



TUS

Ollscoil Teicneolaíochta na Sionainne:
Lár Tíre, An tIarthar Láir
Technological University of the Shannon:
Midlands Midwest

Removal and Relocation Expenses Policy

GOVERNANCE

Document Control Summary:

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Consultation History:

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1.0		<ul style="list-style-type: none"> • President • VP People & Organisation • VP Finance & Corporate Governance 	<ul style="list-style-type: none"> • Breath of application reduced. • Level of cap increased. • Reference and language from Revenue guidance introduced.

Development Log:

Responsible for Policy	Title
Policy Developer:	Chief Operations Officer
Policy Owner:	Chief Operations Officer
Recommended by:	President
Approving Authority:	Governing Body
Reference Documents:	Tax & Duty manual part 05-02-03 (Removal and relocation Expenses)

Approval Log:

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CORPORATE POLICY DOCUMENT

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1. Introduction & Context

It is important that TUS should be in a competitive position to attract a wide pool of applications for senior – Deans of Faculty/Vice Presidents and above – leadership posts. To recognise the mobile and international nature of this activity, it is necessary to have an appropriate and balanced support package in place to facilitate the international movement of staff at a senior level. However, TUS also recognises that there needs to be a set of principles and tax compliance with proportionate policy and procedures in place. In that context the guidance and requirements as set out by the Revenue Commissioners in the Tax & Duty manual part 05-02-03 (Removal and Relocation Expenses) are adhered to by this policy.

TUS will repay employee's expenses for removal and relocation if the costs have been incurred to move to a new employment location and/or to take up their employment and in line with the principles set out in section 6.0.

2. Purpose of Policy

The purpose of this policy is to support the relocation of senior staff who may have to incur significant expense to allow them to relocate from outside the island of Ireland to a TUS employment location.

3. Basis of Policy Implementation

Removal expenses in TUS are tightly regulated and are only reimbursed when an appointment necessitates a genuine change of residence. These expenses will be based on the following:

- There are actual incurred, vouched, removal and relocation expenses
- The expenses are for a reasonable amount and are subject to the maximum cap set out in the policy
- The payment of the expenses is properly controlled through a managed and appropriately signed off process and
- Moving house is necessary in order to take up the TUS employment, and relocation takes place.

4. Scope

This policy will apply to appointees to senior leadership posts – namely Deans of Faculty/Vice Presidents and above who are required to relocate from outside the island of Ireland.

The first appointment to a fixed term of greater than 3 year or permanent post in the university is included in the scope of the policy.

5. Roles and Responsibilities

Responsible Person/Group	Role
VP Finance & Corporate Governance, VP People & Organisation, Chief Operations Officer & The Policy Unit	<ul style="list-style-type: none"> Review, monitor and distribute this policy and to provide awareness as required. Monitor Compliance with the Policy.
Governing Body	<ul style="list-style-type: none"> Review and approve the policy at least every 3 years.
President	<ul style="list-style-type: none"> Ensure processes and procedures are in place within the University to facilitate adherence to the policy.
Designated Person (<i>Information and Data Compliance Officer</i>)	<ul style="list-style-type: none"> Ensure instances of alleged or suspected fraud initially reported to them are investigated appropriately.
Finance & Physical Development Committee	<ul style="list-style-type: none"> Monitor matters arising under this policy as and when appropriate and report to Governing Body.

6. Policy Statement

6.1 Principles

This policy is based on the following principles:

- Relocation must be from outside the island of Ireland.
- Maximum cumulative amount that can be reimbursed is €8,500.
- Only actual expenditure supported by receipts will be reimbursed.
- The claim for repayment must be claimed with 12 months of commencement of employment with TUS.
- Reimbursement of expenses at the discretion of the university.
- The Staff member is responsible for appropriate tax treatment/reporting as required by relevant Revenue Commissioners' rules and requirements.
- The payment made by the employer towards the expenses shall not result in a net overall benefit to the employee.
- In the event that the employee leaves the employment of TUS within a 24-month period after commencement of employment, the full amount paid to the employee under this policy will be repayable by the employee to TUS.

6.2 Costs which will be reimbursed under the Policy

Only those expenses which are a direct result of the change of residence can be repaid. The following are the categories of cost which will be considered:

- Removal of furniture and other items.
- Storage charges related to furniture and other items.
- Insurance of furniture and other items in transit or in storage.
- Travelling expenses on removal.

6.3 Process for Payment

The relevant form must be completed by the staff member and signed off by the VP People & Organisation and the VP Finance & Corporate Governance, subject to the Conflict of Interest Policy. The claim must include the original receipts of the actual expenditure incurred that is being claimed.

7. Policy Compliance / Monitoring and Review

This policy will be monitored and reviewed periodically, and at least every three years, and/or in the event that the appointment of Professors in TUS is approved, to ensure that it is in line with the TUS Internal Control Framework and overall TUS policies and procedures, and that it accurately reflects the legislative and other requirements of TUS in this area.