



## Service Policy: PODPOLXX Relocation Assistance Policy

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Title

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## Policy Introduction and Background:

### 1. Purpose and Scope

Merseyside Fire and Rescue Authority recognises that relocation assistance may be necessary to attract suitably qualified employees for certain posts. This policy sets out the framework for offering and administering relocation assistance in a fair, transparent and cost-effective manner.

The policy will apply to established posts on permanent contracts where relocation is essential to meet operational and/or organisational needs. Eligibility will be agreed by the Chief Fire Officer and/or Director of People & Organisational Development and specified in the recruitment advertisement and/or the relevant conditional offer letters.

## Policy Explanation:

### 2. Eligibility

Relocation assistance may be offered where:

- The employee's current main residence is more than 45 minutes at normal road speeds from Service HQ, L30 4YD (as determined by the Service); and
- The employee is required to provide operational cover; and/or
- The role being recruited for has been deemed as critical.

To be eligible for relocation assistance under this policy the employee **must** change their main residence, and this new main residence will be within the necessary isochrone.

The scheme is not normally available to employees relocating from outside the UK mainland. Candidates in this situation should discuss individual circumstances with the People & Organisational Development (POD) team before applying.

### 3. Financial Assistance

Where relocation assistance is authorised, the total maximum allowance available is £7,500, inclusive of VAT. This allowance covers all costs associated with house purchase, sale, or rental and moving expenses, including but not limited to:

- Removal and storage costs.
- Stamp Duty.
- Legal, survey, auctioneer, search, and land registry fees.

- Estate agent and advertising charges.
- Temporary accommodation and/or travel.
- Rent and tenancy deposits.
- Incidental household expenses directly related to relocation (up to £1,500, included within the £7,500 cap) such as fixtures and fittings that cannot be reasonable moved from one house to another.

If there is any doubt whether an expense would be reimbursed under this policy or whether an expense qualifies for tax relief, employees should contact the Exchequer Services Team via [exchequerservicesdl@merseyfire.gov.uk](mailto:exchequerservicesdl@merseyfire.gov.uk)

#### **4. Removal Expenses**

- Employees must obtain three quotations from recognised removal contractors. Reimbursement will be based on the lowest quotation.
- Where an employee undertakes their own removal, only vehicle hire, and fuel costs will be reimbursed.
- Assistance applies to one complete removal only.

#### **5. Time Limits**

In accordance with HMRC regulations, the relocation costs must be incurred, or the relocation benefits provided, before the end of the PAYE year following the one in which the employee takes up the post.

For example, an employee starting in role in August 2025 would have a time limit for claiming allowed costs until the end of the tax year 2026/27 (**5<sup>th</sup> April 2027**).

#### **6. Temporary Accommodation**

Temporary accommodation can be supported until the end of the tax year following the one in which the employee commences in role in line with HMRC guidance.

Where the employee must maintain two residences for a temporary period, the Authority may contribute towards additional accommodation or travel costs (excluding subsistence) for the same time period, such costs to be contained within the £7,500 total allowance.

#### **7. Rented Accommodation**

Employees moving into permanent rented accommodation may claim:

- Removal expenses as above; and
- Temporary accommodation or travel expenses until the end of the tax year following the one in

which the employee commences in role or until rent liability on a previous property ends (whichever is sooner).

### **8. Sale or Purchase Falling Through**

If a sale or purchase falls through for reasons beyond the employee's control, up to £2,500 may be reimbursed (included within the £7,500 total). This may only be claimed once and is subject to the same repayment and verification provisions as other relocation costs.

### **9. Taxation**

Under HMRC regulations, the relocation allowance may be exempt from income tax and National Insurance if the following conditions are met:

- The employee changes their main residence to take up a new job; and
- The previous residence was not within reasonable daily travelling distance of the new workplace (for MFRA requirements this is 45 minutes under normal road speeds); and
- The new home is within reasonable commuting distance; and
- The change of residence occurs within 12 months of the end of the tax year in which employment commenced; and
- Receipts are provided for all claims; and
- The allowance claimed meet the HMRC definition for qualifying costs.

If HMRC later determines that an exemption does not apply, tax liability rests with the employee. Employees are responsible for declaring any payments received under this scheme to HMRC.

Any VAT costs incurred as part of allowable expense claims, will be included in the total maximum allowance's available within the policy.

### **10. Proof and Reimbursement**

Claims must be:

- Accompanied by a declaration (using the relevant form) from the employee confirming that costs have been incurred in accordance with the provisions outlined in the policy;
- Pre-authorised by the Director of People & OD & Director of Finance & Procurement;
- Supported by original itemised receipts and invoices; and
- Submitted within the time limits outlined.

Payments will be made on a reimbursement basis only (no advances).

People & Organisational Development may seek further evidence depending on the nature of claims

submitted such as copies of rental/tenancy agreements, and appropriate documents relating to current and/or new property.

### **11. Repayment Provisions**

If an employee voluntarily leaves their employment with the Authority within two years of appointment, the full amount of relocation assistance received must be repaid.

Repayment may also be required where:

- The move does not take place as declared;
- The employee fails to provide appropriate evidence; or
- A fraudulent claim is established.

### **12. Fraud and Misrepresentation**

Any evidence of falsified or misleading claims will be investigated under the Service's disciplinary procedures. Proven cases may constitute Gross Misconduct of which one of the potential sanctions can be dismissal from the Service, alongside the requirement to immediately repay funds claimed.

## **Policy Implementation:**

### **13. Governance and Advice**

Employees wishing to apply for Relocation Assistance must submit a request using the Relocation Assistance Application Form available from the HR Services & Recruitment Team, People & Organisational Development (POD).

All relocation assistance requests must be:

- Approved in advance by the **Director of People & OD**, the **Director of Finance and Procurement**; and
- Administered in line with **HMRC and local government audit requirements**.

Employees should seek advice from POD before incurring any expenditure or making commitments related to relocation.

### **14. Review and Amendment**

This policy will be reviewed every **three years** or sooner if required by changes in tax law, employment legislation, or organisational need

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