****

**Cardiff University Relocation Policy**

1. **Introduction**

Cardiff University recognises that some appointees may need to relocate permanently in order to take up employment with the institution and welcomes the opportunity to support new employees in doing this.

This policy also recognises that offering relocation assistance is a major recruitment, retention and motivation tool and directly supports the mission of the institution in attracting high calibre individuals to Cardiff University.

The relocation policy is designed to assist in alleviating some of the financial and practical challenges associated with relocation in order to take up an appointment with the University.

The relocation allowance is discretionary and reviewable by the University.

1. **Equality & Diversity**

Cardiff University is committed to supporting and promoting equality and diversity and to creating an inclusive working environment. We believe this can be achieved through attracting, developing and retaining a diverse range of staff from many different backgrounds who have the ambition to create a University which seeks to fulfil our social, cultural and economic obligation to Cardiff, Wales, and the world.

1. **Eligibility**

To qualify for the reimbursement of relocation expenses, appointees must be **moving their permanent home of residence** to within 45 miles travelling distance of the appropriate Cardiff University site. In general, moves should be of a significant distance and be directly linked to taking up a new contract of employment at Cardiff University.

1. **Entitlements**

Employees that meet the eligibility above are entitled to claim up to a maximum of £4,460 on eligible relocation expenses (see section 5 of this policy). For Senior Professional and Professorial appointments the maximum allowance is £8,000.

In general, relocation expenses are exempt from income tax and national insurance, with the exception of visa costs for those relocating within UK as per HM Revenue & Customs (HMRC) regulations[[1]](#footnote-1). Please see section 6 of this policy for further information relating to visa costs.

Any additional relocation allowance will require Vice Chancellor approval. Any additional allowance above £8,000 is liable for income tax and national insurance.

1. **Exclusions**

HM Revenue & Customs (HMRC) rules restrict the allowance to the move of one home. Consequently, where a couple (whether married, in a civil partnership or cohabiting) are both appointed to positions at the University, only one relocation allowance is permitted.

Staff appointed to Marie Curie Fellowships are not entitled to relocation assistance under the University’s relocation expenses policy.

1. **Relocation expenses that can be reclaimed**

The following list provides examples of the common types of expenses which may be claimed in accordance with HMRC legislation, however this is not an exhaustive list.

In all cases, employees claiming expenses should seek the best value possible and the University reserves the right to only pay up to this value where it is exceeded*;*

* One primary visit to Cardiff for house-hunting and school searches (reasonable travel and reasonable accommodation for up to 2 nights)
* Final travel for the employee and household members to new home
* The removal and transportation of household items to the employee’s new home[[2]](#footnote-2)
* The costs of temporary storage (where it is not possible for the employee to move immediately into their new home) for up to 3 months
* Fees directly connected with the sale and or purchase of home (including legal fees, estate agent fees and stamp duty)
* Temporary living accommodation for up to 4 weeks whilst a permanent residence[[3]](#footnote-3) is found
* Additional temporary living accommodation support is provided for staff relocating from overseas and or waiting for their home to be sold. Please see table below.

|  |  |  |
| --- | --- | --- |
| **Circumstances** | **Addition temporary living accommodation support** | **Total claimable** |
| * Staff relocating from overseas
 | can claim additional 8 weeks whilst looking for a permanent residence | Up to a total of 12 weeks |
| * Staff waiting for their home to be sold\*
 | can claim additional 16 weeks | Up to a total of 20 weeks |
| * Staff relocating overseas and selling their home\*
 | can claim additional 16 weeks  | Up to a total of 20 weeks |
| \*Please note evidence of selling home, proof of mortgage and a copy of the signed temporary tenancy agreement required plus copies of bank statements showing payment of both temporary rent and mortgage for the period. No financial support is provided if the property is rented out whilst being sold. |

Expenses are only reimbursed to the employee on production of valid receipts and required documentation and cannot be paid directly to third parties. Relocation expense advances are not permitted.

Any expenses paid in a foreign currency, the exchange rate at the time of purchase will be used as per <http://www.xe.com/correncyconverter>.

1. **Visa costs and Immigration Health Surcharge (IHS)**

In line with HMRC regulations, visa costs can be included for reimbursement within the relocation allowance. However, for those already in the UK and moving to Cardiff, the reimbursement of visa costs is liable for income tax and national insurance. Non-domiciled individuals coming into the UK to take up employment can claim for reimbursement within their relocation allowance with no liability to income tax and national insurance.

Effective 1 August 2023, the Immigration Health Surcharge (IHS) can now be claimed under relocation policy and allowances.

Similar to visa costs;

* If relocating from outside UK, then this expense will not be taxable.
* If relocating within UK then the cost will be taxable

Applicable to the one-off initial surcharge not applicable for IHS surcharge renewals and must be claimed at the same time as the visa claim.

If you require additional financial support on visa costs, please see the University’s Visa Loan Scheme.

Those not eligible for relocation who require additional financial support on visa costs please see the University’s Visa Loan Scheme.

If you require any support, please contact your College/Professional Services HR Manager.

1. **Expenses not covered under this relocation scheme**

The following list provides examples of the types of expenses which cannot be claimed under expenses. However this is not an exhaustive list and is subject to change in line with HRMC guidelines;

* Council tax
* Removal of office and laboratory effects
* Household utility bills and insurances
* Purchasing of new furniture or appliances
* Bonds/deposits required for rent and / or to reserve a property
* Compensation for any loss on sale of home
* Rent of permanent residence **[[4]](#footnote-4)**
* Compensation for any loss on rent and / or fees related to previous home
* House cleaning
* Daily travel to the University
* Cost of re-direction of mail
* Cost of food/drink and any other expenses incurred whilst travelling to Cardiff
* Mobile phone costs
1. **Making a claim**

You will have 12 months from your employment start date to claim any relocation expenses.

Claims cannot be made in advance of the start date of employment.

To claim for relocation expenses, please complete and submit the relocation expense form, attaching copies of receipts and any other necessary documentations to relocation@cardiff.ac.uk. No payments will be processed without any proof of expenditure and / or incomplete forms.

When you have moved, you will need to update your new home address and telephone number into the HR system Core HR[[5]](#footnote-5).

Employees should only apply for reimbursement of expenses owed to them under the terms of the above policy and within HMRC regulations. Any claims found to be misleading or fraudulent will be dealt with within the University’s Disciplinary procedure.

1. **Leaving the University**

If you leave the University, you will be required to repay the claimed relocation expenses as follows:

* During the 1st year – full repayment.
* During the 2nd year – 50% repayment.
* During the 3rd year – 25% repayment.
1. **Queries**

If you have any questions, please contact your College/Professional Services HR teams.

|  |
| --- |
| **Document Control:** |
| **Document number** | **Date created/ modified** | **Reasons for creation/modification** | **Review date** | **Name of document custodian/creator** |
| 3 | September 2023 | Changes to IHS  | Every 3 years | HR Reward Manager |
| Disclaimer: Hardcopies of this document are considered uncontrolled. Please refer to the HR website for the latest version |

1. https://www.gov.uk/expenses-and-benefits-relocation [↑](#footnote-ref-1)
2. Three quotes should be obtained, in writing, and submitted with the claim [↑](#footnote-ref-2)
3. Permanent residence is defined as those on a 6 month+ rental contract or ownership of home [↑](#footnote-ref-3)
4. Permanent residence is defined as those on a 6 month+ rental contract or ownership of home [↑](#footnote-ref-4)
5. Core HR can be accessed via <https://pobl.cardiff.ac.uk> [↑](#footnote-ref-5)