



# Relocation Policy

**Policy owner(s):** Finance Office / HR

**Approval date and body:**

UMT, 14 December 2021

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## 1. Purpose

In the interests of attracting top quality employees, the University may provide financial assistance to new permanent and long term temporary appointees to assist in their relocation from areas outside of Dublin in order to take up employment. The payment of relocation expenses under this policy is at the discretion of the relevant College Principal / Vice President / University Officer.

## 2. Scope

Expenses may be granted for new appointees relocating from a location greater than 100 kms from their new place of work.

Where relocation expenses will apply to a post, this will be clearly indicated in the candidate information package when the post is advertised.

All relocation expenses paid by the University to staff relocating to UCD must comply with Revenue's Statement of Practice on relocation expenses. Revenue permits certain expenses to be paid by an employer without generating a tax liability provided there is no overall net benefit to the employee.

The expenses which can be reimbursed without giving rise to a charge to tax include the removal of furniture and personal effects, insurance while in transit, travelling expenses and the cost of temporary accommodation for a limited period.

All Schools/Units seeking to reimburse relocation expenses should in the first instance contact the Finance Office to confirm that any proposed package is tax compliant.

## 3. Principles

Expenses may be granted for new appointees for the following:

- The transport of self and family and transport of furniture and effects
- Temporary accommodation
- Other items of expenditure related to taking up a post with UCD

The total maximum cumulative amount of relocation expenses payable to any individual under this policy is normally €4,500.

Before expenses may be paid the employee is to produce documentary evidence of expenses incurred which include:

- Relevant Quotes

- Itemised Statements
- Receipts

All costs associated with the payment of relocation expenses are borne by the employing College/School.

**Transport of Self and Family:** The following items may be reimbursed:

- The cost of one advance visit for the purpose of securing suitable housing, where applicable an employee's spouse/civil partner may accompany them
- The cost of transfer of immediate family by the most economical means of transportation
- Where expenses are approved and the appointee chooses to travel by private motor vehicle they will be reimbursed the total actual cost of travel based on the shortest direct route to destination
- Expenses incurred en route i.e. fuel receipts, hotel bills, ferry charges and meals (using the per diem rate) will also be reimbursed on the production of receipts.
- The total cost of transportation by motor vehicle cannot exceed the cost of reasonable economy class airfares.

**Transport of Furniture and Effects:** The following items may be reimbursed:

- The cost of transportation of furniture and personal belongings; and
- The cost of the transport of a professional or medical library or academic equipment
- Insurance to cover risks of damage to furniture and the effects in transit.
- The University shall approve the means of transport. Two quotes must be submitted to the School/Unit in writing and be approved prior to uplift.

**Temporary Accommodation:** The following items may be reimbursed:

- Up to 75% of the cost of short-term temporary accommodation while waiting to secure a residence in Dublin, up to a maximum of €1,500 per month.
- In general, expenses relating to temporary accommodation shall not be paid for a period greater than 30 days.
- A longer period/higher percentage may be approved in special circumstances with the prior approval of the relevant College Principal / Head of School. In considering such a request, the College Principal / Head of School will consider evidence of the particular extraordinary circumstances delaying the individual securing permanent accommodation.

**Other items of expenditure related to taking up a post with UCD:**

In special circumstances other reasonable expenses associated with relocation and commencement at UCD may be approved for payment at the discretion of the College Principal / Head of School. The decision to offer an enhanced relocation package or to increase the €4,500 maximum limit for claims under this policy will take into account market related employment conditions relevant to the particular appointment. It is current University policy not to pay stamp duty on property transactions.

**How to Make a Claim:**

Agreed claims for relocation expenses are managed directly by the relevant School/Unit recruiting and should not be submitted to UCD HR. To submit a claim:

- Submit two quotes to the School/Unit for approval prior to the uplift
- A UCD expense claim form (available from the Finance Office web-site) should be submitted to the Head of School/Unit, with a schedule of expenses and relevant receipts/payments attached, for approval and coding.
- Once approved, the School / Unit will process the claim via the Finance Office.

**Refund of Costs:**

Payment of relocation expenses shall be on the condition that should a new employee tender their resignation from the University (except by reason of retirement, redundancy, termination of the contract by the University other than by disciplinary action, death or medical unfitness) within 3 years of taking up duty, they will be required to refund the costs involved to the following extent:

- Under 1 years' service - full cost
- 1 year after taking up duty and before completing 2 years' service - two-thirds cost
- 2 years after taking up duty and before completing 3 years' service – one-third cost

**Time Limit on Claim:**

A claim shall not be paid unless they are submitted within 12 months of the date of the expenses being incurred.

**4. Related documents**

Expense claim forms can be downloaded from the [Finance Office website](#).

**5. Version history**

<b>Version</b>	<b>Date</b>	<b>Description</b>	<b>Author</b>
5.0	July 2012	Policy Versioning Implemented	UCD HR
6.0	Sept 2014	Updated policy to remove reference to Executive Head of School	UCD HR
7.0	08/06/2020	Policy moved to the new template. Temporary board and lodging replaced with "temporary accommodation". Removal of references to specific weight of transported items. 'How to Make a Claim' updated.	S Raleigh/J Kenny
7.1	November 2021	Formatting changes. Updated web links.	P.Fitzgerald / J.Kenny