

# Relocation Expenses Procedure

## 1. PRINCIPLES

In the interests of attracting top quality staff, the University may provide financial assistance to new permanent and temporary appointees to assist in their relocation from areas outside of Limerick in order to take up employment. The payment of relocation expenses under this procedure is at the discretion of the relevant Dean/Manager.

All relocation expenses paid by the University to staff relocating to UL must comply with Revenue rules. All Deans/Managers seeking to reimburse relocation expenses should in the first instance contact the Finance Department to confirm that any proposed package is tax compliant.

Expenses may be granted for new appointees relocating from a location greater than 100kms from their new place of work. The total maximum cumulative amount of relocation expenses payable to any individual under this procedure is normally €4,500.

Before expenses may be paid the employee is to produce documentary evidence of expenses incurred. This evidence includes:

- Itemised receipts
- Statements

Costs associated with the payment of relocation expenses are borne by the employing Faculty/Department.

- The transport of self and family and transport of furniture and effects; and/or
- Temporary board and lodging; and/or
- Other items of expenditure related to taking up duty.

## 2. PROVISIONS

### 2.1 Transport of Self and Family

The following items may be reimbursed as part of the total allowable costs for relocation:

- The cost of one advance visit for the purpose of securing suitable housing. Where applicable, an employee's partner may accompany them; and / or
- 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 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 (subject to total allowable costs for relocation).

### 2.2 Transport of Furniture and Effects

The following items may be reimbursed:

- The cost of transportation of furniture and effects, including packing, by an approved carrier, and
- The transport of a professional or medical library or equipment belonging to an academic employee; and
- Insurance to cover risks of damage to furniture and the effects in transit.

### **2.3 Temporary Board and Lodging**

The following items may be reimbursed as part of the total allowable costs for relocation:

- A temporary subsistence allowance is available while looking for accommodation for a maximum of ten nights at rates which do not exceed civil service rates (per diem basis), and/or  
The cost of short-term temporary accommodation while waiting to secure a residence in Limerick, up to a maximum of three months' rent (vouched receipts).

### **2.4 Other items of expenditure related to taking up of duty**

In special circumstances other reasonable expenses associated with relocation and commencement at UL may be approved for payment at the discretion of the Dean/Manager. The decision to increase the €4,500 maximum limit for claims under this procedure will take into account market related employment conditions relevant to the particular appointment.

Notwithstanding this flexibility, costs associated with purchase and sale of property will, under no circumstances, comprise part of the relocation package.

Garda National Immigration Bureau (GNIB) cards and associated costs are not reimbursable expenses.

All payments must be matched with receipted expenditure. The amount reimbursed or borne by the employer may not exceed expenditure actually incurred. Any reimbursement of the capital cost of acquiring or building a house or any bridging loan interest or loans to finance such expenditure would be subject to tax. In effect, payment free of tax is restricted to the reimbursement of actual outgoings of a revenue nature incurred at the time of the move.

## **3. REFUND OF COSTS**

Employees who leave the employment of University of Limerick within two years of taking up duty will be required to refund part or all of the relocation costs incurred.

## **4. TIME LIMIT ON CLAIM**

All relocation expenses claims should have approval from the relevant Executive Committee member prior to the expense being incurred. Any relocation expenses in excess of procedure limit of €4,500 should be approved by the relevant Executive Committee member, the Director, Human Resources and the President, prior to the expense being incurred.

All expenses must be submitted to the Finance Department approved by the Dean within 12 months of the date of commencement of employment with the University.

Relocation expense claims outside of procedure timeframe must be approved by relevant member of Executive Committee.