

- The University of Sussex will pay relocation to staff who are relocating to perform a new role, and where the Employee satisfies **both** of the following:
 - The employee must be moving from outside of the contractual maximum distance from the University (twenty miles), to within the maximum distance
 - The move must also demonstrate a comparable benefit to the Employer, including a considerably reduced travel time (for example halved commute time)
- Before submitting a claim Employees and Managers should familiarise themselves with the University policy here: <https://www.sussex.ac.uk/webteam/gateway/file.php?name=removalexpenses.pdf&site=302>
- Claims for relocation expenses will only be paid in line with the relocation policy
- Costs relating to visa expenses must not be submitted on this form. Please use the Visa claim form
- All relocation claims will be costed to account code 3002
- If a sub project code is not provided this cost will be paid using the Employee's Home Cost Code
- All claims must be submitted with matching receipts attached
- Employees should change their main residence within two years of starting their post to ensure they retain the tax free status on expenses
- Relocation claims will be made to cover only costs which directly relate to the cost of relocating an employee, and their family, from the Employees previous primary residence to their new primary residence. Expenses must fit into one of the following categories:

	Category	Type	Examples (excluded items, or items not falling into these categories, will be removed from the claim during processing)
1	Travelling from old residence to work	Allowable	Temporary overnight hotel costs near Brighton, mileage between old home and work before a new residence is found, air fares & travel costs for Employee and their family when moving from the old residence, subsistence in line with the University Financial Regulations (meals for overnight stays, no alcohol)
		Excluded	Travel from new residence to work, travel between temporary accommodation and work, travel to or from a location which is not the old address or work
2	Acquisition of new residence	Allowable	Solicitors fees, agency fees, stamp duty, purchase of white goods or wardrobes (only where the previous property was owned and had integrated or unsuitable items. Particulars from the old property must be provided as evidence, for example Fittings and Contents Form, or property listing)
		Excluded	Rental deposit, rent, purchase deposits, costs which could at some point be refundable to the employee, purchase of hardware & small furnishings (including furniture, appliances, household items, carpets, rugs, kitchenware etc.), repurchase of items sold as a result of the move. Large furniture or white goods which were not previously integrated, repurchase of items sold as a result of the move
3	Disposal of old residence	Allowable	Solicitors fees, agency fees, stamp duty
		Excluded	Rental deposit, cleaning fees, lost rent between move, tenancy fees or penalties
4	Transporting belongings	Allowable	Removal company costs, packaging materials (boxes, tape, wrap), van hire, petrol for hire vehicle, overnight accommodation during the move
		Excluded	Transporting of pets

Taxation and exemptions

- Qualifying expenses will benefit from tax exemption up to £8,000, however the University will normally fund up to £2,500 in expenses
- Expenses only qualify where they fall into the above categories, where the cost has been incurred within the first two tax years of the commencement of employment, and where the employee has changed their primary residence within the first two tax years of employment
- Expenses relating to a move outside of this period, but which fall into these categories, will be payable however will incur deductions for tax and national insurance

HMRC Links:

- [Removal or transfer costs: expenses and benefits to which Section 271 ITEPA 2003 applies: travel and subsistence: temporary living accommodation](#)
- [Removal or transfer costs: expenses and benefits to which Section 271 ITEPA 2003 applies: acquisition of new residence](#)
- [Removal or transfer costs: expenses and benefits to which Section 271 ITEPA applies: domestic goods for new residence](#)
- [Removal or transfer costs: expenses and benefits to which section 271 ITEPA 2003 applies: disposal of old residence](#)
- [Removal or transfer costs: expenses and benefits to which Section 271 ITEPA 2003 applies: transporting belongings](#)

Relocation Expenses Claim - Form

Name:	Payroll Number:
School or Professional Service:	Date of Birth:
If you have changed your address please update this using the MyView portal	If you receive relocation expenses and you leave voluntarily or are dismissed other than by reason of redundancy within three years of the start of your employment you will be required to repay the expenses on the following scale: within first year of employment 100%; within second year of employment 50%; within third year of employment 25%

Receipt Date	Receipt No.	Relocation Expense Details	Amount (GBP)	Account Code	Sub Project
				3002	
				3002	
				3002	
				3002	
				3002	
				3002	
TOTAL CLAIM AMOUNT :					

Please Note:

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- All claims must be submitted with matching receipts attached

Claim Authorised by:	
Date:	
Position Held:	Head of School / Director / Head of Dept.
(Delete as appropriate)	Relocation claims can only be authorised by Director, Deputy Director, Head of School, Head of Department or equivalent

- Please refer to HMRC Government guidelines before submitting your expenses claim: <http://www.hmrc.gov.uk/guidance/480.pdf>
- Completed claims should be submitted by the authorising manager or School office to the relevant Payroll inbox