

WEST YORKSHIRE FIRE AND RESCUE SERVICE

RELOCATION ASSISTANCE POLICY

1 Introduction

- 1.1 West Yorkshire Fire and Rescue Service recognise the need to offer relocation assistance in appropriate circumstances. The offer of assistance will be based on the needs of the service and the individual.
- 1.2 Assistance may be offered with the prior written agreement of the Chief Fire Officer or Director where it is appropriate in terms of a recruitment incentive or to meet operational needs.
- 1.3 The scheme will operate on a **reimbursement** basis and applies to employees who have had to/ will need to move home as the result of their appointment.
- 1.4 Employees claiming must currently live beyond a 50 mile radius, and, if new to the Service (this excludes transfers into the Service) outside of West Yorkshire but within the United Kingdom mainland, of their new workplace.
- 1.5 The employee's new home must be within the Services boundary (this applies only to uniformed staff).
- 1.6 If the Director considers it is essential for the employee to move their place of residence, for operational reasons, criteria may be adjusted with his/her prior agreement.

2 Subject to Eligibility the Scheme Includes

- 2 days paid leave plus travelling (equivalent to 1 second class return rail fare) and overnight expenses (NJC rates) for the employee and partner to seek a new home.

3 Subject to Overall Maximums (House Purchase Allowances)

- Removal costs at 100% of actual removal costs, plus all costs of and in relation to storage for up to 6 months including (insurance in transit/insurance costs), based on the lower of 3 quotes. 'DIY' removals will attract vehicle hire and fuel costs only.
- Stamp Duty
- Legal, survey, auctioneer, search fees, land registry and estate agents charges up to £5,000 (buying and selling) £2500 if buying only

- Incidental expenditure in the new purchased home up to £1500
- Cost of HIPs packs
- Temporary accommodation/Travel expenses. Up to £100 per week (or rental fee if lower) for up to 6 months or to relocation date whichever is the earlier. Moving from rented accommodation to rented accommodation maximum 3 months or whilst two rents are payable whichever is the earlier.
- Retained Stations. In exceptional circumstances, in addition to the maximums an additional £2500 to support a move to a designated risk critical retained station, subject to conditions set out below.

4 Maximums

- New employees to WYFRS. A maximum of £10,000 (total of all claimed expenses) excluding the 2 days paid leave and expenses). £7500 if buying only or £700 if first independent home and renting only. This provision is not applicable to trainee firefighters entering the Service.
- Rented accommodation (new employees to WYFRS) maximum £3500 plus repayable interest free loan of up to £1500 to cover deposit/rent payable in advance
- First household (new employees to WYFRS excluding trainee firefighters) allowance maximum £700 plus repayable interest free loan of up to £1500 to cover deposit/ rent payable in advance
- Retained employees who are required to move house a maximum of £7500 (buying and selling), £5000 (buying only)
- Day crewed housing employees maximum £7500 (buying and selling), £5000 (buying only)

5 Tax Exemption

5.1 The maximum total financial assistance payable under this scheme is £15000. The maximum payment which is eligible for tax exemption, however, is £8000. All payments over £8000 are not eligible and will be taxed at the employee's personal rate for taxation.

5.2 To qualify for tax exemption on the first £8000 the following criteria must be met:

- The employee has to move home to take up a new job

- The employee's existing home must not be within reasonable daily travelling distance of the new place of work. For this purpose, a distance of 35 miles plus from the employees designated main workplace. For Service required moves or to meet operational needs this should be 20 miles or more.
- The employee's new home must be within reasonable daily travelling distance from the employee's designated main workplace or as contractually required.
- The new home must become the employee's main residence
- All expenses claimed under the exemption must be incurred within 12 months of the end of the tax year in which the employee started with WYFRS
- The employee as appropriate must move their station of duty
- Receipts must be supplied otherwise the payment, even if otherwise eligible, will be taxable.

5.3 **N.B.** The tax office has advised (January 2007) that the Regulations for tax exemption on relocation expenses have become much tighter and that if the criteria above are not met any exceptions granted by the Service may be taxable. Tax is a personal responsibility of the individual and where the Service codes relocation as tax exempt in good faith, if it is subsequently found that this is incorrect, liability will fall to the individual which could go back as far as 6 years. Employees are reminded it is their responsibility to declare all expenses paid annually to the tax office. Any relocation paid is under the strict agreement and knowledge of the employee to the above criteria.

5.4 In addition the VAT element of payment will be included as part of all expense claims and maximums. Relocation expenses do not form part of Pension Scheme Salary contributions and are based on the employee remaining in WYFRS for 3 years after appointment and are repayable in accordance with the paragraph entitled fraudulent claims in this procedure. Proof of expenditure via official business receipts is required before allowances are payable.

6 Equality and Diversity Implications

6.1 WYFRS is an equal opportunities employer with a commitment to the employment of people from all backgrounds. (See Equality and Diversity Policy). We will ensure that this policy is applied equally and fairly across all categories of employee.

7 Application of Scheme

- 7.1 This scheme is applicable to posts on permanent contracts. It applies to all employees whether on terms and conditions relating to firefighters (National Joint Council for Local Authority Fire Brigades) the 'Grey Book' or to those employees subject to the National Joint Council for Local Government Services, the 'Green Book'.
- 7.2 Those employees on Gold or Blue Book, Principal or Chief Officers conditions are outside the scope of this policy.
- 7.3 The scheme is not applicable to persons whose existing residence is outside the United Kingdom (UK) mainland. A prospective employee living outside the UK mainland e.g. Ireland/Europe etc should discuss their circumstances with Human Resources early in any application.
- 7.4 The employee must certify that removal has occurred solely as a result of the appointment and would not otherwise have occurred i.e., if the person was intending to move to the area anyway or moving to join a member of the family already resident here, or the new employee's partner/spouse etc is in receipt of relocation expenses for a move to the area. In such circumstances, expenses under this policy are not available.
- 7.5 Expenses will relate to the employee personally and their direct dependants previously resident with them and will cover normal household effects and furniture.
- 7.6 Full assistance will be granted based on the fact that qualifying employees maintain their own household both before and after appointment and that the employee makes a serious effort to secure appropriate permanent accommodation as soon as is reasonably practicable.
- 7.7 N.B. If an employee decides to maintain two homes, they will be entitled to claim up to 50% of legal charges up to a maximum of £2500, temporary accommodation charges and a return second class rail fare home every 2 weeks for up to 6 months or the date of purchase/lease of the second home whichever is the earlier.
- 7.8 Reimbursement is conditional upon the employee producing all the necessary official quotations, invoices and receipts for any expenses incurred and agreeing expenditure with the appropriate Director or their delegated representative, in advance.

8 Removal Expenses

- 8.1 The full amount of removal expenses, including insurance in transit, will be refunded based on the lowest of three quotations from recognised contractors.

- 8.2 Where an employee chooses to carry out a removal on his or her own behalf, expenses will be restricted to the reimbursement of vehicle hire and fuel.
- 8.3 Removals should normally be completed within 12 months of appointment; removal at a later date may qualify for assistance subject to the approval of the appropriate Director.
- 8.4 Expenses are reimbursable in respect of one complete removal only. Expenses arising from temporary accommodation will be reimbursed only if incurred within 12 months of appointment and once only.
- 8.5 The cost of a single journey at the second class rail fare rate in respect of the employee and their direct resident dependants will be refunded in connection with any necessary removal.
- 8.6 The Service will accept the full costs of any necessary storage of normal household effects and furniture for a period not exceeding 6 months based on the lower of three official quotes.

9 Temporary Accommodation

- 9.1 Temporary accommodation may be secured for a period of up to 6 months with the agreement of the appropriate Director.
- 9.2 If it is necessary for an employee to maintain two residences for a temporary period the Service may make a contribution to the additional cost of accommodation/travel (i.e. excluding subsistence) up to a maximum of £100 per week (accommodation and travel) (less if rental cheaper) for up to six months.
- 9.3 The above provisions are subject to prior written agreement of the appropriate Director, who may extend the periods mentioned (to a maximum of 12 months) where there are extenuating circumstances.

10 Legal and Estate Agent Charges

- 10.1 The costs of legal, estate agents, advertising, mortgage and survey fees attributable to the sale of the former property and purchase of new property as a result of the appointment are refundable up to a maximum of £5000 (£2500) if buying only.

11 Incidental Expenses

- 11.1 The cost of necessary adaptation of furniture, fittings, telephones and carpets are refundable up to a maximum of £1500 (receipts required).

12 Sale/Purchase Falling Through

12.1 Subject to the circumstances of the situation up to £2500 may be payable if a sale falls through. This will be available only once. It will still be subject to repayment as per paragraph (Fraudulent Claims) and is dependant upon the employee's commitment to relocate as per the Relocation Policy/Service contract of employment requirements and conditions.

13 Searches For Accommodation And Preliminary Visit

13.1 The employee may be granted up to two days additional paid leave, if necessary, following the date of the appointment for the purpose of searching for new accommodation. Second class rail fare will be payable to the employee and spouse or one other dependant relative, together with one night's accommodation expenses at the rates prescribed by the conditions of service. This expenditure may be incurred before or after appointment.

14 Moving Leave

14.1 The employee (excluding retained as this is not their primary employment) will be granted 1 extra day's leave to move house.

15 Moving Into Rented Accommodation

15.1 Where a new employee to WYFRS moves into permanent rented accommodation (public or private sector) the following allowances to a maximum of £3500 will be applied.

- Removal expenses as outlined above
- Temporary accommodation/travel as outlined above but only whilst the employee remains eligible for rent on a previous property, following appointment, or for up to 3 months whichever is the earlier.

15.2 Subject to proof of hardship an interest free loan of up to £1500 (repayable by deductions from salary) over a maximum period of 12 months from appointment, will be available for use solely as a deposit or rent payable in advance.

15.3 If this allowance is claimed no other relocation expenses will be paid in respect of this relocation (even where there has been a change of mind by the employee).

16 Proof of Eligibility

16.1 The Service will require evidence from the employee covering as applicable:

- Current home ownership

- Location of new property
- Receipts for expenses claimed
- Authorisation of entitlement from appropriate Director
- Signed declaration of expenses claimed and repayment requested
- Rental/tenancy deposits and agreements
- Rent payable

17 Employee's Partners

17.1 Only one claim per 'home' unit will be allowed where two or more WYFRS employees live at the same address. Where employees in this situation need to live apart due to Service needs, such cases will be considered for eligibility to relocation expenses, on the specific circumstances of each case.

18 Fraudulent Claims

18.1 Evidence of fraud will be investigated and where a potential case of fraud is apparent, disciplinary action will be instigated and may result in dismissal and immediate repayment to WYFRS of any monies paid which have been proved to have been gained fraudulently.

19 Termination of Service

19.1 An employee on a permanent contract who ceases employment with the Service within 2 years of appointment is liable to repay.

20 Appeals

20.1 If an employee is dissatisfied with the application of the relocation policy in relation to:

- Service required moves
- Allowances payable
- Entitlement to the relocation policy

20.2 They should appeal in writing within 10 days of the alleged issue to the Director of Human Resources. The Director of Human Resources will discuss the issue with the relevant Director. If the alleged issue relates to a decision made initially by the Director of Human Resources another Director will lead on the matter.

20.3 A reply to issue will be sent to the employee within 2 weeks of receipt of the appeal. If the employee is still concerned they must again inform the Director of Human Resources in writing within 1 week of receipt of the original appeal and this will be passed to the Chief Fire Officer for a decision. This is the final level of appeal.

21 General

21.1 To avoid misunderstanding a decision on what allowances are eligible should be obtained as soon as possible to or after appointment. If there is any doubt about what can be claimed and if this claim might influence a decision to accept the appointment, this should be discussed with the Director of Human Resources before the offer of appointment is accepted.

21.2 Receipts are required for almost every allowance

21.2 Employees will have to pay back all of the allowances immediately if leaving the Services employ within 2 years of the date of appointment.

21.3 To qualify for allowances, removal and resettlement should take place within 12 months or less depending on entitlement of appointment unless prior agreement (in exceptional circumstances) has been authorised by the appropriate Director.

21.4 Not all allowances paid may be tax exempt. The Service is bound by tax legislation and employees are liable for any tax and should check with the tax office. The Service will not be liable if the tax office subsequently deems a relocation allowance as taxable.