

# **NORTHERN IRELAND POLICING BOARD**

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## **PSNI CHIEF OFFICER AND SENIOR CIVILIAN STAFF EQUIVALENTS**

### **REMOVAL AND RELOCATION POLICY**

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### FOR

## POLICE SERVICE OF NORTHERN IRELAND CHIEF OFFICER AND SENIOR POLICE STAFF EQUIVALENTS

### Description

1. Removal and relocation expenses may be available to Chief Officers and Senior Police Staff equivalents who are required to move home where:
  - They transfer directly to PSNI from a Police Service in Great Britain (at the request of and with the agreement of the Chief Constable) without a break in service.
  - They take up appointment in PSNI as part of a recruitment competition delivered through the NI Policing Board and the candidate information material indicates a removal and relocation package may be available.

### Purpose and Limits

2. The Removal and Relocation Package is to reimburse an individual with reasonably incurred expenses as part of their relocation to Northern Ireland and is based on receipted expenditure covering up to a maximum of 6 months (26 weeks) and to a maximum value of £35,000. Eligible expenditure includes:
  - **Accommodation:**
    - A contribution of up to £750 per month towards the provision of reasonable and appropriate accommodation costs.
    - Appropriate hotel accommodation will be considered for up to the initial 4 weeks (of the 26 week) period.
  - **Relocation and Incidental Expenses:** Reasonable expenses associated with:
    - Removal and transportation costs relating to furniture/personal items removed from the previous accommodation and the storage of such items using an approved Contractor.
    - Return travel costs to facilitate a return to the former accommodation to oversee the removal of household effects. If overnight accommodation is necessary, but not available at the former accommodation, lodging and meal expenses will be considered for a maximum period of up to 36 hours.

- Travel costs for the individual, their spouse/partner and family on the permanent relocation to Northern Ireland.
- Disposal costs relating to the sale of an existing property (at the old location) including legal and agent fees.
- Fees associated with the purchase of a permanent property in Northern Ireland including legal fees and stamp duty costs.

**NB:** Relocation and Incidental Expenses must be supported by three written quotes and unless there are exceptional circumstances (which must be approved by the Board) the lowest quote should be selected.

- **Flights**

- Individuals can avail of a return flight (fortnightly) to their previous location to visit immediate family from the same household, or vice versa if a family member wishes to travel to Northern Ireland. Costs will be reimbursed on submission of receipted travel expenses.

### **Taxation of Removal and Relocation Expenses**

3. HMRC advice is that Removal and Relocation expenses are liable to taxation where the total expenses exceed £8,000. Where this is the case it will be the responsibility of the officer to meet this personal tax liability. Further detail regarding tax is available at the attached link:

<https://www.gov.uk/expenses-and-benefits-relocation>

### **Reimbursement of Removal and Relocation Expenses**

4. Barring exceptional circumstances should a Chief Officer of Senior Police Staff member terminate their employment with PSNI there will be a requirement to reimburse for some or all of the relocation expenses as follows:

Termination during first year	100%
Termination during second year	66%
Termination during third year	33%

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## DOCUMENT TITLE

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**Northern Ireland Policing Board  
PSNI Chief Officer and Senior Civilian Staff Equivalents  
Removal and Relocation Policy  
November 2021**

## ONLINE FORMAT

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