

# Human Resources

## RELOCATION

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South Yorkshire  
Fire & Rescue  
WORKING FOR A SAFER  
SOUTH YORKSHIRE

## RELOCATION

### INTRODUCTION

1. South Yorkshire Fire and Rescue recognises that there may be an operational requirement to be based within the area at the discretion of the Chief Fire Officer. From time to time employees may be required under the terms of their Contracts of Employment, or an agreed variation to these terms, to change location of their place of work.
2. In cases where it is considered necessary for newly appointed employees to move home as a direct result of their appointment to the organisation, the following policy will apply.
3. The policy will not apply when an appointment can be regarded as an indirect result of some other family member moving to within the South Yorkshire area.
4. South Yorkshire Fire and Rescue is committed to establishing and maintaining a positive working environment where the dignity and respect of employees is not undermined. It is committed to working practices that ensure the fair treatment and professional and personal dignity of all its employees. No employee will be treated less favourably on the grounds of race, gender, disability, age, sexual orientation, religion or belief or for any other reason which cannot be justified in job related terms.

### ELIGIBILITY

5. The employee must satisfy the Chief Fire Officer or person interviewing at the time of interview and/or offer of appointment, as to their intention within the policy.
6. The Chief Fire Officer should, subject to eligibility and other conditions detailed within this policy, confirm in writing the employee's entitlement. For practical purpose this would normally be contained within the letter of appointment.
7. The policy applies to newly appointed permanent employees to South Yorkshire Fire and Rescue.
8. Employees must submit a claim within 52 weeks of taking up their appointment in order to qualify for reimbursement.
9. The Head of Finance and Administration and the Head of Human Resources have discretion to extend the period in which employees must submit a claim for the reimbursement. This would be subject to their being satisfied that the employee concerned has made all reasonable efforts to move within the 52 week period.
10. An employee's existing home must normally be greater than 20 miles from their new base. The new home must be within 20 miles of the new base and at least 10 miles nearer to the new base.
11. The Chief Fire Officer must be satisfied that the reimbursement of expenditure is justified in all the circumstances. Particular consideration will be given to the location of the new home in relation to the existing home and any other special considerations which may arise.

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12. Discretion will rest with the Chief Fire Officer who may on occasion find it necessary to impose special conditions to meet organisational requirements. For example, this could be a requirement for the post holder to reside in close proximity to their base place of work. The Head of Human Resources should be consulted if there are any concerns to the process.
13. In cases of recruitment difficulties the Chief Fire Officer, in consultation with the Head of Human Resources, is authorised to offer the benefits of the policy to prospective employees. This would apply to prospective employees who, under normal circumstances, would be ineligible because of the mileage restrictions.

### EMPLOYEES LEAVING A SERVICE TENANCY

14. To qualify for assistance under this policy, the following conditions apply:-
  - a. An employee must leave a service tenancy as a result of normal, early or ill health retirement to be entitled to claim the reimbursement of removal expenses.
  - b. An employee must be a service tenant i.e. they are required to occupy the tenancy for the benefit of their job.
  - c. Removal must take place within 52 weeks of leaving the service tenancy.

### EMPLOYEES LEAVING A SERVICE TENANCY ON RETIREMENT

15. Reimbursement of expenditure incurred by employees on leaving a service tenancy are assessable to tax as a result of ICTA 1988s 160, 191A, 191B, Sch11A. As such, the reimbursement of expenditure to employees leaving a service tenancy will be subject to tax and national insurance contributions.

### ALLOWANCES

16. The maximum allowance allowed for relocation is £6,500.

### ELIGIBLE EXPENDITURE

17. Reimbursement for the following expenditure may be allowed:-
  - Cost associated with the sale of houses
  - Legal Fees
  - Mortgage Fees, cost redemption
  - Estate agents
  - Building society valuation fee – in respect of mortgage application
  - Stamp duty
  - Structural survey fee
  - Storage of household effects

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### ALLOWANCES

18. Lodging and travelling allowances are paid at the following rate:-
  - £60.00 per week for 26 weeks plus one 2<sup>nd</sup> class return journey per fortnight.
19. Lodging allowance is payable when an employee is required to maintain the existing home pending removal and necessarily incurs additional temporary lodging costs.
20. Allowances claimed for a period of less than a week shall be paid on a pro rata basis.
21. When claiming lodging or travelling allowance employees should be aware that this allowance forms part of the overall total expenditure which can be reimbursed and is not an addition.
22. Temporary accommodation may be considered in approved circumstances at the Brigade Training Centre. The Head of Human Resources should be contacted for further information.
23. Two days leave of absence with pay will be granted in respect of moving home.

### IMPLICATIONS

24. Due to the maximum limit of reimbursement being £6,500, the Inland Revenue would consider that any reimbursement of removal and disturbance costs for newly appointed employees is exempt from tax. However, any expenditure incurred that meets the Inland Revenue guidelines for qualifying removal expenses should be supported by receipts.

### TAXATION

25. Where an employee chooses not to move their main residence but nevertheless receives some reimbursement under the recruitment incentive scheme, such payments are now subject to tax by adjustment to tax codes in the following financial year.

***If you require any further guidance on this Policy please contact the  
Human Resources Function***