



Relocation

Notice:

This document has been made available through the Police Service of Scotland Freedom of Information Publication Scheme. It should not be utilised as guidance or instruction by any police officer or employee as it may have been redacted due to legal exemptions.

Policy:	Reward
Owning Department:	People and Development
Version Number:	2.00
Published Date:	17/06/2019
Theme(s):	Your benefits and entitlements Your work and life Your development and career

OFFICIAL

Compliance Record

Equality Impact Assessment: Date Completed/Reviewed:	21/05/2019
Information Management Compliant:	Yes
Health and Safety Compliant:	Yes
Publication Scheme Compliant:	Yes

Version Control Table

Version	History of Amendments	Date
1.00	Initial Approved Version	16/08/2013
2.00	Policy Simplification	17/06/2019

OFFICIAL

Contents

1. Overview	3
2. Officer/Staff	4
3. Manager	10
4. Resources	15

Appendices

Appendix A	Relocation Expenses – What Can Be Claimed
Appendix B	Process Map – Relocation following organisational change
Appendix C	Process Map – Redeployment Pool
Appendix D	Process Map – Voluntary Relocation

1. Overview

1.1 What is this about?

1.1.1 We are committed to providing support and financial assistance to staff who are required to move work location as a result of organisational change. In some circumstances, we will also pay expenses to new or existing staff who relocate as a result of being appointed to a role within the organisation. Here we set out information on how much can be claimed in relocation or travel related expenses, who is entitled to claim and how they should apply.

1.2 Who is this for?

1.2.1 This is for authority/police staff.

1.3 Key information

- The maximum claim amount for combined relocation costs is £8000, regardless of salary grade. In some circumstances, costs incurred and claimed will be significantly less than this figure.
- You may qualify for relocation expenses either as a result of organisational change or if you voluntarily apply for a role where a relocation package may be considered.
- The relocation package is not available to staff whose salaries are financed by external grants.
- If you are relocated due to organisational change you may choose to claim excess travel expenses for three years instead of moving home.
- It is your responsibility to check current HMRC guidance and be aware of which relocation costs are subject to taxation.
- Fraudulent claims can be considered as gross misconduct and could lead to dismissal.

2. Officer/Staff

2.1 What you need to do:

- Ensure you only enter into relocation-related commitments when it has been confirmed to you, in writing, that you qualify for financial assistance.
- Ensure you retain original invoices/receipts for any claims you intend to make.
- Ensure that claims are submitted on time and with the relevant supporting paperwork.
- Ensure you are aware of the impact of any additional tax and National Insurance (NI).
- Contact People Direct regarding your excess travel payments if you are on sickness absence for a two-month continuous period.
- Ensure best value and cost-efficiency are considered when incurring costs and making claims.
- If you are unsure about your entitlements seek advice from People Direct before making any commitment to purchase or claim.

2.2 Who is eligible for relocation expenses?

2.2.1 You may qualify for relocation expenses as a result of organisational change. This would apply if Scottish Police Authority/Police Scotland (SPA/Police Scotland) changes your work location and you need to travel significantly further to your new place of employment. It may also apply if you are in the redeployment pool and are appointed permanently to a new role which is significantly further from home than your previous role was. In either of these circumstances, you may alternatively choose to apply for excess travel expenses rather than moving home. If you are in the redeployment pool carrying out temporary or project work you may only apply for excess travel costs to undertake these duties and not the full relocation package. Further information can be found in the section 'Excess Travel'.

2.2.2 You may also qualify for relocation expenses if you have voluntarily applied for a role in the organisation where a relocation package is available. This may apply to new staff commencing employment with the organisation if their appointment requires them to relocate to undertake the role. It may also apply to existing, internal staff who are appointed to a role where there is an identified need or advantage to relocation costs being reimbursed. It

OFFICIAL

will be indicated on the vacancy advertisement if a relocation package is available. You must declare your intention to claim for relocation expenses at the time of applying for the role.

- 2.2.3 To qualify for the relocation package your previous home must be more than 50 miles from your new place of work. Your new home must be within 25 miles of your new place of work.
- 2.2.4 You must demonstrate you qualify for relocation assistance by providing an AA AutoRoute map of the journey from your previous address to your new work location and an AA AutoRoute map of the journey from your new address. A link to the AA Route planner is available in the Resources section.
- 2.2.5 If you and your spouse, civil partner or partner are both employed by SPA/Police Scotland, and you both relocate, we will only reimburse expenses up to the maximum claim amount for one applicant.
- 2.2.6 You may not claim for reimbursement of expenses which have also been claimed by your spouse, civil partner or partner from their own employer. You may both claim reimbursement from your separate employers but if you duplicate any claims for specific items this could constitute fraud and would be treated as gross misconduct. You should seek guidance on this from your P&D representative if necessary.

2.3 **What I am entitled to claim?**

- 2.3.1 We will pay a Maximum Claim Amount (MCA) of £8000 for relocation costs. This maximum includes any claims made for excess travel costs and no further expenses can be claimed in connection with the move once you have reached this limit.
- 2.3.2 Information about the type of expenses which can be claimed is set out on the Relocation Assistance Request Form (007-001) and within the Relocation Expenses – What Can Be Claimed guidance document. It is your responsibility to check HMRC guidance in relation to which are qualifying costs (tax exempt) and which are non-qualifying costs (subject to tax and NI deductions).

2.4 **Submitting claims for relocation**

- 2.4.1 All claims for relocation expenses should be submitted within 12 months of being appointed to the new role, or as close to this as practically possible.
- 2.4.2 If you are relocating as a result of organisational change or redeployment you must declare your intention to claim the relocation package within 12 weeks of being appointed to the permanent role, inclusive of any trial period.

OFFICIAL

OFFICIAL

- 2.4.3 To claim you should forward your completed Relocation Assistance Request Form (007-001) to your line manager, along with original invoices or receipts. When claiming for removal and storage you must also include copies of three competitive quotes and base your claim on the lowest of these, regardless of which quote you accept.
- 2.4.4 If possible, you should settle all invoices personally before you claim reimbursement. If this is not practical, arrangements may be made for a salary advance.
- 2.4.5 People and Development will let you know if your claims have been approved and when you are close to exceeding your claim limit. If you exceed the maximum limit you will be notified that no further relocation expenses may be claimed.

2.5 Time off and visits to new locations

- 2.5.1 If you are an existing staff member (rather than a new recruit) you are entitled to take up to two days' paid leave for house viewings before taking up your new appointment. You are also entitled to take two days' paid leave at the date of the move. This is classed as special leave and should be updated on the Duty Roster by your manager.
- 2.5.2 You and your spouse, civil partner or partner will be reimbursed for the travel costs of two house viewing visits. You will also be reimbursed for the cost of travelling from your old home to your new one on the day of the move. You may claim the cost of a standard rail fare or, if travelling by car, you should record your mileage and claim in line with normal SPA rates. Any claims for reimbursement of these costs will be paid from the £8000 MCA.

2.6 Repaying relocation costs

- 2.6.1 The financial assistance we provide is conditional on you remaining with the organisation for a period of two years from the date you take up the role in the new location. If you resign within this two year period you will need to repay the sum based on the following scale:
- Leaving within one year of taking up the role = full repayment.
 - Leaving within two years of taking up the role = 50% repayment.
- 2.6.2 You will not be required to repay relocation expenses if your contract of employment is ended by the organisation due to capability (health) grounds or due to Voluntary Redundancy/Voluntary Early Retirement (VR/VER). You will be required to repay your expenses if your contract is ended by the organisation due to disciplinary reasons, such as misconduct or capability (attendance and performance).
- 2.6.3 If repayment is necessary we will consult with you before recovering this

OFFICIAL

OFFICIAL

from your final pay. If the amount you owe is greater than your final pay you will need to repay the difference. If necessary, it may be possible to repay this by instalments and a repayment arrangement may be agreed between yourself, People and Development and Finance, subject to approval by the relevant Directors.

2.7 **Multiple relocation claims**

2.7.1 There may be some occasions when you are asked to relocate more than once during your employment with us as a result of organisational change. Whilst every provision would be made to avoid a secondary relocation within the same year you can make more than one application if you meet the conditions for eligibility. You must ensure you are fully aware of the tax and NI implications.

2.7.2 If you have already been given financial assistance as part of a voluntary relocation package you may not claim for another voluntary move for a further two years from the date of taking up the appointment.

2.8 **Excess Travel**

2.8.1 If you are required to move to an alternative work location, and do not wish to move house, then you may claim for excess travel costs regardless of your grade. There is no maximum claim amount.

2.8.2 Excess travel costs will be paid for a maximum of three years from the date your work location changes. In years one and two you will be paid 100% of your excess travel cost and in year three you will be paid 50%.

2.8.3 Excess travel can only be claimed if it costs more to travel from home to your new work location than it did to travel to your previous one. Excess travel costs are based on:

- standard rail and/or bus fares; or
- mileage allowance at HMRC rate for the additional mileage travelled.

2.8.4 The excess is calculated by comparing the cost of the proposed journey with the cost of the previous journey using the same mode of transport (this would be the mode of transport most frequently used in your previous journey). We reserve the right to calculate and approve the excess travel based on cost-efficiency and may provide options such as lease or fleet vehicles as alternatives or reimburse based on public transport rates, regardless of the actual mode of transport used. Consideration will be taken of your individual circumstances, such as your shift pattern and the availability of public transport.

2.8.5 If you qualify for relocation expenses as a result of organisational change, you have the option of claiming excess travel costs for a 12 week trial period while you decide whether you want to move home or continue to

OFFICIAL

OFFICIAL

travel. The trial period begins on the date your work location changes. This date will be classed as the start of your three year entitlement to excess travel if you continue travelling after the 12 week trial. If you do decide to move home after your trial period, the amount you have already claimed in excess travel will count towards your maximum claim amount for relocation.

- 2.8.6 If you voluntarily move closer to your new work location during the period you are claiming excess travel costs, you must notify People Direct and the amount you are reimbursed for will be recalculated. If you move further away from your new work location you will not be given an increase in your excess travel expenses.
- 2.8.7 If you voluntarily apply for and are appointed to another role within the organisation you should be aware that this may impact on your excess travel expenses.
- 2.8.8 If you submit a flexible working application while you are receiving travel expenses, and you begin working a reduced number of days, your claim will be reviewed and adjusted accordingly. If your new working pattern means an increased number of working days then your excess travel payments will not be increased.
- 2.8.9 Your excess travel will be paid on an annual basis over 12 monthly instalments. Your line manager will review your claims every 12 weeks to check if travel expenses have changed and payments will be adjusted accordingly.
- 2.8.10 If you are on maternity, adoption or shared parental leave your excess travel payments will continue to be paid during your absence until you have received your full three year entitlement.
- 2.8.11 If you are absent due to sickness, for less than a two month period, no amendments will be made to your payments. If you are absent due to sickness for more than a two month continuous period your excess travel payments will be suspended until you return to work.
- 2.8.12 If you have been absent for a two month continuous period you must contact People Direct so that arrangements can be made to suspend your payments. On your return to work you should contact People Direct so that arrangements can be made for your payments to recommence.
- 2.8.13 If your absence is confirmed as being disability-related, in accordance with the Equality Act 2010, the three year period may be extended to compensate for your missed payments until you receive your full entitlement. If your absence is not disability related no extension will be made and you will not be entitled to payments for the time you were absent following the initial two month period.
- 2.8.14 You may not claim for any car parking fees. You will also not be paid for any additional time which is required to travel to your new work location.

OFFICIAL

OFFICIAL

- 2.8.15 You should claim by forwarding your completed Excess Travel Claim Form (007-002) to your line manager. You should include with the form an AA AutoRoute map which shows the difference in mileage between your previous route to work and your new one. This calculation will be used as the basis for excess travel expenses for the three year entitlement unless we are notified of any change in your home circumstances.

OFFICIAL

3. Manager

3.1 What you need to do:

- Ensure that all claims meet the requirements set out in this guidance before approving them.
- Ensure that best value in relation to expenses is balanced against your team member's personal circumstances.
- Ensure that all approved claim forms are submitted promptly to People Direct for progression.
- Ensure People Direct are contacted regarding your team member's excess travel payments if they are on sickness absence for a two-month continuous period.
- Heads of Department should liaise with their People and Development representative to establish whether the provision of a voluntary relocation package is appropriate.

3.2 Who is eligible?

3.2.1 Your team member may qualify for relocation expenses as a result of organisational change. This would apply if Scottish Police Authority/Police Scotland (SPA/Police Scotland) changes their work location and they need to travel significantly further to their new place of employment. It may also apply if you have a team member in the redeployment pool who is appointed permanently to a new role which is further from home than their previous role was. In either of these circumstances, they may alternatively choose to apply for excess travel expenses rather than moving home. Staff who are in the redeployment pool carrying out temporary or project work may only apply for excess travel costs to undertake these duties and not the full relocation package. Further information can be found in the section 'Excess Travel'.

3.2.2 Your team member may also qualify for relocation expenses in moving home if they have voluntarily applied for a role where a relocation package is available. This applies to posts where there is an identified need or advantage to certain relocation costs being reimbursed by the organisation. It will be indicated on the vacancy advertisement if a relocation package is available. Your team member must declare their intention to claim for relocation expenses at the time of applying for the role.

3.2.3 To qualify for the relocation package your team member's previous home must be more than 50 miles from their new place of work. Their new home

OFFICIAL

must be within 25 miles of their new place of work.

- 3.2.4 Your team member must demonstrate they qualify for relocation assistance by providing an AA AutoRoute map of the journey from their previous address to their new work location and an AA AutoRoute map of the journey from their new address.
- 3.2.5 If your team member and their spouse, civil partner or partner are both employed by SPA/Police Scotland, and both relocate, we will only reimburse expenses up to the maximum claim amount for one applicant.
- 3.2.6 Your team member may not claim for reimbursement of expenses which have also been claimed by their spouse, civil partner or partner from a different employer. While claims for reimbursement may be made from separate employers, if your team member duplicates any claims for specific items this could constitute fraud and would be treated as gross misconduct. Your team member should seek guidance on this from their P&D representative if necessary.

3.3 **What can be claimed**

- 3.3.1 We will pay a MCA of £8000 for relocation costs. This maximum includes any claims made for excess travel costs and no further expenses can be claimed in connection with the move once your team member has reached this limit. Information about the type of expenses which can be claimed is set out on the Relocation Assistance Request Form (007-001) and in the Relocation Expenses – What Can Be Claimed guidance document.
- 3.3.2 It is your team member's responsibility to check HMRC guidance in relation to which are qualifying costs (tax exempt) and which are non-qualifying costs (subject to tax and NI deductions).

3.4 **Handling relocation claims**

- 3.4.1 Your team member should complete the Relocation Assistance Request Form (007-001) and forward this to yourself for approval, along with original invoices or receipts. When claiming for removal and storage your team member must also include copies of three competitive quotes and base their claim on the lowest of these, regardless of which quote they accept.
- 3.4.2 Once you have checked and approved the claim you should forward the form and associated documentation to your local People and Development Shared Services team.
- 3.4.3 People and Development will let your team member know if their claims have been approved. They will monitor the claims made and, if the limit is exceeded, will advise your team member that no further relocation expenses may be claimed.

OFFICIAL

OFFICIAL

3.4.4 If possible, your team member should settle all invoices personally before they claim reimbursement. If this is not practical, arrangements may be made for a salary advance.

3.5 **Time off and visits to new locations**

3.5.1 Your team member is entitled to take up to two days' paid leave for house viewings before taking up their new appointment. Your team member is also entitled to take two days' leave at the date of the move. This is classed as special leave and you should record this on the Duty Roster.

3.5.2 Your team member and their spouse, civil partner or partner will be reimbursed for the travel costs of two house viewing visits. They will also be reimbursed for the cost of travelling from their old home to the new one on the day of the move. Claims should be based on the cost of a standard rail fare or if travelling by car, mileage should be recorded and claimed in line with normal SPA rates. Any claims for reimbursement of these costs will be paid out of the £8000 MCA.

3.6 **Repaying relocation**

3.6.1 The financial assistance we provide is conditional on your team member remaining with the organisation for a period of two years from the date they take up the role in the new location. If they resign within this two year period they will need to repay the sum based on the following scale:

- Leaving within one year of taking up the role = full repayment.
- Leaving within two years of taking up the role = 50% repayment.

3.6.2 Your team member will not be required to repay relocation expenses if their contract of employment is ended by the organisation due to capability (health) grounds or due to VR/VER. They will be required to repay expenses if their contract is ended by the organisation due to disciplinary reasons, such as misconduct.

3.7 **Excess travel**

3.7.1 If your team member is required to move to an alternative work location and they do not wish to move house they may claim for excess travel costs regardless of their grade. There is no maximum claim amount.

3.7.2 Excess travel costs will be paid for a maximum of three years from the date your team member's work location changes. In years one and two they will be paid 100% of their excess travel and in year three they will be paid 50%.

3.7.3 Excess travel can only be claimed if it costs your team member more to travel from home to their new work location than it did to travel to their previous one. Excess travel costs are based on:

OFFICIAL

OFFICIAL

- standard rail and/or bus fares; or
 - mileage allowance at HMRC rate for the additional mileage travelled.
- 3.7.4 The excess is calculated by comparing the cost of the proposed journey with the cost of the previous journey using the same mode of transport (this is the mode of transport most frequently used in the previous journey). We reserve the right to calculate and approve the excess travel based on cost-efficiency and may provide options such as lease or fleet vehicles as alternatives or reimburse based on public transport costs, regardless of the actual mode of transport used. Consideration will be taken of your team member's individual circumstances, such as their shift pattern and availability of public transport.
- 3.7.5 If your team member voluntarily moves closer to their new work location during the period they are claiming excess travel costs, they must notify People Direct and the amount they are reimbursed for will be recalculated. If they move further away from their new work location the travel expenses will not be increased.
- 3.7.6 If your team member changes their working pattern and reduces their working days, their claim will be reviewed and adjusted accordingly. If your team member increases their hours their excess travel payments will not be increased.
- 3.7.7 Excess travel is paid on an annual basis over 12 monthly instalments. You should review your team member's claims every 12 weeks to check if travel expenses have changed and payments will be adjusted accordingly.
- 3.7.8 If your team member is on maternity, adoption or shared parental leave their excess travel payments will continue to be paid during their absence until they have received their full three year entitlement.
- 3.7.9 If your team member is absent due to sickness, for less than a two month period, no amendments will be made to their payments. If they are absent due to sickness for more than a two month continuous period your team member should contact People Direct and arrangements will be made to suspend their excess travel payments until they return to work. If your team member is unable to contact People Direct you should do this on their behalf.
- 3.7.10 On their return to work your team member should contact People Direct so that arrangements can be made to recommence their excess travel payments.
- 3.7.11 If your team member's absence is confirmed as being disability-related, in accordance with the Equality Act 2010, the three year period may be extended to compensate for their missed payments until they receive their full entitlement. If the absence is not disability related no extension will be made and your team member will not be entitled to payments for the time they were absent following the initial two month period.

OFFICIAL

OFFICIAL

- 3.7.12 Your team member may not claim for any car parking fees. They will also not be paid for any additional time which is required to travel to their new work location.
- 3.7.13 Your team member should submit claims to you using Excess Travel Claim Form (007-002). They should include with this an AA AutoRoute map which shows the difference in mileage between their previous route to work and their new one. This calculation will be used as the basis for excess travel expenses for the three year entitlement unless we are notified of any change in your team member's home circumstances.

OFFICIAL

4. Resources

Appendix

- Relocation Expenses - What Can Be Claimed

Forms

- Excess Travel Claim Form (007-002)
- Relocation Assistance Request Form (007-001)

Related Procedures

- Allowances and Expenses (Staff)
- Organisational Change

Useful Links

- <http://www.theaa.com/route-planner/index.jsp>
- <http://www.gov.uk/expenses-and-benefits-relocation>

OFFICIAL

SCOTTISH POLICE
AUTHORITY



POLICE
SCOTLAND
POILEAS ALBA

Appendix A

Relocation Expenses – What Can Be Claimed

The maximum total amount which can be claimed in relocation expenses is £8000. Within this total claim, some expenses are classed as qualifying (tax exempt) and others as non-qualifying (subject to tax and NI deductions). Detailed information regarding this is available on the HMRC website, however, examples of expenses which may be claimed from the two different categories are outlined below.

Qualifying (tax exempt) relocation expenses

Removal costs

You can claim for the cost of removing your furniture and belongings from your former home to your new one, including the cost of insurance while they are in transit. You should obtain three competitive quotes and your claim should be based on the lowest of these. If you wish to accept a less competitive quote the organisation will reimburse the equivalent of the lowest quote.

The cost of self-drive may be claimed but three quotes must still be obtained from removal companies. You will need to detail the mileage (reimbursed at HMRC rates) or supply invoices/receipts covering any hire charge, box hire, insurance and fuel, as long as this total does not exceed the lowest quote for removal by a contractor.

Storage

You can claim for the cost of storing and insuring your belongings for a period of up to four months. You should obtain three competitive quotes which cover the cost of storing and insuring your items. If you wish to accept a less competitive quote the organisation will reimburse the equivalent of the lowest quote.

OFFICIAL

OFFICIAL

Temporary accommodation allowance

If you are unable to relocate immediately and need temporary accommodation you are entitled to claim either:

- overnight B&B accommodation for five nights per week, for the first four weeks following appointment to the new role, at a maximum rate of £25 per night. After four weeks, you may claim a weekly rate of £100 for a period of up to three months;
- property rental fees up to a maximum of £450 per month for a period of up to four months.

Legal and other fees

You may claim all reasonable costs including mortgage redemption fees and estate agents' fees in connection with the sale of your property. You may claim for assistance with legal fees if an attempt to purchase a property has been unsuccessful as long as the total claim is within the £8000 maximum. You may also claim reasonable costs connected to the property purchase such as survey and mortgage fees, including stamp duty. All claims must be fully supported by original invoices or receipts.

Disturbance costs

You may claim reimbursement for telephone connections, school fees and **non-transferrable** curtains, fixtures and fittings, floor coverings and essential gas and electrical appliances. You may not claim for electrical entertainment equipment such as TVs, mobile phones, tablets, PCs, radios, CD/DVD/Blue Ray players etc.

Taxable relocation expenses

The organisation allows the following types of expenses to be claimed within the maximum total of £8000 but they are subject to deduction of tax and NI. All claims must be fully supported by original invoices or receipts.

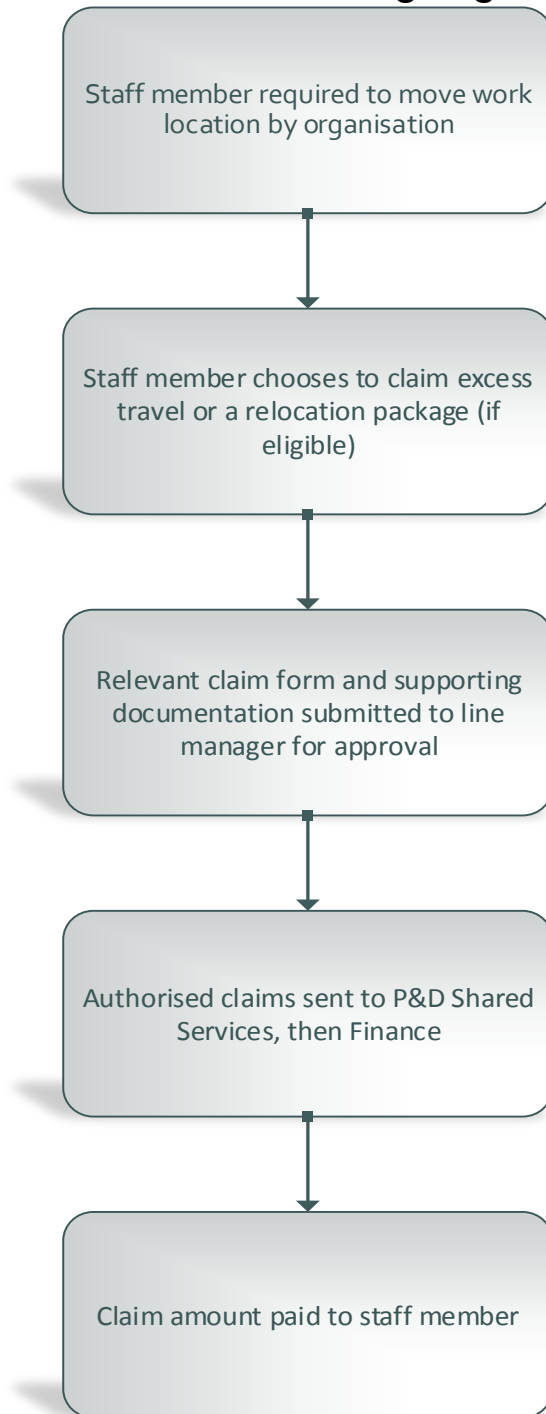
Re-direction of mail and council tax bills (where duplicated) and cost of buying new school uniforms.

OFFICIAL



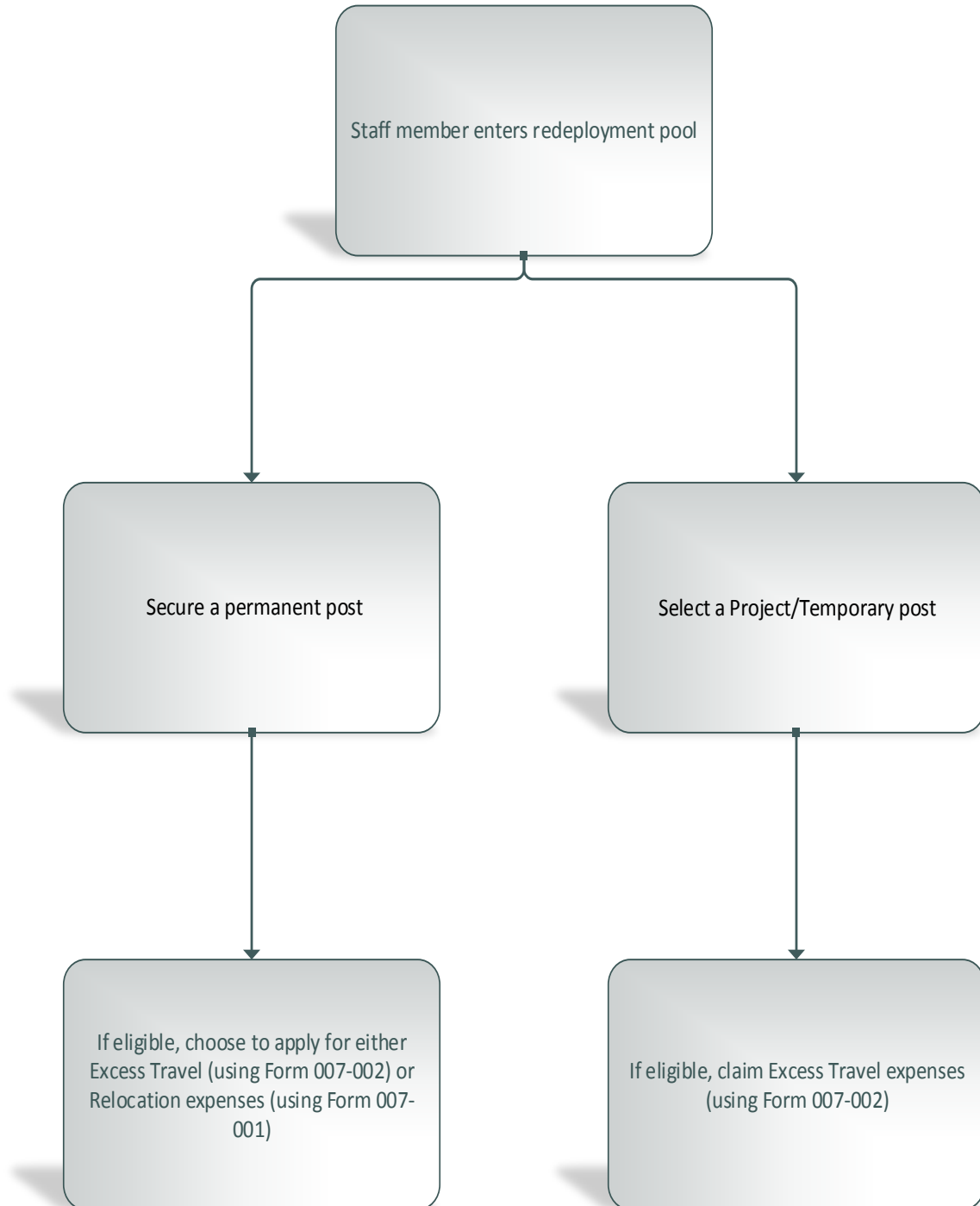
Appendix B

Process Map – Relocation following organisational change





Process Map – Redeployment Pool





Process Map – Voluntary Relocation

