

Appendix A

Human Resources **Relocation Expenses & Allowances**

What is it?

An allowance that offers financial assistance to new employees to sell and purchase a new home. Only the first £8000 will qualify for tax relief.

Who is entitled?

Those who are newly appointed and permanent or temporary on a minimum 3 year fixed contract that live more than 15 miles from your centre of work. Employees must claim within 24 months of commencing employment and remain employed beyond that date.

What is my entitlement?

If currently a home owner & you sell that home you can claim:-

- A total package of up to £6500 inclusive of VAT (HMRC) made up of:-
 - Removal expenses based upon the lower of 2 quotes
 - Furniture storage of up to 3 months
 - Estate agent, legal, stamp duty, valuation & searches.

Plus incidental expenses of up to £1500 e.g. carpets, curtains plus

- Travel Allowance
- Lodging Allowance up to £600 per month **or**

If you buy a house, but do not sell one or sell one but do not buy, you are entitled to claim;

- A total package of up to £3800 incl vat to cover the costs as listed above plus up to £1500 for incidental expenses.
- Travel allowance
- Lodging allowance up to £600 per month

A maximum taxable free benefit of up to £8000 may be claimed on the allowances stated above.

Travel Allowance

Whilst in temporary accommodation you are eligible to claim for 1 person twice a month to either a journey home **or** the value of that journey abated at the cost of the journey home towards your family visiting. The allowance will be paid at the cost of going home by either rail or by car (public transport rate) or air if less than cost of rail.

Lodging Allowance

If you are living temporarily away from home and are still maintaining that home you are eligible to claim an allowance of up to £600 per month. This can be claimed for the first 24 months of employment. These rates are based on the current market rentable value of property in Wiltshire reviewable annually.

For Lodging and Travel Allowances you should use [the form Moving Home Allowance - Lodging/Travel Claims MH2](#).

If instead of living in lodgings you choose to travel daily from your home to work pending your permanent move, you may claim a travelling allowance based on standard rail fares or the public transport rate for up to 24 months at a daily rate of up to £20 incl vat and a maximum weekly total of £100 incl vat.

Line manager responsibilities...

You must ensure that a vat receipt is produced for each expense claimed and that the employee has signed the undertaking to repay each expense should they leave the employment of the Council with 24 months of employment.

FAQs...

How do I request relocation expenses?

You must obtain approval from your line manager and make a claim using [the Moving Home Allowance Form MH1](#).

Are there any exemptions?

This scheme does not apply if you are moving from rented accommodation, parental home or spouse/partner is eligible to receive similar allowances.

What if I leave the employment of the authority?

If you leave the employment of Wiltshire Council within 24 months of receiving reimbursement of expenses, you will be required to repay any expenses in full and subsequent years based on the following scale:-

Up to 2 years – 100%

3 – 4 years – 50%

You will sign to agree that any monies owed to the Council will be deducted from your salary or from any superannuation refund due.

What if I don't move house?

No allowances will be paid. Any expenses already reimbursed will have to be repaid in full.

What if I need an advance of pay prior to me moving?

An advance of up to £700 may be claimed with vat receipts & offset against your total amount claimed.

Definitions...

VAT = Value added tax currently 17.5%

HMRC = HM Revenue & Customs

For further advice...For further information please see the full policy or contact a member of your [HR Advisory Team](#)

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