation expenses
- or, they move out of the residential area agreed whilst still in the post, within two years of taking up the post

The amount repayable is reduced by 1/24th for each completed month up to two years after the date they started.

Repayment is not required when termination of employment is a result of redundancy, ill-health or disability.

If the employee does not relocate, we will ask them to repay all or part of any relocation assistance given.

What can the employee claim

The amount an employee may claim will vary according to their personal circumstances, as follows:

Buying and selling

The entitlement is to claim for reimbursement of actual expenditure up to the full amount of the allowance of £8,000.

Buying only or selling only

The entitlement is to claim reimbursement of actual expenditure up to 65 per cent of the £8,000 allowance.

Rented accommodation

The entitlement is to claim the actual expenditure based on a percentage of the allowance as follows:

Situation	Percentage of £8,000 allowance
Situation: 1. Move from rented unfurnished to rented unfurnished	**Percentage of £8,000 allowance:** 30%
Situation: 2. Move from rented unfurnished to rented furnished	**Percentage of £8,000 allowance:** 30%
Situation: 3. Move from rented furnished to rented unfurnished	**Percentage of £8,000 allowance:** 20%
Situation: 4. Move from rented furnished to rented furnished	**Percentage of £8,000 allowance:** 20%

In situation 3, the figure will also apply if the employee is moving from the family home into rented accommodation.

Late purchase of property

If the employee decides to buy a property after their appointment, they may qualify for reimbursement of the relevant costs. The employee must have made a firm commitment to buy within six months of their date of appointment. We can extend this to nine months in the case of new employees who have a six-month probationary period.

The employee may move into rented accommodation and then claim for later moving into a purchased property. In these circumstances, the full entitlement less any previous claims will apply.

Details of claims

Claims for relocation expenses are subject to:

- expenditure actually being incurred
- provision of valid original receipts. If the employee wishes to reclaim the VAT element, the VAT number and rate of VAT must be shown on the receipt. The total value of any claim including VAT must not exceed the relocation expenses entitlement.

The employee may decide how to use their relocation expenses only for the following reasons:

Investigatory visits
The employee and their spouse, civil partner and direct dependents may claim travelling and meal allowances for up to four visits to the area to select accommodation and, where necessary, schools.

Removal costs
These are to cover the removal of furniture and personal effects from the old property to the new. It includes moving items into and out of storage.

Storage costs
These cover the cost of the storage of possessions if completion dates cannot be synchronised.

Legal fees
These include conveyance costs, solicitors, disbursements, stamp duty and land registry fees.

Sales costs
This covers estate agents' fees or, where no agent is used, advertising costs.

Survey fees
This includes standard mortgage surveys, full property surveys and any specialist property survey.

Lodging costs
Entitlement is to claim the cost of temporary lodging in the new residential area if the employee has to maintain two homes. A return journey home at weekends at the rates set out below may also be claimed.

Interim travel
An employee eligible for relocation assistance may wish to claim for interim travel instead of lodging

allowance. This is permitted if the journey enables them to get to work reasonably and to work effectively.

We consider a travelling distance over 45 miles from home to the new work base to be unreasonable. Executive directors and assistant directors may agree to a longer journey following consideration of the employee's circumstances.

Employees may claim travel as follows:

- if the employee travels by car, the HMRC Approved Mileage Allowance Payment (AMAP) rate will apply. If the employee uses a contract hire car, they must use the AMAP rate. Mileage is counted as 'private mileage' for the annual charge
- or, if the employee uses public transport, we will reimburse the actual cost. We only reimburse daily travel costs for thirteen weeks

General disturbance
The purpose of this allowance is to offset the loss. Provided there is no gain, which would make the payments liable to taxation, we will consider claims for:

- relaying or fitting of carpets
- alteration or replacement of curtains, rails, tracks and fittings
- disconnection and connection of gas and electrical appliances

We will not consider claims for costs incurred by replacing items sold with the old property. For example, carpets, sheds or greenhouses, fitted furniture or double glazing.

Authorisation

Employees must submit all claims for expenses to do with relocation within 12 months of taking up the appointment. We may extend this if there are exceptional circumstances. The executive director or assistant director must approve an extension in advance.

Any payment of expenses must follow the relocation agreement entered into by the employee. The employee must fully comply with the terms agreed.

Invoices may be able to be paid directly by us. The employee must discuss this with their manager before making this arrangement with any relevant supplier.

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