

WECA Relocation Policy and Procedure

Purpose of the Policy

1. The aim of the scheme is to provide financial recompense to eligible employees who need to move their main residence to take up an appointment with WECA.

Costs of applying this policy

2. Application of the relocation policy is discretionary and considered on an individual basis.
3. A manager is responsible for ensuring adequate funding is allocated to meet any expenditure arising from the application of this policy, ensuring financial approval prior to any allocation of funds.
4. The authority for applying this policy when recruiting a full time, job share, or part-time vacancy will be provided through the Recruitment Authorisation Form when a manager seeks approval to fill a vacant post.

Eligibility for Relocation Expenses

5. This policy can be applied if all the following criteria is met:
 - a. There is a proven difficulty in attracting and recruiting high calibre candidates in skill shortage or hard to fill roles, where the difficulty has been demonstrated with a minimum of two failed recruitment campaigns.

And/or the role is identified as a Tier 2 National Shortage Occupation in the UK
 - b. If employed on a fixed term basis, the contract is longer than 2 years duration.
 - c. The job advert has specified that the role is eligible for relocation expenses.
 - d. The job has been identified within the Recruitment Authorisation form as being eligible for relocation expenses, with approval from the Head of Finance and Head of HR prior to the advertising commencing.

Application of the Relocation Policy

6. The policy will only apply to employees taking up their first appointment with WECA who when appointed:
 - a. did not reside with a 40-mile radius of 70 Redcliff Street (diagram included in appendix).
 - b. commits to moving their main residence to within a 40-mile radius of 70 Redcliff Street.
 - c. is moving their main residence.
7. The scheme does not cover the purchase of a second property

8. Where an employee claims travel and lodging allowances on the basis that they intend to relocate and subsequently changes their mind, they will be responsible for any income tax and national insurance arising.
9. If another member of the employee's household receives relocation expenses from another organisation, the WECA employee will not be eligible to apply for relocation expenses.
10. WECA will take into account local conditions and reasonableness of distance to travel when considering a request for relocation expenses.

Claimable Expenses

11. The following may be claimed (original receipts must be provided):
 - a. removal expenses (based on the lowest of three written quotations).
 - b. storage and insurance expenses.
 - c. professional fees incurred in the sale and purchase of a property for example estate agents, solicitors, search fees, valuation fees and mortgage indemnity insurance.
 - d. reasonable lodging expenses, where the claimant is still paying a mortgage or rent on their old residence outside of Bristol, whilst they are seeking permanent rented accommodation or a home to purchase.
 - e. Travelling incurred whilst seeking new residence in Bristol area or for home to work mileage during that time up to £60 per week to a maximum of £3,000 (that is for no more than 50 weeks). Travel costs can be claimed at WECA's mileage rate or public transport costs.
 - f. cost of replacement of domestic goods (for example curtains, cooker and carpets) that cannot be moved or adapted for the new home, less any amount received for the replaced goods.
12. The maximum amount that can be claimed under this scheme, will be restricted to £8,000 (inclusive of VAT).
13. Claims must be approved by:
 - a. The manager in the employee's service area who is authorised to approve the expenditure.
 - b. The Director of Finance
 - c. The Head of Human Resources

Tax Implications

14. The first £8,000 of qualifying removal expenses and benefits is exempt from tax and NIC's, if the move is completed in line with the qualifying conditions of the HM Revenue and Customs. Any qualifying expenses in excess of £8,000 will be treated as a benefit in kind and tax and NIC's will be liable to be paid by the member of staff.

Full information on the tax treatment of relocation benefits is available from the UK Government website, which can be viewed [here](#)

Expenses that cannot be claimed

15. Expenses that are excluded from WECA's relocation expenses are:
 - a. Removal of office and laboratory equipment from the premises of the employee's previous employer
 - b. Costs relating to the quarantine of domestic pets.
 - c. Security deposits relating to rented accommodation and other refundable deposits.
 - d. Redirection of mail.
 - e. Council tax bills
 - f. Car rental.
 - g. Purchase of new domestic goods.
 - h. Mortgage arrangement fees related to fixed-rate loans.
 - i. Payments for services provided by relocation companies (other than household removal fees)
 - j. Assistance with Mortgage deposits or loan payments

How to make a claim

16. WECA will only make payments to the claimant for expenditure that is supported with VAT receipts.
17. Employees must submit completed claim forms with receipts attached within 12 months of starting the appointment.
18. After verification of the claim, payment will be made through payroll to the employee.

Time limits

19. WECA will pay for expenses claimed by the end of the tax year following the one during which the employee started their new job. This time limit will apply to all claims whether or not tax or NI contributions are paid.
20. In certain circumstances, HMRC Commissioners may be able to extend the time limit by one or more complete tax years if it seems reasonable to do so. This power is delegated to HMRC Team Leaders and requires an application to them by the tax payer. The circumstances and possible extensions are:
 - a. Where the relocation has been delayed because of difficulty in selling the old residence, the time limit may be extended by one year at a time.
 - b. Where the relocation is delayed in order to allow the employee's child or children to complete exams (typically GCSEs and A levels). Courses can last up to two years; the time limit may be extended to 5 April following the completion of the examinations.

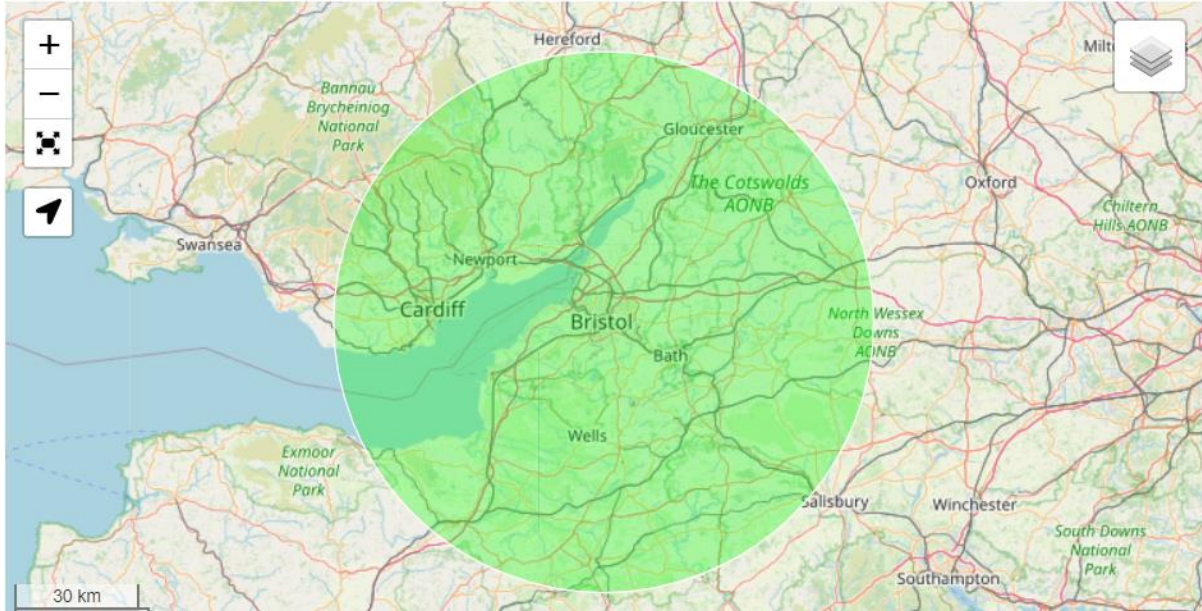
Repayment

21. If an employee leaves WECA other than by death, redundancy or ill-health retirement then payments made under this scheme will be repaid on the following basis:
 - a. Less than two years completed service - 100%
 - b. Less than three years completed service - 50%
22. All employees who claim relocation expenses will be required to complete a relocation payment agreement (see Appendix 2) and return a copy to HR.

Appendices

Appendix 1

Map detailing the 40-mile radius from 70 Redcliff St, Redcliffe, Bristol BS1 6AL



Appendix 2

Relocation Payment Agreement

Please complete the agreement in full and return a copy to HR.

Name:	
Job Title	
Start date at the Combined Authority	
List details of all claimed expenses (insert more rows if required):	
Expense detail	Amount £

23.1, the above name person, confirm that I have read and understood The Authority’s Relocation policy and accept the relocation expenses financial support offered to me under the terms of the Policy. I confirm that if I leave The Authority’s employment other than by death, redundancy or ill-health retirement then payments made under this scheme will be repaid on the following basis:

- a. Less than two years completed service - 100%
- b. Less than three years completed service - 50%

I will repay the amount applicable and agreed to the deduction by The Authority of any outstanding sums due by me to it, from my final salary.

Name:

Signature

Date:

Policy Version number	Author and job title	Date issued	Summary of changes made	Next review date
2	Hannah Amor, HR Advisor	October 2023	<ul style="list-style-type: none"> • Updated office address • Addition of repayment agreement • Added tax implications 	October 2025