

Relocation Scheme Guidelines

Information about the Relocation Assistance Scheme

1. About the scheme

- 1.1 New staff at Level 4 or above who need to relocate to Southampton may be offered a relocation allowance to assist with their relocation costs.
- 1.2 This document sets out
 - The key principles of the scheme;
 - Who it applies to;
 - Which types of expenses can be reimbursed; and
 - The process for claiming reimbursement of these expenses.
- 1.3 These scheme rules apply to both domestic and international relocation.

2. Principles of Scheme

- 2.1 There is no obligation for the University to offer a relocation allowance.
- 2.2 When an allowance is offered, the maximum limits are:
 - £12,000 for international relocation; and
 - £8,000 for domestic relocation.
- 2.3 The hiring manager has the discretion to offer a relocation allowance less than the maximum limits stated in 2.2.
- 2.4 You will need to pay any relocation costs upfront and then seek reimbursement under this scheme.
- 2.5 Any balance you have remaining of your allowance after you have claimed for your relocation expenses will not be paid out to you.
- 2.6 Any amounts paid to you under this scheme are subject to HMRC tax rules.
- 2.7 There is a [tax-free allowance](#) set by HMRC. Any reimbursements in excess of this amount will need to go through the payroll and you will pay tax and national insurance on the value of the reimbursements.
- 2.8 Any expenses must be reimbursed by the end of the tax year that commenced immediately after your start date.
- 2.9 All claims must be accompanied by copies of itemised original receipts.
- 2.10 Any expenses you seek reimbursement for must be essential to your move and permissible under this policy.
- 2.11 You can only seek reimbursement once your employment has commenced and only for expenses incurred after you have accepted an offer of employment from us.

3. Eligibility

3.1 A relocation allowance can only be offered if you are:

- A new employee and have not previously received reimbursement of relocation expenses by the University of Southampton;
- Appointed to a role at Level 4 or above; and
- Offered a permanent contract of employment or a fixed term contract of at least three years duration*.

*The University may offer a pro-rated allowance for appointments of less than three years, at the discretion of the relevant Dean or Director.

3.2 You must be relocating your main residence to within a reasonable travelling distance of your new place of work and your old residence must not be within a reasonable daily travelling distance. As a general guide, your new residence should be within 50 miles of your new place of work (using the [AA Route Planner](#)) and your old residence should be more than 50 miles away from your new place of work (using the AA Route Planner). You should be moving your main residence a significant distance.

3.3 Relocation expenses will only be reimbursed where a relocation allowance has been offered as part of your offer of employment and you have accepted the conditions of that offer.

3.4 To qualify for the higher international relocation allowance limit you must be moving from another country outside of the UK - i.e. not from England, Scotland, Northern Ireland, Wales or the Channel Islands.

4. Expenses you can seek reimbursement for

4.1 Only relocation expenses which are 'allowable expenses' under HMRC rules can be claimed under this scheme. These can be grouped into the following categories:

- **Disposal or intended disposal of old residence** (e.g., legal fees, estate agent fees, advertising costs);
- **Acquisition or intended acquisition of new residence** (e.g., legal fees and conveyancing costs, surveying costs, stamp duty);
- **Transporting belongings** (e.g., the cost of using a removal firm, hiring a van, fuel, and insuring your goods in transit);
- **Travelling and subsistence** (e.g., the cost of travel, accommodation and food, when relocating, or when visiting the new location for the purpose of finding a new residence prior to relocating);
- **Domestic goods for the new residence where existing goods are unsuitable** (e.g., the cost of a new refrigerator, if the old one doesn't fit in the new residence).

4.2 To help determine which expenses you can seek reimbursement for, please consult the [HMRC guidance on relocation expenses](#), but please note that final determination as to whether an expense is allowable will be made by the University, with reference to HMRC rules.

4.3 If you have any specific questions on whether an expense is eligible for reimbursement, please contact the Expenses Team in Finance (expenses@soton.ac.uk).

Process for claiming reimbursement

- 4.4 The process for claiming reimbursement is summarised in the [FAQs](#) below. The FAQ includes a link to the claim form [AP15](#) and [AP15a](#) (a University IT account is required to access these forms).

Repayment of reimbursements if employment is ending

- 4.5 If you resign or are dismissed from your employment for reasons relating to your conduct or capability, before you have completed three years' service, you will be required to pay back any amounts you have been reimbursed on the following basis:

Time period	% to be repaid
Employed for less than one year	100% repayment
Employed for one year or more, but less than three years	50% repayment
Employed for three years or more	No repayment

- 4.6 The appropriate Dean or Director may, in exceptional circumstances, waive repayment.
- 4.7 If you are dismissed within three years of starting employment for reasons of redundancy you will not be required pay back any reimbursements.
- 4.8 Any monies owed to the University under this policy will be deducted from your final pay. If there are insufficient funds to pay, then the University will arrange a repayment.

Further information

- 4.9 If you have any questions about this scheme or require assistance with making a claim, please contact the Expenses Team (expenses@soton.ac.uk).

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Appendix 1: Frequently Asked Questions

1. *How will I know whether I have been offered any Relocation Assistance?*

If Relocation Assistance is offered, it will be mentioned in your letter of appointment and may have been discussed with you at interview or when a verbal offer of employment was made. Your hiring manager has discretion over whether to offer you a relocation allowance and the amount, up to the scheme limits (please see the next FAQ).

2. *How much can I claim?*

The maximum amount you can claim will be detailed in your letter of appointment. The amount will not exceed £8,000 for domestic relocation and £12,000 for international relocation. The first £8,000 of expenses reimbursed is tax free.

3. *If I don't use my full allowance, can I ask for the balance to be paid out to me?*

No, the allowance just sets the upper limit for how much you can be reimbursed for relocation costs.

4. *What expenses can I claim using allowance?*

Expenses and benefits which can be claimed under the University Relocation Assistance scheme must fall within the [HMRC guidance](#), to ensure that you and/or the University don't incur a tax liability.

Allowable expenses fall into the following categories:

- Disposal or intended disposal of old residence (e.g., legal and estate agency fees)
- Acquisition or intended acquisition of new residence (eg legal fees)
- Transporting belongings – cost of transportation from former residence to new residence including any insurance for transportation, also including the packing of items, temporary storage where there is not a direct move
- Travelling and subsistence
- Domestic goods* provided to replace goods used at the former residence which are unsuitable at the new residence.

**HMRC does not have a defined list for what can be classed as a "domestic good", it does cover 'white goods' – i.e., washing machine, fridge, freezer, etc., – and carpets and curtains, where it is necessary to purchase new items to replace items used at the old home that are not suitable for use in the new home.*

5. *Do you have examples of the types of expenses that can and can't be claimed?*

Please see the examples provided in [Appendix 2](#) at the end of this document.

6. *What is the process for claiming reimbursement?*

1. Once you have a University IT account, you will need to download and sign the Relocation Assistance Allowance Forms ([AP15](#) and [AP15a](#)) and send the forms, along with copies of itemised receipts for the expenses you're seeking reimbursement for, to your budget holder for checking and approval. If you would like to access the claim forms before your contract has started, please contact Ask HR (Ask_HR@soton.ac.uk) to request it.

2. If the expenses being claimed total more than £2,000 and/or some of the expenses were incurred more than 3 months ago, send the form and copies of the itemised receipts to your faculty's Finance team for their approval.
3. Once you have the forms back (or if step 2 was not applicable), send them and copies of the itemised receipts to the Expenses Team (expenses@soton.ac.uk) who will process your claims. Reimbursements will be paid to you via Bacs payment.

For more information on the process please refer to the guidance notes on the AP15 form.

7. *When do I have to submit my claim by?*

Any claims you make must be processed by the end of the next tax year after your employment start date (the tax year ends on 31 March). This means you need to allow enough time for the Expenses Team to process your claim before the end of that tax year.

For example, if you started work on 1 September 2024, you would need to have your claim processed by 31 March 2026.

8. *I'm relocating to Southampton from overseas. It is very expensive to move my belongings, can I just buy replacements when I arrive in the UK?*

You cannot claim reimbursement for the cost of replacement goods if you are only replacing them because they are too expensive to ship. You can claim for the cost of replacement of household items that you cannot use in the UK.

9. *I will be relocating but I won't be purchasing a property, I will be renting as my main residence. Can the agency fees for this property be claimed?*

Yes, when renting a property, agency fees can be reimbursed.

10. *If I live in temporary accommodation (hotel/rented) until the old home is sold/new home purchased, can I claim for the hotel bills/rent?*

Yes, you can claim for this expense because the hotel/rented property represents temporary living accommodation. Temporary accommodation is only allowable if your intention is to move to a permanent residence and you are actively looking AND you're relocating internationally.

11. *Can I be reimbursed expenses before I start my new job with the University?*

No, you cannot be reimbursed any expenses until your employment has started with the University. You can be reimbursed for relocation expenses you incurred after you accepted the offer of employment, but you can't seek reimbursement of these until your employment has started.

12. *Can I seek reimbursement for the cost of moving my books from my old workplace to my new workplace?*

No, you can only seek reimbursement for costs associated with moving you and your household's domestic belongings from your old residence to your new residence or into and out of temporary storage.

13. *What happens if I leave the University within three years of receiving reimbursement for relocation expenses?*

If you leave the University within three years from the commencement of your employment and you have received reimbursement for relocation expenses, you will be required to repay a percentage of the money you will have received according to the following scale:

- Resignation during first year: 100%
- Resignation within second and third years: 50%
- Resignation after three years: Nothing to repay

This must be repaid to the University no later than the final day of employment and will be deducted from the final salary payment. (Should this be insufficient to cover the outstanding debt the individual will reimburse the University immediately by some other means acceptable to the University).

14. *Can I seek reimbursement of my visa and immigration fees*

You can't claim for reimbursement of visa costs for you or your dependents under your relocation allowance. You may qualify for reimbursement of all or some of your visa related costs under the University's [Visa and Immigration Cost Assistance Policy](#).

15. *Does the University have a relocation partner?*

The University of Southampton does not have an agreement with a preferred supplier as costs can vary depending on relocation details. We recommend contacting several relocation providers to secure the best price. In some cases, arranging relocation with a provider in your home country may be cheaper. Visit this [Mover Focus](#) to search providers or [Ship-Stuff](#) where you can request quotes and compare prices.

Appendix 2: Examples of relocation expenses

Below you will find a list of common relocation expenses. The expenses in the first table are allowable expenses which the University will reimburse. The expenses in the second table are not. This is not an exhaustive list. The University will only reimburse expenses which are allowance expenses under HMRC rules. If you have any questions about whether you can claim reimbursement for a particular expense, please contact the [Expenses Team](#).

'Allowable' expenses:

Acquiring and disposing of residence	<ul style="list-style-type: none"> • Solicitor fees in respect of sale and purchase • Search, survey and property enquiry fees • Estate agent fees or advertising costs • Mortgage arrangement/redemption fees • Stamp duty • Survey and valuation fees • Utility disconnection and reconnection fees (e.g., water, gas, electricity, phone/internet)
Transport of belongings	<ul style="list-style-type: none"> • Cost of using a removal/relocation company to pack and move personal items from old residence to new residence or into storage • Removal insurance • Short term storage costs (up to one week) • Van hire • Mileage if using own car/van (reimbursed at University rate in Finance Policy)
Travelling and subsistence	<ul style="list-style-type: none"> • Travel costs for the employee, their partner and children, to take up new post (e.g. airfares, train fares, taxi fares) • Excess baggage costs • Costs of accommodation and travel for the purpose of travelling to the new location to look for a new residence • Cost of meals and subsistence when travelling • Temporary living accommodation where the employee intends to move to permanent accommodation to complete the relocation (allowed for international moves only)
Domestic goods for the new residence where existing good are unsuitable	<ul style="list-style-type: none"> • Domestic appliances which can't be removed from the old residence or can't be used or don't fit in the new residence (e.g. fridge) • Curtains and carpet for the new residence

Not 'allowable' expenses:

Acquiring and disposing of residence	<ul style="list-style-type: none"> • Cleaning of old or new residence • Rental deposits
Transport of belongings	<ul style="list-style-type: none"> • Removal of office and laboratory effects from work place • Van Hire Deposits • Cost of shipping a car or motorbike • Long term storage costs • Costs of moving goods out of long term storage (more than one week)

Travelling and subsistence	<ul style="list-style-type: none"> • Accommodation deposits • Cost associated with using unregulated accommodation providers (such as Airbnb) when house hunting or after having taken up the new post • Visa fee and immigration costs (e.g. NHS surcharge). These costs may be eligible under the Visa Reimbursement Policy • Temporary living accommodation for domestic moves • Commuting from old residence to new place of work
Domestic goods for the new residence where existing goods are unsuitable	<ul style="list-style-type: none"> • Personal items such as televisions, furniture
Other	<ul style="list-style-type: none"> • Redirection of mail • Council tax • Cost of new school uniforms • Joining or cancellation fees for memberships • School fees • Loss of partner's earnings