



<b>Policy Title:</b>	<b>Relocation Policy</b>
<b>Version:</b>	<b>1</b>
<b>Audience:</b>	<b>All Staff</b>
<b>Policy Owner:</b>	<b>HR</b>
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## 1. Introduction

This policy sets out SURHUL's provisions regarding relocation. Relocation assistance may be given by the organisation to help with out-of-pocket expenses incurred when an employee relocates as a result of commencement of their employment with the organisation.

To qualify for relocation assistance, the employee must be moving to a new base because of accepting an offer of employment with SURHUL.

Relocation expenses will be judged on a case-by-case basis and each employee's situation and circumstances will be unique. The organisation therefore retains discretion to tailor the relocation package to suit the particular circumstances and needs of each employee. However, the organisation will always act fairly and in strict adherence to its Equality & Diversity policy.

Relocation assistance is discretionary. It is not a contractual entitlement and the organisation reserves the right to withdraw it at any time.

## 2. Eligibility

To be eligible for relocation assistance, the employee must be living more than 100 miles away from the campus at Egham and must be moving to within 30 miles of the campus.

The employee must be moving to a residence that will be their main residence which is either purchased or rented.

## 3. Amount available

The amount of relocation available is dependent on the nature of the contract to which the individual is employed, i.e. a reduced relocation payment will be offered to fixed-term contracts.

The maximum level of relocation assistance provided by the organisation will not exceed £5,000 inclusive of VAT. This policy provides for a contribution to the cost of relocation only and is not intended to meet fully all costs associated with relocation, although it may do so in some circumstances.

The following table summarises the amounts available dependant on the nature of the contract:

Contract Type	Contract Length	Amount of Relocation	Terms
Fixed Term	12 months	£500	Repayment in full only if resignation received before completion of contract
Fixed Term	24 months	£750	Sliding scale of repayment if resignation received before completion of contract
Permanent	Continuing	£1,500	Sliding scale of repayment if resignation received within two year period.

## 4. Taxation

All offers of relocation are subject to HM Revenue & Customs regulations. The employee is responsible for any statutory income tax and national insurance liability incurred as a result of receiving relocation expenses. As the relocation is job related, the first £8,000 is exempt

from tax provided that certain conditions are met, including that the new property is the employee's main residence. Relocation costs above £8,000 are a taxable benefit.

HM Revenue & Customs has also set a time limit on relocation. Relocation must be completed before the end of the tax year (5 April) after the one in which the employee takes up their new position. At the time of being offered relocation assistance, the employee will be advised of the date by which their relocation must be completed.

## **5. Repayment of relocation assistance**

Employees will be offered relocation assistance only if they agree to repay some, or all, of the amount given by the organisation in the event that their employment terminates for whatever reason (except by reason of redundancy) within two years from the date of payment of the relocation expenses.

Those offered relocation assistance will be required to sign a contract to this effect.

The amount payable is reduced proportionally and is as follows:

<b>Period of service (from date of payment of expenses)</b>	<b>Amount to be repaid (as % of total expenses)</b>
Leaving 0-6 months from date of expenses paid	100%
7-12 months	50%
13-18 months	25%
19-24 months	Reducing from 25% by one-sixth of such 25% for each completed month up to 24 months

Repayment will not, however, be required if the reason for termination of the employee's employment is redundancy.

The timescale starts from the date of payment of the expenses.

In the event that the employee does not relocate, they will be asked to repay all or part of any relocation assistance given.