

Relocation Expenses

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Policy Statement

Summary	West Yorkshire Police will comply with Police Regulations 2003 and Police Staff Conditions of Service and has established procedures for relocation expenses for police officers and police staff.
Scope	<p>This policy applies to all police officers and police staff when a district Chief Superintendent or Departmental Head has deemed the post suitable for a relocation package.</p> <p>Assistant Chief Constables and above will be as per relevant provisions in Police Regulations. This policy can be used as guidance for the Chief Officer Team and their entitlements will be no less favourable than those detailed in this policy.</p>

Principles

General	<ul style="list-style-type: none"> • Relocation expenses will not be paid to officers, below the rank of ACC, who voluntarily transfer from one Force to another. • Relocation expenses will not be paid to police staff who voluntarily transfer from one Force to another. • To be eligible for a relocation package, individuals must live beyond the Force boundary and at least 40 miles from their permanent place of work. Other cases are at the discretion of the Chief Constable or the PCC if appropriate. • Relocation packages will only be provided if it has been determined that they are required due to organisational business need and in accordance with the Police Regulations 2003 and Police Staff Conditions of Service. • All reasonable sale and purchase costs as specified in this guidance will be reimbursed subject to a current maximum value of £18,970. • In exceptional circumstances this figure may be exceeded but only with the agreement of the Chief Officer Team, Chief Constable or the PCC if appropriate. • Incidental expenses connected to the move of home and/or sale/purchase can be paid up to a current maximum of value £12,120 in total. • If an individual does move into temporary accommodation before purchasing a property, removal costs to the temporary accommodation may be paid. Rental payments for the temporary accommodation can be claimed for a period of up to 26 weeks. In exceptional circumstances the Chief Constable can, at his discretion, agree for longer than 26 weeks to be paid. • Individuals who are given a relocation package for house sale and purchase, are entitled to payment of reasonable costs for mortgage arrangement fees. Mortgage interest, rent, council tax and water service
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charges for the former home may be reimbursed in certain circumstances. Please note mortgage interest cannot be paid if an officer is in receipt of rental payments on temporary accommodation.

- Expenses reasonably incurred where an individual rents their former home to tenants, can be paid subject to the Head of People Services approval.
- For removal costs three written quotations are required, the lowest of which will be paid.
- If a property owner, with a relocation package approved, the costs of selling a previous property and, if purchasing a property, the costs of purchase will be reimbursed in relation to:
 - Stamp Duty incurred on a house purchase limited to stamp duty on a property value up to six times the officer's annual salary.
 - Estate agent's fees for the house sale will be paid up to 1.5% of the sale value (2% in exceptional circumstances) and solicitor's fees. Three written quotations are required, the lowest paid.
 - Search and land registry fees will be paid.
 - Surveyor's fees but these should not usually exceed £600
 - Fees can be paid for one failed purchase and /or sale provided they fall within the general criteria.
- The following are not included in the relocation package:
 - Bridging loan
 - House repairs and redecoration
 - Purchase of furniture or soft furnishings
 - Purchase of removable electrical appliances.
 - Where a combined invoice is received for various services, individual elements should be itemised.
- Individuals should move home within 12 months of starting their appointment or transfer. However, if through no fault of the individual, the move cannot take place and they can satisfy the Head of People Services that they have taken all reasonable steps then the Head of People services may extend the period over which relocation expenses can be paid.
- The Force will pay for up to 4 preliminary visits between the individuals former and new home when connected to their sale or purchase. This includes property search visits and covers accommodation and meal expenses and journeys to temporary accommodation and the new home (Standard class). Return rail fare will be paid for the individual and their spouse, civil partner or partner.
- For return journeys home the value of one standard class return rail journey fare or local mileage rate claim (not exceeding the standard rail fare) will be funded per week. This will occur for a period of 6 months or until the house move occurs, whichever is the shorter.
- Relocation allowance will be reviewed annually and increased in line with the consumer price index.

Taxation

- All relocation costs above the Inland Revenue threshold (currently £8000)

are liable to tax and Class 1A (Employers) National Insurance Contributions.

- Also some items, such as mortgage interest, will attract tax and Class 1A (Employers) National Insurance Contributions even if the overall package value does not exceed the Inland Revenue threshold.
 - Further guidance on tax liability can be found on the HMRC website www.hmrc.gov.uk
 - The Force will **not** meet any tax liabilities on behalf of individuals other than for officers in ACPO ranks to whom the provisions of Home Office Circular 010/2012 – Recommendation 37 apply.
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Employee Undertaking

- Individuals who leave West Yorkshire Police within 3 years of joining, unless otherwise determined by the Chief Officer Team, will be required to repay the following amounts of their relocation package. (This provision does not apply to police officers who transfer to another Force).
 - Individuals who leave in year 1 will have to pay 100% of the amount of relocation costs paid and individuals who leave in year 2 and 3 it will be 100%, less 1/24 for each completed month (commencing from the beginning of year 2). e.g., Individuals who are in receipt of a relocation package and leave WYP at the end of 2 years, they would be required to pay 12/24th or 50% of the relocation package.
 - Individuals who ask to undertake a career break, their length of service will be suspended from the date the career break starts.
 - Individuals who have not served for 3 years and don't want to be liable for repaying part of their relocation package, must return for at least the remainder of the 3 years before leaving.
 - When 3 years' service in total, combining the period before and after the career break, has been completed, the individual will no longer be liable to repay any part of the relocation package.
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Application

Process

- Where the Force has determined that it will consider the payment of relocation expenses, individuals should submit their application in writing (via the Head of People Services and District Chief Superintendent or departmental head, where appropriate) to the People Director.
- Applications should include VAT receipted accounts, and copies of 3 quotations where applicable (e.g. for removal/solicitor costs). The lowest quote will be reimbursed by West Yorkshire Police, unless in exceptional circumstances (to be approved by the People Director).
- Applications will be forwarded to payments and revenues, Finance and Business Support, for processing.
- Payments and revenues will liaise directly with individuals regarding payment.
- Incidental expenses should be included in the application for relocation

expenses and submitted as outlined above.

- Applications for reimbursement of travelling expenses as part of a relocation package should be claimed on a monthly basis in writing, and submitted as outlined above.
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Responsibilities

District Commander or Departmental Head

- Responsibilities** District Commanders or Departmental Heads are responsible for:
- Deciding prior to the advertisement of the post whether a relocation package should be provided, after discussing with a member of the People Directorate senior leadership team.
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Head of People Services

- Responsibilities** The Head of People Services post is responsible for:
- Considering approval for expenses incurred when an individual rents their former home and considering extensions to the period which relocation expenses can be paid.
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Additional Information

Compliance

This policy complies with the following legislation and policy:

- Police Regulations 2003, regulation 35, Annex V
 - Police Staff Terms and Conditions
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Further Information

Further guidance in relation to this policy can be sought from:

- Business Support
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