Newcastle University Relocation Expenses

As part of its offer of employment, the University may include an offer of assistance with the costs of relocation that may arise if the employee has to move home in order to take up the appointment. Any such offer is entirely discretionary and will be set out in the letter offering the appointment. The standard rates set out below are a guide.

<table>
<thead>
<tr>
<th>Position/Grade</th>
<th>Standard Relocation Expenses Allowance</th>
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<tbody>
<tr>
<td>Professorial Level/Grade I</td>
<td>£6000</td>
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<tr>
<td>Reader/Senior Lecturer/Grade H</td>
<td>Up to £5000</td>
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<tr>
<td>Lecturer Level/Grade G</td>
<td>Up to £3000</td>
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<tr>
<td>Grade F</td>
<td>Up to £2000</td>
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Legitimate expenses that comply with the criteria issued by Her Majesty's Revenue and Customs (HMRC) and are supported by appropriate documentation, will be reimbursed, with no liability for income tax where the total amount being reimbursed is less than the HMRC tax-free limit (currently £8,000 at 2011).

Please note that claims can only be made against allowable expenditure actually incurred, and validated by receipts. See the guidance from HMRC below. The University does not provide a loan facility. Initial appointments must be for three years or more.

HMRC Guidance and Conditions

The following guidance is a summary of the HMRC rules which are available on the Inland Revenue web site at [http://www.hmrc.gov.uk/guidance/relocation.htm](http://www.hmrc.gov.uk/guidance/relocation.htm)

1. The conditions that must be met are set out below.
   a. The employee must move home as a result of the change of job/employer.
   b. The existing home must not be within reasonable travelling distance of the new job.
   c. The new home must be within a reasonable daily travelling distance of the new job, and must become your main residence.

2. The expenses must be incurred, or the benefit provided, before the last day of the tax year following the one in which the employee starts the new job. For example, an employee starting a new job on 1 March 2011 will be subject to a time limit of 5 April 2012. The types of expenses that are allowable are described in more detail below.

   a. Expenses arising from the disposal of the old residence, including legal and estate agent fees, advertising costs, insurance or maintenance costs arising while the old residence is empty following a move to the new residence.
   b. Costs arising from the acquisition of the new residence including legal fees, mortgage indemnity fees, surveys/valuation fees, land registry fees, stamp duty, connection of services.
   c. Transport of personal belongings including packing and unpacking, temporary storage if no direct move is taking place, removal of domestic goods from the old residence and refitting in the new.
   d. Travelling and subsistence costs incurred by the employee and his/her family while making house hunting trips and when the move takes place, temporary accommodation costs where the employee intends to move to permanent accommodation to complete the relocation.
e. Costs arising from the purchase of domestic goods intended to replace items at the old home that are not suitable for use in the new home, e.g. White goods.
f. Interest on bridging loans taken out to cover the gap between the purchase of the new property and sale of the old property.

**Claims Procedure**

Claims for reimbursement of actual relocation expenses incurred must be made on the appropriate form, ‘Claim Form – Relocation Expenses’ - Form FI003d, a copy of which should be included with the appointment pack, but which is also available on the University intranet, where further guidance on completing the form is also available.

The amount of any relocation allowance received by the employee will be repayable if s/he resigns from the University’s employment before completion of three years service. The total amount received will be repayable, less 1/36 for each completed calendar month of employment with the University.

**Accommodation**

New members of staff, who require accommodation for either a short visit or a longer period whilst looking for a more permanent home, may be interested in the short and long stay accommodation provided by the Accommodation Service.

Information is available on the website at [http://www.ncl.ac.uk/accommodation/staff/](http://www.ncl.ac.uk/accommodation/staff/) including details of the accommodation, current pricing and the relevant booking form. If you have any further queries you can e-mail a member of the Allocations Team on [staff-bookings@ncl.ac.uk](mailto:staff-bookings@ncl.ac.uk) or contact them by telephone on (0191) 208 3333.

You should note that the accommodation is only suitable for single staff; a few rooms offer double rooms to house those with partners. They do not have accommodation suitable for staff with children. The Accommodation Service can also provide you with a list of local letting agents should the accommodation not be suitable for your needs.

There are also a few single guest rooms in Castle Leazes, for more information you are advised to contact the Hall Secretaries by e-mail at [clh-hall-secretaries@ncl.ac.uk](mailto:clh-hall-secretaries@ncl.ac.uk) or contact them by telephone on (0191) 208 8362/8368.

Accommodation is limited and can prove very popular so cannot be guaranteed. We recommend you contact the relevant departments as soon as possible to make enquiries.

Any such accommodation costs incurred are the employee’s responsibility, although they may be reclaimable from the University as part of the relocation expenses provision described above.

<table>
<thead>
<tr>
<th>Effective Date</th>
<th>December 2006</th>
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<tbody>
<tr>
<td>Approval</td>
<td>Staff Committee – 29 November 2006</td>
</tr>
<tr>
<td>Policy/Procedure Owner</td>
<td>Garry Coupland</td>
</tr>
<tr>
<td>Last Reviewed</td>
<td>August 2011</td>
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</tbody>
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