

## Relocation Expenses

Relocation costs are reimbursed on the following terms to new staff who are obliged to move house in order to take up employment at the College:

(a) Reimbursement of relocation expenses is always at the discretion of the relevant Head of Department, up to a maximum of £8,000, and is funded from departmental budgets. Where relocation costs are likely to exceed £8,000, prior approval should be sought from the Human Resources Division (i.e. the HR Manager for your Faculty) when making the offer of employment, and an upper limit set out in the offer letter or accompanying correspondence.

(b) Reimbursement is of actual costs incurred, i.e. no round-sum resettlement allowances can be made (for tax reasons). Reimbursement of any excess costs over £8,000 becomes taxable. This tax liability is the responsibility of the employee.

(c) Eligibility is restricted to academic staff and senior administrative staff (i.e. Research and Education Family levels C and above and Professional Services Family level 4 and above) whose initial appointment runs for three years or more. For sponsored research staff commencing on employment contracts of three years or less, reimbursement is subject to the willingness of the sponsor to meet the costs (i.e. such costs should not be charged to general College recurrent accounts).

(d) The removal costs must have been occasioned by taking up new employment with Imperial College, where the employee's previous home is not within reasonable commuting distance - normally taken to be within 30 miles of their main work base.

(e) Costs must be incurred within one year of commencing employment. All removal expenses must fall within HM Revenue and Customs rules, which may be summarised as follows:

(i) paying the fees connected with house sale and purchase (e.g. stamp duty, legal fees, mortgage penalties for early redemption, estate agent's fees);

(ii) interest on bridging loans;

(iii) meeting the cost of travel to the new location for house-hunting trips and temporary living accommodation (including some family travel, continuity of children's education, short-term rents whilst new home is being sought);

(iv) paying for the costs of moving household furniture and effects (e.g. physical removal, insurance in transit, temporary storage, taking down and re-fitting of carpets and curtains).

(f) The full HMRC rules can be found here:-

<http://www.hmrc.gov.uk/payerti/exb/a-z/r/relocation.htm> and here  
<http://www.hmrc.gov.uk/manuals/eimanual/eim03103.htm> (keep pressing "next page" for more and more detail).

(g) Relocation expenses are re-imbursed through the payroll system, rather than via expenses (AP). Claims should take the form of a memo submitted, with accompanying receipts, directly to the payroll office, level 3 Sherfield Building. Claims need to be authorised by the Head of Department.

(h) Imperial College reserves the right to recover removal expenses which have been paid out, if the employee leaves within three years (100% in the first year; 66% in the second; and 33% in the third).