



West Yorkshire
Fire & Rescue Service

Relocation Assistance (Employees on all terms and conditions)

HRPOL006



Ownership:	Human Resources
Date Issued:	27 April 2021
File ID:	"Add file ID here"
Version:	V6.1
Status:	Final

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Revision and Signoff Sheet

Change Record

Date	Author	Version	Comments
23/08/2016	Graham Ambler	3.0	Review, no change
04/11/2017	Graham Ambler	4.0	Correction. Deletion of Grey Book Staff only in Introduction. Applies to all staff.
21/04/2018	Graham Ambler	4.1	Incidental expenditure; change of terminology. Rep Bodies agreed changes
12/03/2019	Lindsey Winter	4.2	Exclusion of RDS requirement to live beyond 35-mile radius
26/04/2021	Joanne Hardcastle	5.1	Review and amend
28/04/2021	T/SM Steve Briddon	6.1	Updated to new template

Reviewers

Name	Version Approved	Position	Organisation	Date
Christine Silson	Put into new template, no content changed	HR Administrator	WYFS	11/11/2015
Steve Rhodes		ACO	WYFRS	19/8/16
Graham Ambler	5.0	GM ER	WYFRS	21/5/18
Lindsay Winter	5.0	HRBP	WYFRS	12/03/2019
Joanne Hardcastle	6.0	AHRM	WYFRS	22/03/2021
GM Richard Hawley	6.1	GM ER	WYFRS	28/04/2026

Distribution

Name	Position	Organisation
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Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? "Add yes or no here"

([EIA Template and Guidance](#))

Date EIA Completed: "Add EIA completed date here"

Date EIA Approved: "Add EIA completed date here"

The EIA is available on request from the report author or from diversity.inclusion@westyorksfire.gov.uk

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Introduction

West Yorkshire Fire and Rescue Service (WYFRS) 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.

Assistance may be offered with the prior written agreement of the Chief Fire Officer or the Director of People and Culture where it is appropriate in terms of a recruitment incentive or to meet operational needs. Not all positions will be subject to relocation assistance and will usually be detailed in the recruitment advert (where applicable).

The scheme will operate on a reimbursement basis and applies to employees who have or will need to move home as the result of their appointment.

Employees claiming must currently live beyond a 35-mile radius of their new workplace and, if new to the Service (this excludes transfers into the Service) outside of West Yorkshire. This does not apply to Day Crewing relocation assistance.

The employee's new home must be within the Services boundary. If the Director of People and Culture 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.

How this policy supports our values

WYFRS Core Values

- **Teamwork:** We recognise everyone's strengths and contributions, working effectively as one team.
- **Integrity:** We are trustworthy, act ethically, treating each other with dignity and respect.
- **Learning:** We learn all the time; we share knowledge and experiences, celebrating success.
- **Responsibility:** We are responsible, work positively and take ownership of the work we do.
- **Communication:** We share clear information, in ways everyone understands, having open discussions.

Core Code of Ethics for Fire and Rescue Services – our five ethical principles:



- **Putting our communities first:** We put the interests of the public, the community, and service users first.
- **Integrity:** We act with integrity including being open, honest, and consistent in everything that we do.
- **Dignity and respect:** We treat people with dignity and respect, making decisions objectively based on evidence, without discrimination or bias.
- **Leadership:** We are all positive role models, always demonstrating flexible and resilient leadership. We are all accountable for everything we do and challenge all behaviour that falls short of the highest standards.
- **Equality, diversity, and inclusion (EDI):** We continually recognise and promote the value of EDI, both within the FRS and the wider communities in which we serve. We stand against all forms of discrimination, create equal opportunities, promote equality, foster good relations, and celebrate difference.

Relocation Allowance Maximums

Where authorisation has been given in advance for assistance with relocation costs, employees will be entitled to a **maximum of £7,500** to include anything related to the house purchase/rental and move. Including:

- Removal / storage costs
- Stamp Duty
- Legal, survey, auctioneer, search fees, land registry and estate agents' charges
- Incidental expenditure in the newly purchased home
- Rented accommodation
- Temporary accommodation/Travel expenses

Removal Expenses

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

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 only.

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 Director of People and Culture.

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.

Legal and Estate Agent Charges

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:-

Incidental Expenses

Incidental expenses that are incurred as part of the move are refundable. These expenses will only apply to fixtures/fittings which cannot be reasonably moved from one house to another. The maximum allowance for these expenses is £1,500 and is encompassed in the maximum allowance of £7,500.

Temporary Accommodation

Temporary accommodation may be secured for a period of up to 6 months with the agreement of the Director of People and Culture.

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) for up to six months.

The above provisions are subject to the maximum amounts as detailed in section 2 and prior written agreements of the Director of People and Culture, who may extend the periods mentioned (to a maximum of 12 months) where there are extenuating circumstances.

Moving into Rented Accommodation

Where a new employee to WYFRS moves into permanent rented accommodation (public or private sector) the following allowances 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 6 months whichever is the earlier.

Interest free loan

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 (this is in addition to the £7500).

Sale/Purchase Falling Through

Subject to the circumstances of the situation up to a maximum of £2500 may be payable if a sale falls through and will be included within the maximum £7500. This will be available only once. It will still be subject to repayment as per paragraph (Fraudulent Claims) and is dependent upon the employee's commitment to relocate as per the Relocation Policy/Service contract of employment requirements and conditions.

Tax Exemption

The maximum total financial assistance payable under this scheme is £7,500. The maximum payment, which is eligible for tax exemption, is £8000.

To qualify for tax exemption 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*.

- 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.

**HMRC states the usual time taken to travel a given distance is an indication of whether that distance is reasonable*

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.

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. They are based on the employee remaining in WYFRS for 2 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.

Further information on this is found here : <https://www.gov.uk/expenses-and-benefits-relocation/what-to-report-and-pay>

Application of Scheme

This scheme is applicable to established posts on permanent contracts. It applies to all employees regardless of which terms and conditions they are on.

The scheme is not applicable to persons whose existing residence is outside the UK mainland. A prospective employee living outside the UK mainland e.g. Ireland/Europe etc. should discuss their circumstances with Human Resources prior to application.

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.

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.

Reimbursement is conditional upon the employee producing all the necessary official quotations, invoices and receipts for any expenses incurred and agreeing expenditure in advance, with the Director of People and Culture or their delegated representative. **No payments will be made without valid itemised receipts.**

Time off for Moving

Should the new employee require time off for moving house, this may be applied for as special leave and will be considered dependent upon an individual's circumstances. On-Call employees will not normally be entitled to time off for moving house as this is not their primary employment.

Proof of Eligibility

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 the Director of People and Culture
- Signed declaration of expenses claimed and repayment requested
- Rental/tenancy deposits and agreements
- Rent payable

Employee's Partners

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.

Fraudulent Claims

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.

Termination of Service

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

Appeals

If an employee is dissatisfied with the application of the relocation policy they can appeal using the WYFRS grievance procedure.

General

To avoid misunderstanding a decision on what allowances are eligible should be obtained as soon as possible on 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 People and Culture before the offer of appointment is accepted.

Receipts are required for every allowance. Receipts must be itemised and clearly show what the purpose of each payment was for.

Employee's will have to pay back all the allowances immediately if leaving WYFRS employment or moves location that impacts on their ability to provide operational cover (at the location the allowance was granted) within 2 years of the date of appointment.

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 Director of People and Culture.

Not all allowances paid maybe 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 deem a relocation allowance as taxable.

Claiming

Itemised VAT Receipts/invoices must be collected and submitted to finance via Employee Resources for reimbursement.

Claims under £2000 will be repaid via cheque, which will take approximately 1 week to process.

Claims over £2000 will be repaid via BACS transfer and will take approximately 3 weeks to process.

Document Properties

Document Title: Relocation Assistance (Employees on all terms and conditions)

Author: "Add author here"

"Add protection label here (OFFICIAL / OFFICIAL-SENSITIVE / SECRET / TOP SECRET)"

Creation Date: 10 June 2016

Last Updated: 29 April 2026