

# Relocation Expenses

## 1. The Purpose

This policy sets out the Forestry Commission's approach to reimbursing expenses incurred by employees whose work location changes in the course of their employment.

## 2. The Principles

The principles of the policy are to:

- support the aim of having the right people in the right place at the right time;
- reimburse employees for the reasonable additional costs that they actually and necessarily incur as a result of their relocation;
- provide a package of financial assistance that is fair, consistent and appropriate to each employee's personal circumstances;
- offer support to the partners and families of employees who are relocating, to assist them in finding employment in the new location, if appropriate;
- consider any additional support that employees with disabilities or caring responsibilities require to enable them to take up a post in a different location; and
- comply with Civil Service and HM Revenue and Customs guidelines on the reimbursement of employee relocation expenses.

## 3. The Policy

The FC will reimburse the reasonable additional costs incurred by employees who are relocating to a new work location in the interests of the business. This includes employees who choose to apply for an internal job vacancy that would require them to relocate, as well as those who are management posted by the FC.

Financial assistance will not normally be provided to employees who request to relocate for personal reasons, although this may be considered where the transfer is also beneficial for the FC.

Financial assistance will not be provided to enable employees to buy or rent a better type of property than the property owned/rented before their transfer, or to maintain two properties on a permanent basis.

The package of support provided by the FC will depend on the personal circumstances of each employee, including whether it is necessary for them to move home, whether the

transfer is permanent or temporary and whether they own or rent a property. More information on the types of assistance that may be available is detailed in [HR Procedure – Relocation Expenses](#).

If you resign or retire voluntarily, or are dismissed by the FC on grounds of misconduct within 24 months of relocating, you will be required to repay either in full or a proportion of the FC's costs depending on the length of time since you relocated. Further details are in section 10 of the [HR Procedure – Relocation Expenses](#).

### 3.1 Your Responsibilities as an Employee

You are expected to:

- provide your dedicated HR Team with accurate information about your personal circumstances at the time of your relocation and advise them of any subsequent changes;
- only claim reimbursement for costs that you have actually and necessarily incurred as a direct result of your relocation, within the maximum limits;
- submit claims in line with the timescales set out in [HR Procedure – Relocation Expenses](#), along with supporting receipts;
- ensure that your health and safety is not compromised as a result of your daily travel to work;
- market your property at a realistic asking price;
- understand your contractual obligations with regard to mobility;
- Understand the implications of any reimbursement on your personal financial position including tax, tax credits and student loans; and
- confirm in writing that you accept:
  - the potential obligation to repay any relocation expenses paid to you; and
  - the FC's right to deduct money from your final salary, should you leave within 24 months of relocating.

### 3.2 Your Responsibilities as a Manager

You are expected to:

- ensure that employees who are transferring into your team understand and comply with this policy and the associated procedure;
- approve employee requests for special paid leave to undertake preliminary visits to the new work location and to move home; and
- support employees throughout the relocation process.

### 3.3 Human Resources Responsibilities

Human Resources are expected to:

- advise employees of the types of expenses that they are entitled to claim reimbursement for and the process for claiming;
- liaise with the FC's Relocation Company to progress individual relocation cases;
- check the accuracy and validity of expenses claims and approving payment;
- maintain records of employee relocations and the associated expenditure;
- ensure that employees sign an agreement to repay relocation costs upon leaving the FC within a specified period;
- keep receipts for all expenditure relating to your relocation, for six financial years following the year in which you transfer;
- seek to reclaim any relocation expenses should employees leave within 24 months of relocation;
- provide information to HM Revenue and Customs as required; and
- monitor and review this policy and the associated procedure, in consultation with the FCTU.