

## **Staff Relocation Expenses Policy & Procedures**

Effective 1st Jan 2019

### **Policy**

1. This policy applies only to Staff of the General Dental Council [GDC] who are relocating their jobs from GDC London offices to GDC Birmingham offices.
2. The GDC will reimburse any reasonable relocation costs that have been incurred wholly, exclusively and necessarily for GDC business with the aim of providing a reasonable standard of moving costs, accommodation expenses, buying and selling home expenses and bridging loan expenses. All expenses claimed but adhere to the GDC accounting practices and adhere to the reporting requirements of HM Revenue & Customs.
3. It is expected that Staff will only claim relocation expenses up to a maximum of £8,000.00, which will be paid to Staff tax and NI exempt. All other relocation expenses outside of this maximum relocation total must be claimed directly through Human Resources and not through this process.
4. The submission of fraudulent claims is a matter of gross misconduct and will lead to disciplinary action.

### **Procedure**

5. All claims for reimbursement of relocation expenses must be submitted on the Staff Relocation expenses claim form, which is available on the Finance page of the Intranet or the Finance Department.
6. Claims made should clearly set out the nature of the type of relocation expenses and the reason the expenditure was incurred.
7. Itemised original receipts must support all claims [credit or debit card receipts are not acceptable]. Receipts should be attached to each relevant claim form in a secure manner. Claims without appropriate supporting documents will be invalid and unreceipted expenditure may be deducted from the claim payable.
8. Claims will be reimbursed through the payroll and will show on the payslip as "Relocation Expenses", the amount up to £8,000.00 will not be subject to Tax or NI. Claims can be made in stages and can be paid out in different payroll months, however the total of £8,000.00 must not be exceeded. All relocation expense claims must be sent to HR for processing by the 10<sup>th</sup> of every month for timely payroll processing, any claims received after the 10<sup>th</sup> of every month will be paid in the following payroll month.

9. The GDC does not intend to pay relocation expense claims that are older than 3 months. Where there are valid reasons why a claim cannot be made within this period, the claimant should approach Human Resources in advance and seek their agreement to the late claim.

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10. Claims will be reviewed by the Human Department to determine that they are consistent with the relocation expense type procedures. Staff must be prepared to justify their relocation expenses where necessary.
11. Claim forms must be signed by Human Resources, who will in turn instruct the Payroll Department to make the payment in the next payroll. Claimants should keep a photocopy or a scan copy of the approval and when it has been sent to payroll for payment. If claimants have any enquiries regarding the approval, please contact [HR@gdc-uk.org](mailto:HR@gdc-uk.org), or if claimants have any enquiries regarding the payment, please contact [payroll@gdc-uk.org](mailto:payroll@gdc-uk.org).

## Advances for expenses

12. In exceptional circumstances an advance against expenses will be provided to fund an urgent relocation expense, but this is highly unlikely. The advance must be authorised by Human Resources and then sent to Payroll for processing, in these circumstances, the claimant will also see an advance payment as well as the relocation expenses shown in their payroll.

## Types of relocation expenses allowed:

13. The types of relocation expenses should be categorised into 4 types onto the Relocation Expenses claim form:
  - Bridging Loan's
  - Buying home expenses
  - Selling home expenses
  - Moving expenses
14. Bridging Loan guidance can be found: <https://www.gov.uk/expenses-and-benefits-relocation/whats-exempt>

Qualifying Bridging Loan costs are (but not limited to):

- your employee (or members of their family) must sell their old home and buy a new one
- it must be needed to bridge the gap between buying the new house and getting the money from their sale of the old one
- it must be used only to buy the new house or pay off loans relating to the old home
- it can't be for more than the market value of the old home at the time the new home is bought

15. Buying home expenses guidance can be found: <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim03110>

Qualifying buying home expenses are (but not limited to):

- Legal expenses and services connected with the acquisition
- Legal expenses and services connected with any loan raised to acquire the interest in the property
- Procurement or arrangement fees connected with such a loan
- Mortgage indemnity premiums
- Survey or inspection of the property. This covers both structural surveys and building society valuations.
- Land Registry fees in England and Wales
- Fees payable to the Keeper of the Registers of Scotland
- Fees payable to the Land Registry in Northern Ireland or to the Registry of Deeds for Northern Ireland
- Stamp duty
- Connection of electricity, gas, water and telephone services.

16. Selling home expenses guidance can be found: <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim03109>

Qualifying selling home expenses are (but not limited to):

- Legal expenses and services connected with the disposal
- Legal expenses and services connected with the redemption of a loan relating to the property - a loan relates to a property if it was raised to acquire the property, for example a mortgage, or if it was secured on the property, for example a home improvement loan
- Penalties for redeeming a loan relating to the property
- Estate agent's or auctioneer's fees or services
- Advertising to sell/rent property
- Disconnection of electricity, gas, water or telephone
- If the property is left empty awaiting disposal:
  - Any rent paid for the period when the property is empty
  - Insurance for the period
  - Maintenance of the property during the period
  - Preserving the security of the property during the period.
- The council tax for the empty period is not allowable.

17. Moving home expenses guidance can be found: <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim03111>

Qualifying moving home expenses are (but not limited to):

- Packing and unpacking
- Temporary storage, where there is not a direct move from the old to the new residence (but temporary storage is not an eligible cost if the employee has no intention of moving the belongings to the new residence)
- Taking down domestic fittings in the old residence if they are to be taken to the new residence and reattaching them on arrival there. (The domestic belongings covered are those of the employee and members of his or her family or household)

18. If claimants have any enquiries as to what constitutes a relocation expense or have any other general relocation expenses enquiries, please contact [HR@gdc-uk.org](mailto:HR@gdc-uk.org) or [Payroll@gdc-uk.org](mailto:Payroll@gdc-uk.org) in confidence.

19. GDPR guidance and Information about how the GDC will use and share the information you give us, the various rights you have in connection with any personal data about you that is held by the GDC, and how long we will keep your information for can be found in the privacy notice on our website here:

[https://gdcuk.sharepoint.com/:x:/r/sites/Intranet/Content/\\_layouts/15/WopiFrame.aspx?sourcedoc={1a73e749-bddc-4bec-934e-8bf5195b65d4}&action=default](https://gdcuk.sharepoint.com/:x:/r/sites/Intranet/Content/_layouts/15/WopiFrame.aspx?sourcedoc={1a73e749-bddc-4bec-934e-8bf5195b65d4}&action=default)