



GUIDANCE FOR NEW EMPLOYEES ON RELOCATION EXPENSES AND 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 relocation 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 relocation expenses and part two relates to immigration related costs.

PART ONE: RELOCATION 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 types of items that can be claimed and the amount that can be reimbursed

The University will reimburse relocation expenses and conveyancing fees subject to the following conditions and on production of the necessary receipts. A credit card statement is not an accepted alternative.

1. Claims for removal expenses will be met on the basis of the lowest of three full quotations. Please note the quotations must be from a registered company (whether that quotation is accepted by the member of staff or not).
2. Conveyancing fees 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.
3. Only expenses **incurred and submitted in time for reimbursement** in the tax year that you join the University and the one following will be considered. The UK tax year runs from 6 April in one year to 5 April the next (<https://www.gov.uk/income-tax-rates>). For example,

Start date of new job	Expenses must be incurred and reimbursed by
1 March 2025	5 April 2026
1 September 2025	5 April 2027

4. **Please note that claims must be submitted 6 weeks before the end of the tax year, otherwise there may be a tax liability.** Reviewing and processing a claim for payment may take on average 3-4 weeks if all receipts are in order. Requests for an extension to the period permitted by HMRC will only be agreed by exception and only if requested within this timeframe. If an extension is agreed, the claim will be subject to Income tax and National insurance. Contact the Resourcing Compliance Team (Resourcing-Compliance@ulster.ac.uk).
5. The maximum amount of relocation expenses which the University will reimburse to appointees moving from an address in the UK (excluding Northern Ireland) or Europe is equivalent to 10% of the appointee's salary plus £1,000.
6. The maximum amount of relocation 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.
7. Relocation expenses for employees and their dependants will normally only be reimbursed from the appointee's current address as stated on their job application to their new address in Northern Ireland. If an employee and their dependants travel to Northern Ireland via a non-direct route through another country, the University will cover the cost of the most economical travel option.
8. The University will not reimburse for:
 - The purchase of household items.
 - The cost of temporary storage.
 - Costs associated with sourcing accommodation including temporary accommodation.
 - 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.
 - Estate agent fees.
 - Costs associated with Stamp Duty on the purchase of a new property.
 - Additional travel costs associated with passenger lounges, security fast track, in-transit meals or similar add-ons to an economy fare. (Please note that: seat allocation is a permitted expense.)
 - Currency fees or other bank or credit card charges.
9. You will not be eligible to make a claim for assistance under the scheme if any other member of your household is claiming, or will be claiming, relocation expenses in connection with the move, either from the University or from any other source.
10. Claims cannot be made in advance of the date on which the appointment is taken up, and no advances will be made.

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 (www.gov.uk/expenses-and-benefits-relocation), as stated in 3. above.

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, bus, sea or road (travel costs of the appointee's partner can also be paid) and up to £150 to cover accommodation.

The appointee must seek prior approval from the Resourcing Compliance team (Resourcing-Compliance@ulster.ac.uk) 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. Approval for preliminary visits must be included with the reimbursement claim in order to be considered.

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 aged 18 or younger), within the following limits:

(a) Air Travel	Single fare (tourist class, if available).
(b) Public transport and Sea Travel	Single fare by rail or bus (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 if travelling by overnight crossing. (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.

Taxi fares will only be reimbursed if the cost is lower than the equivalent public transport for the journey except where public transport is not cheaper, practicable or reasonable given the time of day (e.g. after 9pm).

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 the costs set out above. The University will not reimburse any of the costs at 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 their initial immigration related costs. If the employee does not require a Visa to commence employment, no immigration related costs reimbursement claim will be applicable.

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

The University will not reimburse costs associated with:

- Priority Visa applications.
- Tuberculosis test.
- English proficiency tests.
- Certified document translation.
- Passport applications.
- Production of any other supporting documents.
- Currency fees or other bank or credit card charges.
- Legal costs associated with Visa applications.

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 Resourcing-Compliance@ulster.ac.uk.