



## Relocation Policy

### 1. Policy Statement

The purpose of this policy is to support new employees/colleagues who have to relocate to take up an appointment with the University of Edinburgh (“the University”), by providing some financial assistance along with access to relocation support services.

This policy operates entirely at the discretion of the University and benefits may be revised or terminated at any time.

### 2. Policy Delivery and Administration

There are numerous personal and logistical issues to be considered when an appointee relocates and the University has procured an external supplier (“the supplier”) to assist the appointee in these areas.

The University and the supplier will work together to facilitate the appointee’s relocation. The University’s internal Relocation Support Service, based within University Human Resource Services, is responsible for the policy and oversight of relocation services and processes. The supplier will administer the policy including consultation on recommended transfer benefits and coordination of logistical services. Reimbursement of authorised expenses will be administered through College / Support Groups HR teams.

### 3. Definitions

For the purpose of this policy:

**Appointee** - Incoming employee in receipt of relocation package.

**Partner** - The accompanying spouse or domestic life partner of the appointee. Domestic life partner meaning a person with whom the appointee is in a long-term monogamous co-habiting relationship.

**Dependent child** - A child residing as a part of the appointee's immediate family, who is under 19 at the beginning of the tax year in which the appointee commences employment and attending school full-time; or is physically or mentally incapable of selfsupport and reliant upon the appointee for support, regardless of age.

**Domestic Relocation** – Relocation from within the United Kingdom and Ireland.

**International Relocation** – Relocation from outside the United Kingdom and Ireland. **Her Majesty's Revenue and Customs ("HMRC")** –The UK Government department responsible for collecting taxes from Employees and Employers in the UK.

**Relocation Support Service** – The business unit of University Human Resources Services (UHRS) which is responsible for the provision and oversight of relocation support services.

**The Supplier** – The appointed external provider of relocation support services for the provision of relocation services.

**Relocation Adviser** – The supplier's specialist who will support the appointee in selecting benefits and deliver the associated services.

**Needs Analysis** – A thorough analysis of the relocation requirements unique to the relocating appointee and accompanying family.

**Relocation Provision** – The type of support or service that is provided as part of the authorised relocation package.

**Shipment of Household Goods** – The transportation of personal effects from one location to another.

**HHG** – Household Goods

**Temporary Living** – A period at the beginning of the relocation whereby the appointee is provided with temporary housing until they can secure more permanent accommodation.

**Home Search** – The support of the supplier's relocation field consultant to source the appointee's housing requirements following a needs analysis.

**School Search** – The support of the supplier's education consultant to source the appointee's children's schooling requirements following a needs analysis.

**Area Orientation** – The support of a relocation field consultant to introduce the appointee and relocating family to the new location with a focus on their specific requirements such as leisure activities, hobbies and shopping facilities.

## **4. Eligibility**

### **4.1. Appointee Eligibility**

An appointee is eligible for a relocation package where:

- the appointee is to be appointed at Grade UE08 or above;
- the appointee is offered an initial appointment for a duration of 36 months or longer<sup>1</sup>;
- the appointee will be fulfilling a role where there is a demonstrated requirement / need to recruit from the national and/or international labour market and recruitment from the local area would not normally provide a sufficient applicant pool for consideration;
- the appointee's post is funded by the University; and
- the appointee's existing main residence is more than a 40 mile radius from the location of the new post.

In addition;

- the appointee's new main residence must be within a reasonable commuting distance of their place of work; and
- the new residence must become the appointee's main residence.

Clinical Lectureship posts funded by NHS Education are not eligible to receive a relocation package from the University.

---

<sup>1</sup> The justification for this difference of treatment based on length of service is that the costs involved in providing Relocation Packages are such that there is no business case for providing them for appointment of such a short duration, and the University does not need to use this feature to assist in its recruitment of such short-term appointments. In addition the benefit to the University would be disproportionate to the costs incurred by the University.

Appointees who are not awarded a relocation package may wish to refer to our Relocation website for useful information: [Relocation Support](#) or contact the internal Relocation Support Service for advice at [relocation.support@ed.ac.uk](mailto:relocation.support@ed.ac.uk).

Removal costs relating to the transport to the University of laboratory or departmental equipment or other work related goods are the responsibility of the hiring School/Department. Any expenditure on such items is not part of the relocation package covered by the arrangements set out in this document.

#### **4.2. Dependent Eligibility**

The appointee's partner and dependent children will be covered under this policy.

#### **5. Policy Exclusions**

Reimbursement for the following items, is excluded from the policy:

- Mortgage or housing subsidies if you move to a higher cost area
- Interest payments for the mortgage on the appointee's existing home
- Re-direction of mail
- Council tax bills
- New school uniforms for your the appointee's children's new school
- Compensation for losses, such as
  - part-used travel season ticket
  - a penalty for giving insufficient notice of a child's withdrawal from school
  - sports or social club joining fees
- Compensation for any loss on the sale of the appointee's main residence
- Payment or provision of bridging loans □ Stamp Duty Land Tax.
- Removal of laboratory/department equipment and work-related goods from home or current work location. (This does not constitute domestic removal and, if applicable, is the responsibility of the hiring School.) □ Visa and Leave to Remain application fees.

## 6. Relocation packages

For Grades UE08-UE09 the value of relocation packages will be:

Domestic Relocation: £2,500

International Relocation: £5,000

For Senior Appointments/Grade UE10 Appointment: Core Funded benefits package as outlined in Annex A.

## 7. Repayment Agreement

As a condition of the relocation, the appointee will be asked to sign the relocation package - repayment agreement prior to relocating. This agreement states that if the appointee's employment comes to an end ('termination') within 3 years from their employment start date, the appointee will be required to repay the University as specified below.

<b>Termination within:</b>	<b>% recovery</b>
<b>6 months or less</b>	<b>100</b>
<b>More than 6 months, and up to 1 year</b>	<b>75</b>
<b>More than 1 year, and up to 2 years</b>	<b>50</b>
<b>More than 2 years, and up to 3 years</b>	<b>25</b>
<b>Over 3 years</b>	<b>0</b>

## 8. Taxation

All offers of relocation are subject to HMRC regulations. The appointee 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 appointee's main residence. Relocation costs above £8,000 are a taxable benefit.

The University will provide details of the relocation package received to HMRC on behalf of the appointee.

HMRC has also set a time limit on relocation to receive exemption from tax. Relocation must be completed before the end of the tax year (5 April each year) after the one in which the appointee takes up their new position. At the time of being offered a relocation package, the appointee will be advised of the date by which their relocation must be completed.

## **9. Immigration**

The University will sponsor the appointee, where appropriate, through the process of obtaining a Certificate of Sponsorship (CoS) prior to the appointee relocating to the UK. The appointee is responsible for providing the necessary information in a timely manner to ensure all immigration requirements are met prior to arrival in the UK.

No offer of a relocation package will be approved until the CoS has been assigned.

## **10. Exceptions**

Exceptions to this Policy may apply and will depend on an appointee's personal circumstances. Any exception must be authorised in writing by the relevant Head of HR and Head of School/Director of Support Group.

For Senior Appointments/Grade UE10 Relocation packages exceptions refer to Annex A, (Relocation package for Senior Appointments (Grade 10) and Clinical Professorial.)

## **11. Data Protection**

To manage the appointee's relocation effectively, the University and the supplier may need to process personal data relating to the appointee for administration purposes. This may include the transfer of data to the supplier and potentially their third party suppliers for processing. Data will only be released to authorised individuals for administrative purposes and only when permitted by UK law.

## **12. Monitoring and Review**

This policy was approved by Policy and Resources Committee on 20 October 2014 and takes effect from 15 January 2015 and applies to all offers of relocation from this date.

This policy will be reviewed by early 2019.



## **Relocation Policy – Annex A**

### **Relocation package for Senior Appointments (Grade 10) and Clinical Professorial**

#### **1. Relocation package**

The Relocation package provided for Senior Appointments will be a core set of standard provisions funded by the University, known as 'Core Funded.'

The Supplier can also provide a number of additional services which are paid for by the appointee, known as 'Self-funded'.

Any services not detailed within the Core Funded or Self-funded provisions listed below are out of scope of this policy.

#### **2. Eligibility**

Eligibility to be considered under this policy is the same as that for the relocation policy but, in addition, the appointment must be a Grade UE10 Academic or Professional Services Role, or a Clinical Professorial role.

#### **3. Approval Process**

All Senior Appointments will receive the Core Funded set of standard provisions, if required, following the relocation needs analysis.



Any request for payment of Self-funded provisions to be paid by the University, will normally be considered by the Head of College and Principal after consultation with the Directors of HR and Finance following a relocation needs analysis carried out by the supplier. However, exceptionally payment of Self-funded provisions may be agreed at the time of offer by the Chair of the selection panel after consultation with the Head of College and Directors of HR and Finance.

All agreements for Self-funded provisions to be paid by the University must be reported to the Court Remuneration Committee.

#### **4. Taxation**

All offers of relocation are subject to HM Revenue & Customs regulations. Because the relocation is employment related, the first £8,000 is exempt from statutory deductions provided that certain conditions are met, including that the new property is the appointee's main residence. Relocation costs above £8,000 are subject to statutory deductions. However, the University will meet the cost of any statutory income tax and national insurance liability incurred by the appointee as a result of receiving Core Funded provisions.

Self-funded services are invoiced directly to the appointee and therefore do not result in any additional tax or national insurance liability.

Where the University has agreed to contribute towards the costs of self-funded provisions, by special arrangement, the University will meet the cost of any statutory income tax and national insurance liability incurred by the appointee as a result.

#### **5. List of Core and Self-funded Provisions**

<b>Benefit Name</b>	<b>Type of Benefit</b>	<b>Summary</b>
<b>Pre Departure Support</b>		

Benefit Name	Type of Benefit	Summary
Household Goods (HHG)	Core (Funded)	<p>The HHG transportation weights/capacity will normally be in line with the following provisions.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Air Freight <ul style="list-style-type: none"> <li>- <b>Single Person:</b> 300kgs net / 100cubic feet (cu ft) net / 132 cu ft gross / 624kgs ACW</li> <li>- <b>Couple:</b> 300kgs net / 100 cu ft net / 132 cu ft gross / 624kgs ACW</li> <li>- <b>Family:</b> 500kgs / 169 cu ft net / 220 cu ft gross / 1038kgs ACW</li> </ul> </li> <li><input type="checkbox"/> Surface/Sea: <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Single Person and Couples:</b> 20ft container / 1000 cu ft</li> <li><input type="checkbox"/> <b>Family+:</b> 40ft container</li> </ul> </li> </ul>
HHG Storage	Core (Funded)	<p>The costs of storage will normally be provided for up to 12 weeks with the associated costs for delivery in and out of storage.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Single Person:</b> 1000 cu ft</li> <li><input type="checkbox"/> <b>Couple:</b> 1000 cu ft</li> <li><input type="checkbox"/> <b>Family:</b> 2400 cu ft</li> </ul>

<b>HHG Insurance</b>	Core (Funded)	Insurance will be provided for the transportation and storage of personal effects normally up to a maximum of £60,000.
<b>Travel to Edinburgh (to take up appointment)</b>	Core (Funded)	The reimbursement of costs associated with transportation to the new main

<b>Benefit Name</b>	<b>Type of Benefit</b>	<b>Summary</b>
		residence for all of the relocating Family. This will cover the cost of a one way standard class fare.
<b>Pet Transportation</b>	Core (Funded)	Transportation of domestic family pets.
<b>Familiarisation Visit</b>	Self-funded	The reimbursement of costs associated with transportation to the new work location for a familiarisation visit. This will cover the cost of a trip for the appointee and their relocating Spouse/Partner and any children.
<b>Destination Support</b>		
<b>Home Sale</b>	Core (Funded)	Costs for the marketing and legal fees for the sale of property. This would normally be in region of £2,000 to £3,500.
<b>School Search</b>	Core (Funded)	The services of an Education Consultant providing assistance with evaluating schooling options and enrolment.

<b>Partner Career Transition</b>	Core (Funded)	Partner Career Transition Programme consists of career transition and job search support services for accompanying partners with the aim of securing employment within commutable distance.
<b>Temporary Living</b>	Core (Funded)	Short-term/arrival accommodation (normally serviced accommodation/hotel living) can be provided.
<b>Home Search – rental or purchase</b>	Core (Funded)	The services of the supplier to assist with either a Home Search for the rental or
<b>Benefit Name</b>	<b>Type of Benefit</b>	<b>Summary</b>
		purchase of a property within a commutable distance of the University.
<b>Area Orientation</b>	Self-funded	The orientation services of the supplier to assist the Appointee and their family settle in the local area. Providing information on Hobbies and Activities, Sport, Recreation and Shopping facilities.
<b>Pension Advice</b>	Self-funded	The service of an Actuary or Pension Consultant to establish future retirement options.



# THE UNIVERSITY of EDINBURGH

## Relocation Package - Repayment Agreement - Annex B

To be completed by the Hiring School/Centre/Department	
Appointee's name	
School/Support Department	
Vacancy Number:	
Visa Required:	Yes/No (please circle)
Appointment start date	
Date Relocation must be completed	
<b>Termination within:</b>	<b>% recovery</b>
6 months or less	100
More than 6 months, and up to 1 year	75
More than 1 year, and up to 2 years	50
More than 2 years, and up to 3 years	25
Over 3 years	0

The 'clock' starts with the date of starting employment.

If you decide not to take up your appointment, exceptionally the 'clock' starts from the date of your first relocation expense claim.

The University policy on relocation packages requires that you indicate your acceptance of the repayment agreement by signing and returning this copy of the agreement.

### Form of Acceptance

I accept the conditions of the above repayment agreement and agree that any outstanding repayment will be deducted from my final salary payment if necessary.

Signature .....Date .....

**Return to:** Human Resources Department

Under the University's Relocation Policy the value of relocation packages for Grades UE08-UE09 will be:

Domestic Relocation: £2,500

International Relocation: £5,000