



Removal & Relocation Policy

Reference Number: PKC008

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Version Control

Policy Name	Removal & Relocation
Policy Reference Number	PKC008
Policy Owner	People & Culture
Approved By	Policy & Governance Committee
Date Approved	20 March 2024
Implementation Date	28 March 2024
Date Last Reviewed	December 2023

Revision History

Date	Section	Details of Revision
August 2014		Certified
February 2017	Whole document	Review content and language
October 2023	Whole document	Review content and language

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1. Introduction

Perth and Kinross Council offer financial assistance with removal and relocation as part of our recruitment and retention practices.

This policy is designed to reimburse newly recruited or existing employees who meet the eligibility criteria.

Application of the policy is subject to prior approval, and all expenses incurred must be in line with Her Majesty Revenue and Customs (HMRC) Regulations for qualifying removal benefits and expenses. The qualifying limit as defined in income tax legislation is contained within the Removal & Relocation Guidance.

Qualifying Conditions:

Perth and Kinross Council will reimburse qualifying expenses providing the following conditions are met:

- The relocation must be in connection with the employment.
- The employee's existing home is not within a 30-mile radius of the new workplace. In exceptional circumstances up to a 50-mile radius may be considered where the demands of the post can be supported.
- The employee's new home must be within a 30-mile radius of the new workplace. In exceptional circumstances up to a 50-mile radius may be considered where the demands of the post can be supported.
- The employee must change their sole or main residence (even if there is no disposal of the old residence).

Consultation/Agreement Process

This is a Council Policy which has been subject to consultation with the relevant Trade Unions. Any review or amendment by the Council will be following consultation with the Trade Unions.

Services, employees and representative groups such as established Staff Networks have had the opportunity to contribute to the development of the policy and associated guidance.

Perth and Kinross Council have a number of externally awarded accreditations and the design of this policy has been undertaken considering the requirements of these.

2. Application

We aim to deliver fair work that aligns with the [Fair Work First guidance](#).

This policy applies to all employees and workers who have a permanent contract or who are on a fixed term contract for a period of more than 12 months.

The following group(s) are not covered by the policy:

Employees on a fixed term contract of one year or less, or employees (or any member of their household) who receive financial assistance towards the cost of the move from any other source.

It is applied regardless of:

- protected characteristic – there shall be no discrimination on grounds of age, sex, disability, race, religion, sexual orientation, gender reassignment, marital or civil partnership status or pregnancy or maternity status
- caring responsibilities
- care experience
- military experience

An Equality Impact Assessment has been completed to ensure that the design and application of this policy meets our obligation under the Public Sector Equality Duty requirements of the Equality Act 2010 to:

- Eliminate unlawful discrimination, harassment and victimisation, and other prohibited conduct.
- Advance equality of opportunity and foster good relationships between people who share a relevant protected characteristic and those who do not.

The completed assessment can be found on our website.

3. Scope

Removal and relocation expenses will apply where:

- There has been difficulty recruiting to specific job type.
- There has been difficulty recruiting to a job based in a particular location.
- It is a requirement of the job that the postholder lives within a reasonable distance from the workplace.
- Employees have been redeployed due to a management change project or by agreement with Senior Management.

4. Eligibility

Reimbursement of removal and relocation expenses will only be considered where approval has been granted when submitting a vacancy request or change of circumstance request through [MyPKC Staff Portal](#) and the conditions contained within the policy apply.

The recruiting manager must be satisfied that relocation is necessary and the proposed arrangements (e.g. timescale for relocating, plans to rent and/or buy, storage timescales and location), are reasonable. Where remote working is available relocation may not be necessary.

Eligible employees should ensure that the expenses claimed meet those included within the policy and guidance and are necessary as a result of moving home. Evidence of expenses, along with proof of payment (invoices and receipts) must be submitted by email to payrollandreward@pkc.gov.uk within the appropriate timescales detailed below.

5. Principles and Procedure

Conditions

- No employee will be eligible to claim under this policy if they or any member of their household receives financial assistance towards the cost of the move from any other source.

- Employees must relocate within a 30-mile radius and be within reasonable commuting distance to their workplace. In exceptional circumstances up to a 50-mile radius may be considered where the demands of the post can be supported.
- The new home must be closer to the workplace than the old home.
- Employees must relocate within 12 months of the date of appointment.
- All claims must be submitted within 12 months of the date of appointment.
- Employees must pay any expenses in the first instance. Providing claims are in accordance with this policy, up to the maximum qualifying limit will be reimbursed, when accompanied by original invoices and itemised receipts.
- Three quotations are required for some services received, in particular for removal and associated costs, with the lowest quotation being reimbursed.
- Failure to complete the claim form accurately or claims submitted without itemised receipts or relevant documentation will result in delay or non-payment of expenses.
- The Council will not pay any supplier directly.
- Employees on a fixed term contract of more than 12 months, but less than 36 months, can request 1/36th of the maximum qualifying limit for each month they are contracted to work up to 3 years. Employees who voluntarily leave the Council before the end of the agreed fixed term contract, will be required to repay any overpayment (if applicable).
- Employees who receive removal and relocation expenses and subsequently fail to relocate, will be required to repay all monies received in full.
- An employee who receives removal and relocation expenses and subsequently leaves Council employment within 12 months of the date of appointment, must repay all monies received in full. Repayment due after one year of the date of appointment will decrease by a percentage for each full year of service (see [repayment criteria](#)).
- Please review the [Removal & Relocation guidance](#) for full details of expenses included and to access to relevant forms.

6. Recovery of Payments

All reimbursement of expenses made to an employee are conditional upon the employee remaining in the Council's employment for three years from the date of appointment.

An employee is required to sign the Employee Agreement Form (Appendix C) agreeing to repay any monies due if they leave the employment of the Council within this period.

By signing the Employee Agreement Form, the employee is authorising the Council to deduct the repayment from the employee's final salary payment.

Employees will be required to repay reimbursed expenses on the following basis:

Repayment Criteria:	
Employee fails to relocate within a year	100% of total claimed
Employee leaves within 1 year	100% of total claimed
Employee leaves within 2 years	50% of total claimed
Employee leaves within 3 years	25% of total claimed
Employee leaves after 3 years	No repayment due

Where insufficient funds are available from final salary, an invoice will be issued to recover any additional monies due.

In exceptional circumstances, such as compassionate grounds or redundancy, the above penalties may be waived at the discretion of the employee's Director, in consultation with the Corporate Human Resources Manager.

7. Review of Policy

The Policy will be reviewed at least every three years to ensure effectiveness and in accordance with the requirements of the Council's statutory equality duties to ensure the policy is applied fairly and consistently to all employees.