



GUIDANCE FOR NEW EMPLOYEES ON REMOVAL EXPENSES & REIMBURSEMENT OF VISA AND HEALTHCARE SURCHARGE COSTS

BACKGROUND

The University is committed to supporting new employees who incur costs as a result of taking up employment with the University. This document is intended to set out general guidance in regard to the expenses for which a new employee can be reimbursed where they move home as a result of taking up employment with the University.

This document includes:

- Guidance on removal expenses.
- Guidance on the reimbursement of immigration related costs.
- Guidance on the income tax and National Insurance implications of reimbursement of costs.
- A claim form.

Part one of this guidance document relates to removal expenses and part two relates to immigration related costs.

PART ONE: REMOVAL EXPENSES

The University recognises the substantial costs incurred where a new employee is relocating to Northern Ireland to take up a new appointment with the University and is committed to offering appropriate financial support.

This section includes guidance on:

- The types of items that can be claimed and the amount that can be reimbursed.
- Income tax and National Insurance implications.
- Preliminary Visits.
- Travel to Northern Ireland.
- Appointments of less than 30 months.

The type of items that can be claimed and the amount that can be reimbursed.

The University will reimburse removal expenses and legal fees subject to the following conditions and on production of the necessary receipts.

- 1.1 Claims for removal expenses will be met on the basis of the lowest of three quotations (whether or not that quotation is accepted by the member of staff).
- 1.2 Legal expenses relating to the sale of the appointee's existing property and the purchase of a new property. These will be paid on the basis of the lowest of three quotations. Note: this is only available to new employees taking up an appointment where the duration of the contract exceeds 30 months.
- 1.3 The University will not reimburse any costs associated with the redemption of the appointee's existing mortgage or any costs associated with obtaining a mortgage on any new property including mortgage valuations. The University does not reimburse estate agent fees.
- 1.4 The University will not reimburse any costs associated with Stamp Duty on the purchase of a new property.
- 1.5 Claims for removal expenses and legal fees must be incurred no more than 12 months after the date of appointment and submitted for payment no more than 14 months after the date of appointment. **Requests for an extension to this timeframe must be agreed with the People & Culture Directorate within the above timeframe.**
- 1.6 The maximum amount of removal expenses which the University will reimburse to appointees moving from an address in the UK or Europe is equivalent to 10% of the appointee's salary plus £1,000.
- 1.7 The maximum amount of removal expenses which the University will reimburse to appointees moving from an address outside of Europe is equivalent to 10% of the appointee's salary plus £2,000.

The University believes all Northern Ireland is within commuting distance of its campuses and therefore expenses in respect of relocations from an address within Northern Ireland cannot normally be reimbursed.

Income tax and National Insurance implications.

Appointees should note that, in accordance with HMRC regulations, there may be a personal tax liability if the amount claimed is in excess of £8,000 and/or if the claim is made in a period outside the period permitted by HMRC (i.e. before the end of the tax year following the tax year in which the new job is started <http://www.hmrc.gov.uk/guidance/relocation.htm>).

If you submit a claim for reimbursement that exceeds £8,000. Income tax and National insurance may be deducted at source, prior to reimbursement.

Preliminary Visits.

In exceptional circumstances, a candidate from outside Northern Ireland who has accepted an offer of appointment may be reimbursed for expenses incurred in a preliminary visit during the period between the interview and taking up appointment. In such instances, the University will refund the costs for the appointee of a return economy class fare by air, rail, sea or road (travel costs of the appointee's partner can also be paid) and up to £130 to cover accommodation.

The appointee must seek prior approval from the People & Culture Directorate and costs will only be reimbursed after the appointee takes up post. In the event the appointee does not take up post the expenses incurred in the preliminary visit will not be reimbursed.

Travel to Northern Ireland (to commence employment).

The University will meet the cost of fares for the appointee and the members of their household (to qualify, children must be of school age), within the following limits:

(a) Air Travel	Single fare (tourist class, if available).
(b) Rail and Sea Travel	Single fare by rail (economy class) and sea, including berths.
(c) Car Ferry	For appointees living in the UK a single fare of transporting the appointee's car by ferry. Single passenger fares including berths. (This provision applies only to travel between the UK and Northern Ireland.)
(d) Car	Mileage allowance at public transport rate from the appointee's former address to the port of embarkation and from the port of disembarkation to their new address.

Appointments of less than 30 months

Where the duration of the appointment is less than 30 months the University recognises that there will be costs associated with relocating to Northern Ireland however, as this is only a temporary relocation it is not viable, necessary or appropriate to reimburse all of the costs set out above. The University will not reimburse any of the costs at 1.2 above where the duration of the contract is 30 months or less.

PART TWO: REIMBURSEMENT OF IMMIGRATION RELATED COSTS.

The immigration costs for a new employee can be quite substantial, particularly where a new employee is accompanied by a spouse and/or dependant children. The University is committed to helping to support new employees with immigration related costs.

This section includes guidance on:

- The types of items that can be claimed and the amount that can be reimbursed.
- Income tax and National Insurance implications.
- Immigration costs for existing employees.
- Employees who leave the University before their Visa expires.

The types of items that can be claimed and the amount that can be reimbursed.

The University will reimburse the following immigration costs.

- The cost of your Visa.
- The cost of the Visa for your spouse and any dependant children.
- The Immigration Health Surcharge for you, your spouse and any dependant children.

Please note that payment is based on the reimbursement of costs incurred and is subject to the production of the necessary receipts. The University cannot pay the UKVI directly.

Income tax and National Insurance implications.

The reimbursement of immigration costs is treated as income for the purposes of income tax and National Insurance contributions. Tax and National Insurance will be deducted from any claim for reimbursement of immigration costs that you make. You will not receive the full amount detailed on the receipts that you submit as the University is obligated to deduct tax and National Insurance.

Immigration costs for existing employees.

The University does not reimburse immigration costs or Immigration Health Surcharges for existing employees who are renewing their Visa. The University can however make available an interest free loan of up to £6,000 which must be repaid within 18 months.

Employees who leave the University before their Visa expires.

If an employee decides to leave the University before their initial Visa expires, they will be expected to repay the University a proportion of the immigration expenses that they claimed from the University. The amount to be repaid will be pro-rata to the amount of time remaining on the initial Visa. If for example an employee has a 2-year Visa and decides to leave the University after 18 months, they will be required to repay 25% of the immigration costs claimed from the University.

If you require any clarification on removal expenses or the reimbursement of immigration related costs , please contact the Resourcing Section of our People and Culture Department.

(Guidelines last updated 1 September 2023)

CLAIM FORM**REMOVAL EXPENSES AND REIMBURSEMENT OF IMMIGRATION COSTS**

NOTE: Before submitting a claim form you should read the University's guidelines for new employees on removal expenses and the reimbursement of Visa and Immigration Healthcare Surcharge costs.

Surname	Forename.....	Title.....
Staff Number.....	Date of Appointment	Job Title.....
Address prior to moving to Northern Ireland.....		
.....		
Address in Northern Ireland.....		
.....		

PERSONAL DETAILS**PART ONE CLAIM FOR REMOVAL EXPENSES**

		Amount Claimed	For official use
Air Travel	Self	£	
	Partner	£	
	Dependant Children	£	
Rail and Sea Travel	Self	£	
	Partner	£	
	Dependant Children	£	
Car Ferry	Ferry Charge	£	
	Fares	£	
	Miles to ferry (23.8 pence per mile)	£	
	Miles to ferry (23.8 pence per mile)	£	
	Miles to ferry (23.8 pence per mile)	£	
Legal Expenses	On selling	£	
	On purchase	£	
Estate Agent Fees	On selling	£	
Removal Expenses Must include three quotes	Cost incurred	£	
Other Please specify		£	
		TOTAL	
Claimant's Signature:		Date.....	
To be completed by the People and Culture Department Charge to Cost Centre: 41520U Nominal: 20400 Approved by (Signature) Print Name Date			
To be completed by the Finance Department Appropriate checks conducted (signature) Tax and NIC deducted on any claim exceeding £8,000 (Signature)			

NOTE: The Claimant must attach all necessary receipts.

PART TWO: IMMIGRATION RELATED COSTS

		Amount Claimed	For official use
Visa costs	Self	£	
	Partner	£	
	Dependant Children	£	
Immigration Health Surcharge	Self	£	
	Partner	£	
	Dependant Children	£	
		TOTAL	
Claimant's Signature:		Date.....	

NOTE: The reimbursement of immigration costs is treated as income for the purposes of income tax and National Insurance contributions. Tax and National Insurance will be deducted from any claim for reimbursement of immigration costs that you make. You will not receive the full amount detailed on the receipts that you submit as the University is obligated to deduct tax and National Insurance.

Please also note that if an employee decides to leave the University before their initial Visa expires, they will be expected to repay the University a proportion of the immigration expenses that they claimed from the University (please see University Guidelines for details). In signing this claim form, you accept that repayment may be required if you decide to leave before your Visa expires.

The Claimant must attach all necessary receipts from the UKVI.

To be completed by the People and Culture Department

Charge to Cost Centre: 41521U Nominal: 29912
 Charge to:
 Approved by (Signature)
 Date

To be completed by the Finance Department

Appropriate checks conducted (signature)
 Tax and NIC deducted on the full amount claimed (Signature)