

Relocation Assistance Scheme Procedure

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| Enabling Policy Statement; Executive Owner; Approval Route: | Our Colleagues – Chief Operating Officer – Operations Committee |
| Is the Procedure for internal use only (Non- disclosable)? | Disclosable |
| Associated Policy Statements: | N/A |
| Authorised Owner: | Human Resources Director |
| Authorised Co-ordinator: | Associate Director (People Services) |
| Effective date: | 13 April 2026 |
| Due date for full review: | 13 April 2029 |
| Sub documentation: | Relocation Assistance Application Form |

Approval History

| Version | Reason for review | Approval Route | Date |
|---------|-------------------|----------------------|---------------|
| 1.0 | Migration to POPP | Operations Committee | 13 April 2026 |

1. Purpose

This procedure outlines the process by which employees may claim reimbursement for eligible relocation expenses.

2. Scope and Expectations

This procedure applies to all University and subsidiary employees who are eligible for relocation assistance.

The University may contribute to the cost of a new employee's relocation to the Guildford area by reimbursing, within the limits and subject to the conditions set out in this procedure.

Employees should note that any relocation assistance provided under this procedure may be subject to taxation, depending on individual circumstances and HMRC regulations. Employees are responsible for seeking independent advice from HMRC or a qualified financial adviser where necessary.

This procedure does not form part of any employee's contract of employment and may be amended from time to time to reflect legislative changes or at the University's discretion.

3. Definitions and Terminology

N/A

4. Procedural Principles

4.1 Entitlement

4.1.1 A new employee may be eligible to claim reimbursement of relocation expenses provided:

- They are appointed at Level 4 or above
- It is in accordance with the terms of the contract at the time of the initial appointment
- They are appointed to a post based in Guildford, for a length of time that meets with the criteria [See Appendix 2– Summary of Assistance Available](#)
- Their place of abode immediately prior to employment with the University was over 40 miles from the University (as calculated using the AA online route planner recommended [route](#))
- They have moved within an acceptable 30 mile radius of the University to take up the post (as calculated using the AA online route planner recommended route.) [Route Planner | Directions, traffic and maps | AA \(theaa.com\)](#)¹
- They must inform the HR Operations team if they are moving outside of the 30 miles radius of the University within 3 years of the employment start date as this may incur a repayment of the relocation assistance claimed [See Appendix 3 – Repayment Terms](#)
- The relocation costs are not being claimed from either the University or another employer by another member of the family or a cohabitant
- No relocation costs are being paid by any third party, including funding bodies.

4.1.2 Some types of relocation expenditure require additional eligibility criteria (usually relating to appointment length) [See Appendix 2– Summary of Assistance Available](#)

4.1.3 Please note that unless stated in one of the sections below, relocation expenses can only be

¹ To be eligible for temporary accommodation, the intention to move into permanent accommodation (by giving a new final address which is different to the temporary accommodation address) must be demonstrated prior to a claim being made.

claimed in relation to employee expenses and not members of their family.

4.1.4 The University will contribute towards the cost of new employees' relocation, subject to the limits and conditions set out in this procedure:

- The cost of the removal of personal and household effects
 - The cost of property sale and / or purchase
 - Where relocating involves moving from outside the UK, the cost of one journey to the UK
 - The cost of temporary accommodation
 - The cost of commuting between an employee's old home and Surrey prior to relocating.
- [See Appendix 2– Summary of Assistance Available](#)

4.1.5 Any of the assistance within this procedure may be liable for tax, depending on the applicant's personal circumstances and HMRC regulations.

You can seek advice from your tax office or your financial advisor if you require further assistance.
[See Appendix 1 - HMRC additional information.](#)

4.1.6 This procedure does not form part of any employee's contract of employment. It may be amended from time to time based on legislative changes and University discretion.

4.2 Reimbursement

4.2.1 The maximum total amount of assistance payable under the relocation scheme is up to £8000 tax free.

4.2.2 Overseas Relocation maximum assistance payable under the scheme is up to £15,000, only the first £8,000 is tax free. Any request to go above these thresholds must be exceptionally agreed by the HR Director.

4.2.3. Please note the tax-free limit is subject to change and the HMRC website should be checked in conjunction with this procedure [See Appendix 1 - HMRC additional information.](#)

4.2.4 Relocation assistance will cover all reasonable costs incurred, up to the maximum amount.

4.2.5 Relocation assistance will exclude:

- Bridging Loans.
- Costs related to renting out own property.
- Mortgage payments.
- Rental payments for previous accommodation.
- Mortgage redemption fees.
- Purchase of a second property.
- Selling costs relating to more than one property.
- Storage fees.
- Removal costs from more than one property.
- Removal of office contents.
- Fees / costs associated with failed property sales / purchases.
- Work permits and visas

N.B. This list is not exhaustive.

4.2.6 Employees should be aware that any excess over £8,000* will be treated as a taxable

benefit and as such the individual is liable for the tax that may arise under HMRC regulations and is responsible for completing a tax return, if required by HMRC, to ensure their tax is declared correctly. [See Appendix 1 - HMRC additional information](#)

- 4.2.7 The University reserves the right either not to accept a claim, or to agree to partial payment (e.g. where there is a lack of evidence of the expenses incurred).

4.3 Further Financial Assistance / Salary Advance

- 4.3.1 To be eligible to claim for additional financial assistance, employees are able to request a Salary Advance. Claimants must meet the criteria outlined in [Appendix 2 - Summary of Assistance Available](#)
- 4.3.2 The Salary Advance is an interest-free advance up to a maximum of 10% of the annual salary, which must be requested within 6 months of employment start date.
- 4.3.3 Any Salary Advance must then be repaid within 12 months of receipt of advance.
- 4.3.4 A claim form must be completed by the claimant and then submitted to HR Operations at HROperations@surrey.ac.uk.
[See appendix 2 – Summary of Assistance Available](#)
- 4.3.5 A claim form cannot be made in advance of an employment start date.
- 4.3.6 Staff appointed on a Skilled Worker Visa may not be eligible for a Salary Advance due to UKVI regulations, as such this should be checked with HR Operations before submitting any claim.

4.4 Timing of claims

Claims must be submitted within 18 months of your initial appointment. The only exception is the Salary Advance, please refer to section 4.3.

4.5 Criteria for Claims Re-imbusement

- 4.5.1 All claimants are required to complete [Relocation Scheme Assistance Application form](#), agreeing to abide by the conditions set out in this procedure before any relocation expenses can be claimed.
- 4.5.2 Where there are two members of the same family or cohabitants taking up employment with the University, only one person may claim under this relocation scheme. Similarly, the University would not expect to meet a claim for relocation assistance if such expenditure is being supported by a partner's employer.
- 4.5.3 A claimant who leaves the University's employment within a certain period may be required to make a full or partial refund to the University. This repayment will be based on the date HR Operations team approved the payment. [See Appendix 3 – Repayment Terms](#)
- 4.5.4 Any outstanding salary advance at the date of resignation must be repaid by the employee in full.

4.6 Cost of removal of personal and household effects

- 4.6.1 This assistance covers both international and domestic removals from over 40 miles to within a 30 mile radius of the University.

- 4.6.2 To be eligible to claim these costs the claimant must meet the criteria [See Appendix 2– Summary of Assistance Available](#)
- 4.6.3 A claim form from eligible employees should be completed and submitted to the HR Operations team within the first 18 months of employment.
- 4.6.4 Claims must be supported by an original valid receipt. It is the responsibility of the claimant to ensure they are getting a best value quote. The University retains the right to reject claims if they are considered to be unreasonable.

4.7 Cost of Property sale and / or purchase

- 4.7.1 To be eligible to claim these costs the claimant must meet the criteria [See Appendix 2– Summary of Assistance Available](#)
- 4.7.2 A claim form should only be completed and submitted if the purchase is successful.
- 4.7.3 Acceptable costs are estate agents, solicitors and surveyors fees, stamp duty and one-off fees associated with mortgage arrangements (in relation to the property being bought or sold.)
- 4.7.4 A claim form must be submitted within the first 18 months of employment with the University to HR Operations team (HROperations@surrey.ac.uk)
- 4.7.5 A claim form must be supported by original receipts and in the employee's name.
- 4.7.6 Relocation expenses relating to the costs of property sale and / or purchase will only be paid after the employee has moved and has provided HR Operations team with their new address and postcode.

4.8 Relocation from Abroad

- 4.8.1 Employees relocating to Guildford from outside the UK may claim assistance with the cost of one economic journey (and for the employee's immediate family only) to the UK from the country in which the employee was resident immediately prior to employment with the University. To be eligible to claim this cost, the claimant must meet the criteria [See Appendix 2 – Summary of Assistance Available](#)
- 4.8.2 All claim forms must be in the employee's name supported by original receipts.

4.9 Temporary Accommodation

- 4.9.1 The University has limited temporary accommodation which is available for newly appointed staff. Please contact Accommodation Office for further information (Accommodation@surrey.ac.uk)
- 4.9.2 This assistance is in the form of a weekly allowance which is paid for a maximum of 26 weeks from the employment start date.
- 4.9.3 This allowance is only payable on accommodation within 30 miles radius of the University. To qualify, the accommodation must be temporary, with the employee demonstrating their intention to move into permanent accommodation to complete the relocation. The temporary accommodation is up to a maximum period of 6 months and cannot be considered as the

employee's main residence.

- 4.9.4 To demonstrate the intention to move into permanent accommodation, the permanent or final address must be given before any temporary accommodation claim is made. This permanent address must be different to the temporary accommodation address.
- 4.9.5 This allowance is payable up to a maximum weekly amount of £100
- 4.9.6 Arrangement fees and other fees associated with rental accommodation are excluded and will not be reimbursed.
- 4.9.7 A claim form should be submitted in total, at the end of the 26 week period, or end of the period claimed, if shorter, and once the employee can demonstrate their intention to move into their new permanent address within 30 miles of the University.
- 4.9.8 A claim form must be submitted within the procedure criteria and supported by original receipts must be in the employee's name and a clear statement of the number of weeks claimed.

4.10 Temporary travel assistance

- 4.10.1 Travel assistance is available in respect of employees' travel costs between an **employee's old home** and the University (providing it is over 40 miles from the University) during the first 26 weeks of employment, up to a maximum of £40 per week.
- 4.10.2 Allowable expenses are:
- Bus fares.
 - Standard (Not First Class) Rail fares.
 - Fuel Receipts
 - Standard / economy / tourist air fares.
- 4.10.3 Temporary travel assistance will only be paid to employees who are in the process of relocating from their old address to the new address, within 30 miles of the University and within 12 months of their start date. This does not cover the costs of the ongoing and regular commute.
- 4.10.4 Claims should be submitted in total, once the employee can demonstrate having moved to their new address within 30 miles of the University and must be submitted within 12 months of commencing employment with the University. Claims must be supported by original receipts and a clear statement of the number of weeks claimed.
- 4.10.5 Temporary Travel Assistance and Temporary Accommodation can both be claimed but **only** up to a total period of 26 weeks from the employment start date, and only one type of assistance can be claimed in any one week. The time limits for each type of claim still apply. The employee must make it clear when submitting the receipts to accompany the claim, how many weeks they are claiming for in each case.

4.11 Submission of expenses via the University finance system

- 4.11.1 For information on how to claim expenses, please visit the Finance pages on SurreyNet. [Claiming Expenses - Finance | SurreyNet](#)
- 4.11.2 Before any relocation expenses can be claimed, the employee must complete Relocation Assistance Scheme Application form and provide original receipts in employee's name and provide it to the HR Operations team, via HROperations@surrey.ac.uk.

- 4.11.3 HR Operations will confirm when the employee is able to submit their claim via the finance system. No claim should be submitted until confirmation is received from HR Operations.
- 4.11.4 The employee will need to submit details of their relocation expense claim in the finance system. Employees will need to know the project code their costs are being funded to (available from their line manager or departmental administrator), along with their Employee ID Number. Further information is available via the finance user guide [Claiming Expenses - Finance | Surreynet](#).
- 4.11.5 Where a claim is over the maximum limit for relocation, employees can only claim that part corresponding to the relocation assistance remaining. If the claim submitted is over the maximum assistance allowed, the whole claim will be rejected.
- 4.11.6 Before a claim form for purchase of property can be made, the employee must have moved to their final (or 'permanent') address. Final address details must be included in the Relocation Assistance Scheme Application form.
- 4.11.7 All submitted original receipts must be in the employee's name. Please note, bank statements are not an accepted form of receipt.

5. Governance Requirements

5.1 Implementation: Communication Plan

The procedure is available on Surreynet (HR Procedures Pages) for all staff to access.

5.2 Implementation: Training Plan

Further support will be provided to colleagues implementing the procedure when required.

5.3 Review

This procedure will be reviewed every 3 years or sooner if required by a change in legislation or practice.

5.4 Legislative Context and Higher Education Sector Guidance or Requirements

5.4.1 Applicable Legislation

This procedure complies with the following legislation:

Income Tax (Earnings and Pensions) Act 2003

- **PAYE Regulations**
- **HMRC Legislation** – This legislation states that relocation expenses must be claimed by the end of the tax year following the commencement of employment.

5.5 Sustainability

This procedure aligns with the United Nations Sustainable Development Goals (SDGs) by promoting decent work and economic growth (SDG 8) and fostering sustainable communities (SDG 11). By supporting employees and their families during transitions, we aim to ensure access to relocation resources, housing, and employment opportunities in their new locations. Through these efforts, our relocation support not only facilitates smooth transitions but also reflects our broader commitment to sustainable and equitable development.

6. Stakeholder Engagement and Equality Impact Assessment

- 6.1 An Equality Impact Assessment was completed on 23 January 2026 and is held by the Authorised

Co-ordinator.

6.2 Procedure communicated to all subsidiaries via Surreynet.

6.3 Stakeholder Consultation was completed, as follows:

a.) Stakeholder Consultation was completed, as follows:

| Stakeholder | Nature of Engagement | Request EB Approval (Y/N) | Date | Name of Contact |
|--------------------------------------|-----------------------------|----------------------------------|-------------|---|
| Governance | Review of V1.0 | N | 13/02/2026 | Kelley Padley, Governance Officer |
| H&S | Review of V1.0 | N | 16/02/2026 | Matt Purcell, Director of Health and Safety |
| Sustainability | Review of V1.0 | N | 24/02/2026 | Martin Wiles, Head of Sustainability |
| Freedom of Speech & Academic Freedom | Review of V1.0 | N | 24/02/2026 | Joshua Andresen, Academic Lead for Freedom of Speech |

Appendix 1: Income Tax and National Insurance Contributions on Relocation Assistance

The following gives an outline of Income Tax and National Insurance Contributions on relocation assistance. Employees should consult the HMRC ([Expenses and benefits: relocation costs: Overview - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/expenses-and-benefits-relocation-costs-overview)) for latest HMRC legislation.

a) Who can claim?

If your employer helps you move home because of your job, any payments you receive or any goods or services provided for you are treated as part of your earnings for tax and NICs purposes. However, the first £8,000* of any help you get from your employer is exempt from tax and NICs if certain conditions are met.

You can qualify for the exemption if:

- You have to move home to take up a new job with a new employer
- Your existing home is not within reasonable daily travelling distance of your new workplace
- The home you move to is within reasonable travelling distance of your new workplace
- Your employer reimburses your expenses

b) What is included in the exemption?

Most expenses connected with buying and selling a home, moving possessions and making preliminary visits to the new location qualify for the exemption. For tax, the exemption is limited to the first £8,000*.

c) Is there any time limit?

There is no time limit for National Insurance. However, to get tax relief your expenses must be incurred before the end of the tax year following the one in which you start your new job. (A tax year runs from 6 April one year to 5 April of the next.)

i.e. If you start your new job on 18th March 2025, you have until 5 April 2026 to use your exemption. If you start your new job on 5th April 2025, you have until 5 April 2026 to use your exemption.

If you cannot use all your exemption before the end of your time limit, you should consider contacting HMRC about an extension.

d) Which expenses and benefits may qualify for an exemption?

All the benefits offered under the University Relocation Procedure will qualify for exemption, for example:

- Costs of disposing of your existing home
- Legal fees and services
- Estate agents fees and services
- Costs of acquiring a new home such as legal fees and services, loan arrangement costs, structural surveys and valuations, stamp duty and land registry fees.
- Costs of moving household furniture and effects including packing and unpacking and insurance; specifically taken out to cover goods in transit.
- Travel and subsistence costs for; travel and accommodation if you have to commute temporarily to your new place of work
- Temporary accommodation provided for you at your new location before you can occupy your new

home.

- Travel between your old home and temporary accommodation.

e) Do I need to tell my tax office about the help I get?

The University will tell HMRC about any financial help you are given. The tax office will review your tax liability and, if necessary, will adjust your PAYE code as a result.

The University will let you have the same information that it provides to the tax office, by 6 July following the end of the tax year (via form p11d).

f) What if I move to the UK?

The same rules apply to any help you get to your employer if you are coming to work in the UK from abroad. You are entitled to the £8,000* exemption in the usual way.

If you are not domiciled in the UK (i.e. your permanent residence is abroad) and you came to work here after living abroad, in addition to the £8,000*, relocation exemption, you are entitled to further tax relief.

You are entitled to a tax deduction for all your travel costs between the UK and your home abroad which are paid for by your employer, providing certain conditions are met.

*Subject to change from HMRC.

Please refer to the HMRC site for the most up to date details if required. [Expenses and benefits: relocation costs: Overview - GOV.UK](#)

Appendix 2– Summary of Assistance Available

Please note that all criteria set out below is based on the initial appointment period and therefore claim forms cannot be made if an employee’s contract is subsequently extended.

| Length of Initial Appointment | | | |
|-------------------------------|----------------------|------------------------------------|------------------|
| | 1 year up to 2 years | over 2 years but less than 3 years | 3 years and over |
| Removal of Personal Effects | ✓ | ✓ | ✓ |
| Property Sale/ Purchase | ✗ | ✗ | ✓ |
| Relocation from Abroad | ✗ | ✓ | ✓ |
| Salary Advance | ✓ | ✓ | ✓ |
| Temporary Accommodation | ✓ | ✓ | ✓ |
| Temporary Travel Assistance | ✓ | ✓ | ✓ |

✓ = assistance available

✗ = assistance not available

Appendix 3– Repayment of Relocation Assistance Upon Leaving the University

An employee who leaves the University’s employment will be expected to make the following refund of any relocation assistance that they have received during the course of their employment with the University.

This will be calculated as below:

| Number of months service at date of leaving | Repayment % |
|--|--------------------|
| 1-6 months | repay 100% |
| 7-12 months | repay 75% |
| 13-18 months | repay 60% |
| 19-24 months | repay 45% |
| 25-36 months | repay 30% |
| 37 months + | no repayment |

This is calculated using the date of HR approval of the claim form.