Relocation Expenses Policy

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Version 1.0

Ollscoil Teicneolaíochta an Oirdheiscirt
South East Technological University

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SETU Website

[1] Internal consultation with other departments within the University should be noted
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SETU Governing Body Policies website	
All Staff Email	

Feedback or issues arising on implementation of this policy should be communicated to the policy author.	
Policy Author:	Vice President People, Culture & EDI (VPPCEDI)

Policy Management Framework Compliance Review as requested by EMT all draft policies should be reviewed by the Policy Review Group[3] in advance of review by EMT. Please confirm that the policy was reviewed by the policy review group.	
Date Policy Reviewed:	

[3] Contact susan.green@setu.ie

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1. Introduction/Context

SETU seeks to attract and recruit high-calibre candidates for leadership positions, including Deans, Professors, Vice Presidents and other executive-level appointments. Given the increasingly national and international nature of recruitment for such roles, the University recognises the importance of providing a reasonable and appropriate relocation support framework to assist eligible candidates in taking up employment.

The University also recognises the need to ensure that any relocation assistance is administered in a fair, transparent, and proportionate manner, and in compliance with all relevant taxation requirements. Accordingly, this policy operates in accordance with the guidance issued by the Revenue Commissioners in the Tax and Duty Manual Part 05-02-03, (Removal and Relocation Expenses).

Subject to the provisions of this Policy, the University may reimburse approved removal and relocation expenses incurred by employees who are required to relocate to the island of Ireland in order to commence employment with the University.

2. Purpose

The purpose of this policy is to:

- Support the recruitment of employees who are required to relocate to take up employment.
- Ensure that relocation assistance is applied in a fair, consistent, and transparent manner.
- Ensure compliance with Revenue Commissioners' requirements and applicable legislation.
- Provide clarity on the types of expenses that may be reimbursed, approval processes, and associated conditions.

3. Scope

This policy applies to appointees to leadership roles, specifically Executive Deans, Professors, Senior Vice Presidents, Vice Presidents and Presidents, who are required to relocate from outside the island of Ireland to take up employment with the University.

Notwithstanding the above, the President may, at their discretion, approve the provision of a relocation package to appointees at other grades where it is deemed necessary or appropriate to support the strategic, operational or recruitment needs of the University. Such approval will be considered on a case-by-case basis.

To be eligible for relocation support under this policy, appointees must be offered either:

- A permanent appointment; or
- A fixed-term contract of three years or more.

4. Principles

4.1 This policy is based on the following principles:

- Relocation must be to the island of Ireland.
- Reimbursement of relocation expenses is subject to approval in accordance with the provisions of this policy.
- Maximum cumulative amount that can be reimbursed is €4,500. Any relocation expenses incurred in excess of the approved maximum reimbursement amount of €4,500 shall be the responsibility of the employee.
- The employee is responsible for appropriate tax treatment/reporting as required by relevant Revenue Commissioners' rules and requirements.
- The payment made by the employer towards the expenses shall not result in a net overall benefit to the employee.
- In the event that the employee leaves the employment of the University within a 24-month period after commencement of employment, repayment in full of any relocation expenses will apply.
- The University reserves the right to recover amounts via payroll deduction or other appropriate means.

5. Policy

Relocation expenses in the University are tightly regulated and are only reimbursed when an appointment necessitates a genuine change of residence. These expenses will be based on the following:

- There are actual incurred, vouched, removal and relocation expenses
- The expenses are for a reasonable amount and are subject to the maximum cap set out in the Policy. Any costs incurred above the approved reimbursement limit shall not be reimbursed by the University and shall remain the responsibility of the employee.
- Only actual expenditure supported by receipts will be reimbursed.
- The claim for repayment must be claimed within 15 months of commencement of employment with the University.
- The payment of the expenses is properly controlled through a managed and appropriately signed off process and
- Moving country is necessary in order to take up the employment, and relocation takes place.
- Employees who receive relocation assistance must successfully complete their probationary period. Where employment terminates during probation, whether

through resignation or failure to satisfactorily complete probation, 100% of relocation expenses shall be repayable.

All payments are subject to appropriate financial controls.

5.1 Costs which will be reimbursed under the Policy

Only those expenses which are a direct result of the change of residence may be reimbursed. The following categories of expense may be considered:

- Removal of furniture and other personal effects.
- Storage charges relating to furniture and other personal effects.
- Insurance of furniture and other personal effects while in transit or storage.
- Travelling expenses for the employee only.

A detailed list of reimbursable expenses is provided in Appendix 1. This list is not exhaustive and the University reserves the right to determine whether an expense is eligible for reimbursement in accordance with this policy and applicable Revenue Commissioners' requirements.

5.2 Costs that will not be covered

Expenses incurred by spouses, partners, dependants or other family members are not eligible for reimbursement under this policy.

In addition, certain other expenses are not eligible for reimbursement. A detailed list of non-reimbursable expenses is provided in Appendix 1. This list is not exhaustive, and the University reserves the right to determine whether an expense is eligible for reimbursement in accordance with this policy.

5.3 Process for Payment

1. The Hiring Manager identifies the requirement for relocation support during the recruitment process and determines whether the successful candidate may be eligible under this policy.
2. A formal request for relocation support must be submitted by the Hiring Manager to VPPCEDI through the approved Cognito form prior to any commitment being made to the candidate.

The Cognito request must include:

- The position being filled;
- Confirmation that the appointee is relocating from outside the island of Ireland;

- The business rationale for providing relocation support;
- The estimated relocation costs;
- Confirmation that the request falls within the provisions of this policy; and
- Details of any exceptional circumstances where applicable.

3. The VPPCEDI will review the request and determine whether the proposed relocation support is in line with the provisions of this policy.
4. Where the relocation support request relates to the position of President, the request shall be submitted to the Governing Body for approval.
5. Approval or refusal of the request will be communicated through the Cognito process, and the Hiring Manager will be notified of the outcome.
6. The Hiring Manager is responsible for communicating the approved relocation support, including any applicable conditions and reimbursement limits, to the appointee.
7. Written approval must be obtained through the approved process before any relocation expenditure is incurred. Expenses incurred prior to approval will not normally be eligible for reimbursement.
8. Following commencement of employment, the employee may submit claims for approved relocation expenses to the Finance Office.

All claims must:

- Relate directly to the approved relocation;
- Be supported by original receipts or equivalent proof of expenditure;
- Be submitted in accordance with University financial procedures; and
- Be submitted within 15 months of commencement of employment.

9. The Finance Office will review claims to ensure compliance with this policy and may request additional information or supporting documentation where required.
10. Approved claims will be reimbursed in accordance with the University's Expenses Policy and procedures and subject to all applicable financial controls and Revenue Commissioners' requirements.
11. Where an employee leaves the employment of the University within 24 months of commencement, all monies claimed under this policy must be repaid to the University.

6. Roles and responsibilities

6.1 Responsibilities of the VPPCEDI:

- Act as policy owner and ensure implementation and review.
- Review, monitor and distribute this policy and provide awareness as required.
- Monitor Compliance with this Policy.
- Provide advice and support to the Staff in relation to the application of the policy.

- Review relocation support requests submitted through the approved process and determine eligibility in accordance with the provisions of this policy.
- Ensure the policy is applied in a consistent manner.

6.2 Responsibilities of Hiring Manager:

- Identify the requirement for relocation support during the recruitment process where applicable.
- Submit relocation support requests through the approved process in accordance with this policy.
- Communicate approved relocation support, including any applicable conditions, to the appointee.
- Ensure that relocation support arrangements are managed in accordance with the provisions of this policy.
- Inform the VPPCEDI, HR and Finance in advance of the employee's leaving date where relocation support has been provided and the employee is leaving the employment of the University within the clawback period, to facilitate the recovery of any amounts due under this policy.

6.3 Appointee:

- Adhere strictly to the Relocation Expenses Policy and procedures as outlined in this policy.
- Seek advice or clarity from their Line Manager in relation to the policy and procedures.
- Provide the relevant documentation in a timely manner as set out in the policy and procedures
- Claim the agreed relevant relocation expenses as outlined in the approval and in line with the policy and procedures while adhering to the deadlines and processes.
- Notify the Finance Office in advance of leaving the University where relocation support has been received and cooperate with any repayment arrangements required under this policy.

6.4 Finance Office:

- Review and process relocation expense claims in line with this policy.
- In the event of an employee who leaves the employment of the University within two years of taking up duty (the clawback period), and following notification in advance from the Hiring Manager and/or employee, arrange for the appropriate deduction from the employee's payroll payment (or by invoking Circular 07/2018 - Recovery of Salary, Allowances and Expenses Overpayments made to Staff Members) to give effect to the refund due by the employee under this policy.

7. Compliance

This policy will be monitored and reviewed periodically, and at least every three years, to ensure that it is in line with the Policy Management Framework and overall policies and procedures, and that it accurately reflects the legislative and other requirements of the University in this area.

8. Related Documents

Recovery of Salary, Allowances, and Expenses Overpayment made to Staff Members/Former Staff Members/Pensioners Circular 07/2018

Travel and Subsistence Policy

9. Useful Links

SETU Policies Page

10. Review of Policy

This policy will be reviewed in advance of the review date i.e. day month year, and/or as soon as possible following new or updated legislation, national or sectoral policy.

11. Policy Author

The authors of this policy are the VPPCEDI. Any feedback or issues arising on implementation of this policy should be communicated to the policy authors. They are responsible to ensure that the Policy Owner is aware of these comments when reviewing the policy.

12. Appendices

Appendix 1

Appendix 1 – Eligible and Non-Eligible Relocation Expenses

The examples below are provided for guidance only and do not constitute an exhaustive list of eligible or non-eligible relocation expenses. The University reserves the right to determine whether an expense is eligible for reimbursement in accordance with this policy and applicable Revenue Commissioners' requirements.

Eligible Expenses

The following categories of expenses may be considered for reimbursement, subject to approval and the submission of appropriate supporting documentation:

- Removal and transportation of furniture and personal effects.
- Packing and unpacking costs associated with the relocation.
- Storage of furniture and personal effects for a reasonable period.
- Insurance of furniture and personal effects while in transit or storage.

- Air, rail, ferry or other public transport costs incurred by the employee in relocating to take up employment with the University.
- Mileage costs incurred by the employee where a private vehicle is used for the relocation journey.
- Excess baggage or shipping costs directly related to the relocation.

Non-Eligible Expenses

The following categories of expenses will not normally be reimbursed:

- Expenses incurred by spouses, partners, dependants or other family members.
- House purchase costs, including legal fees, stamp duty, mortgage arrangement fees or valuation fees.
- Rental deposits, utility connection charges or other costs associated with establishing a new residence.
- Meals, entertainment or hospitality expenses.
- Home improvements, furnishings, appliances or household equipment purchased for a new residence.
- Parking fines, traffic fines or other penalties.
- Costs not supported by appropriate receipts or supporting documentation.
- Expenses that are not directly related to the relocation.
- Any costs incurred prior to the approval of relocation support under this policy.