

RELOCATION SCHEME

1. INTRODUCTION

In cases where it is considered necessary for a newly appointed employee to move home as a direct result of accepting a permanent appointment with South Yorkshire Pensions Authority (SYPA), the following scheme is provided, subject to the qualifying conditions outlined below.

The scheme will not apply when an appointment can be regarded as an indirect result of some other member of the household moving to the South Yorkshire area. For example, it does not apply if the only cause of the relocation is as a result of the newly appointment employee's children being transferred to a new school.

The scheme will not apply when existing SYPA employees move from one office to another.

Claims for reimbursement under this scheme will be considered and approved by the Fund Director. In the case of the Fund Director, these will be approved by the Clerk to the Authority in consultation with the Chair.

2. QUALIFYING CONDITIONS

To qualify for assistance under this Scheme, the following conditions apply:

- The new home is within a 30 mile radius of the workplace and at least 25 travel miles nearer to the work base than the old home.
- The move is made within 12 months of taking up the appointment unless approval is given for an extension, and the intent of a claim is lodged within three months of appointment.
- Receipts will be produced for all reasonable expenditure incurred, and the original receipted VAT invoices will also be produced (where possible).

3. ALLOWANCES

The maximum amount that can normally be claimed is £8000. It should however be noted that any payments in excess of £8000 are taxable and to qualify for tax relief the relocation must be complete by the end of the tax year following the year in which the new post was taken up.

The allowance is payable for any reasonable costs of a combination of the items listed below:

- Removal Expenses – costs of transporting furniture and personal effects (Employees must submit 3 quotes for the removal. The employee is not compelled to accept the lowest quote; however, the allowance payable will be no more than the lowest quote).
- Storage Costs – where necessary as an interim arrangement.
- Legal Fees – including Stamp Duty

- Estate Agent Fees – for selling a property
- Lodging Allowances – where necessary as an interim arrangement or when old house retained and additional costs incurred in temporary moves to a new house
- Travelling Expenses – to and from old house including weekend visits
- Disturbance Allowance – including carpets, curtains and other necessary additional expenses.

4. REPAYMENT OF EXPENSES

Any employee who is in receipt of the above allowance and then subsequently leaves the employment of SYPA within two years and of their own choosing (ie not made redundant, approved for early retirement or on the grounds of ill health) will be required to repay 100% of any allowance/expenses paid

5. CLAIMS

Employees should complete the Relocation Claim Form and submit this to the Fund Director for consideration, and if appropriate approval. In the case of the Fund Director, this should be submitted to the Clerk to the Authority.

All receipts must be attached to the completed application form.

All approved claim forms should be forwarded to HR for processing.

6. INCOME TAX AND NATIONAL INSURANCE IMPLICATIONS

Due to the maximum limit of reimbursement being £8,000 HMRC would consider that any reimbursement of disturbance costs are exempt from tax as long as the expenditure incurred meets HMRC guidelines for qualifying removal expenses and all claims are supported by receipts. Please see <https://www.gov.uk/expenses-and-benefits-relocation> for further guidance.

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