

RELOCATION EXPENSES POLICY

| | | POLICY | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----|
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| | YES | NO | N/A |
| | x | | |
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| Author (Position & Name) | Head of Medical Workforce, Rebecca Freeman | | |
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| HMRC Guidelines for relocation Expenses Relocation and Travel Expenses Arrangements for doctors and Dentists in Training and Public Health Trainees | | 10/12/21 | |
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1.0 INTRODUCTION

The Trust recognises that relocation expenses may be used as part of an overall employment package to attract potential candidates where we have 'hard to fill' posts. 'Hard to fill' may be defined as posts where the trust has tried and failed to appoint on several occasions, often because there is a national shortage of candidates who meet the essential criteria.

The granting of relocation expenses is discretionary for all staff groups apart from Doctors in Training. DiT are the only staff group entitled to relocation expenses (or travel costs in lieu) as part of their terms and conditions of service.

All information about the process is provided via this [link - Removal and associated expenses \(hee.nhs.uk\)](https://hee.nhs.uk) and therefore this staff group is outside the scope of this policy.

Individuals offered and claiming relocation expenses should read this policy in conjunction with HM Revenue and Customs (HMRC) regulations. It is the responsibility of the employee to seek advice from HMRC if they are unsure of the tax liabilities of a relocation package.

2.0 POLICY STATEMENT

In accordance with the aims and values of the Trust, this policy and procedure seeks to ensure that reasonable relocation expenses are paid in line with the provisions of this document.

This policy provides a framework for the reimbursement of relocation and associated expenses to candidates offered posts that have been designated as 'hard to fill', usually because there is a local /national shortage of suitably qualified and experienced candidates.

All proposals to offer relocation expenses as a recruitment incentive for a specific post should be submitted for approval as per the requirements of the Recruitment Incentives Guidance Document. Relocation expenses cannot be agreed retrospectively after a candidate has been offered a post.

Where it is considered appropriate that relocation expenses form part of the remuneration package for vacant posts, the benefit should feature in the job advert with a clear criteria regarding eligibility to enhance the chances of recruiting to the post.

3.0 DEFINITIONS/ ABBREVIATIONS

It is expected that any move where claims are made will be within a 15-mile (or 30 minute) radius of the main base hospital and will be necessary for the fulfilment of the employee's duties at the Trust.

4.0 ROLES AND RESPONSIBILITIES

Staff

Members of staff recruited to a post with relocation expenses attached have an obligation to read the policy, to claim appropriately, to take all reasonable steps to minimise costs incurred and to ensure that the move to the new property is made within a reasonable timescale.

Employees making a claim are also responsible for any statutory income tax and national insurance liability incurred as a result of receiving relocation expenses. As the relocation is job related, £8,000 is exempt from tax provided that certain conditions are met, including that the new property is the employee's main residence.

Line Manager/Head of Service/Service Director/Appointing Manager

Managers are responsible for ensuring the policy is brought to the attention of staff eligible for relocation support.

Managers will support the member of staff with their claim and will ensure that the appropriate paperwork is completed, checked, approved by the divisional leadership team or the appropriate director for corporate posts and sent to Pay Services for payment.

Divisional Leadership Teams or Directors (for Corporate posts)

Will consider claims against the requirements of the policy.

People Directorate

Colleagues within the People Directorate are responsible for supporting members of staff and managers with the implementation of the policy.

Pay Services

Pay Services are responsible for ensuring that expenses are paid on completion and following authorisation of the appropriate documentation. They will also interpret any regulations issued by HM Revenue and Customs (HMRC) in relation to personal taxation and ensure that they are correctly applied to any payments made to staff.

Pay Services will also maintain all records associated with the administration of the Policy and making these available to HMRC as and when required.

5.0 APPROVAL

The Joint Local Negotiating Committee (JLNC) and the Joint Staff Partnership Forum (JSPF) are responsible for ratifying the Trust's Relocation Expenses Policy.

6.0 DOCUMENT REQUIREMENTS

6.1 Eligibility

To be eligible for removal expenses and tax relief under current legislation and in the terms of this policy, the individual must have been appointed to a post that attracts removal expenses AND changed their main residence as a result of starting a new employment.

Any property purchased or rented should normally be within a 15-mile (or 30 minute) radius of the employee's base. This is particularly important for anyone undertaking on call duties. Any deviation to this must be approved as part of the application process. It is imperative that authorisation to relocate to a location in excess of 15 miles (or 30 minutes) is sought before committing to the purchase or rental of a property as failure to do so may result in expenses not being reimbursed.

The old residence must not be within a reasonable daily travelling distance or 30 minutes travelling time of the base hospital.

Relocation expenses under this policy will not usually be payable to any member of staff taking up a post on a temporary/fixed term contract for a year or less. For temporary contracts between one and two years, limited expenses may be payable. Temporary/fixed term posts of more than two years will be treated in the same way as substantive posts.

In submitting an application for relocation expenses, the employee acknowledges that if the Trust wishes to verify any information pertaining to their claim, the applicant will be expected to provide such evidence, or permit the Trust to make relevant enquiries. Fraudulent claims will result in disciplinary action and a referral to Counter Fraud.

If an employee decides not to proceed with a planned relocation, any monies reimbursed to them in accordance with this policy, will be repayable to the Trust.

The employee is responsible for any statutory income tax and national insurance liability incurred as a result of receiving relocation expenses. As the relocation is job related, up to £8,000 is exempt from tax providing certain conditions are met, including that the new property is the employee's main residence. All conditions are detailed on the HMRC website.

HMRC have also set a time limit on relocation, they require relocation to be completed before the end of the tax year (5th April) after the one in which the employee takes up their new position. For further information, please see the [HMRC website](#)

Employees provided with financial assistance for relocation expenses will be required to sign the application form to the effect that they will remain in post for at least 2 years. Should the employee terminate their contract of employment before the expiry of this period the employee may be asked to repay the Trust any monies as part of the relocation package as detailed in Section 6.2.

Relocation expenses will not be paid where an employee's partner is also receiving support from their employer. The employee must notify the Trust if a partner/spouse is eligible to claim financial

assistance towards relocation. (NB this applies to spouses/partners who are both within NHS and outside NHS). At the discretion of the Trust, individuals may still be granted reduced financial assistance but cannot claim twice for the same expense. Claiming twice will be considered as fraud and will be referred to the NHS Counter Fraud Service to investigate, and the practitioner may face disciplinary action

6.2 Process for Reimbursement

Where relocation has been offered as part of a recruitment package, successful candidates must submit an application form and obtain written authorisation before making any firm arrangements see Appendix 1. No responsibility for expenses incurred will be accepted where arrangements are made without written confirmation that such expenses are authorised for reimbursement.

Before storage and/or removal of furniture is agreed, three independent quotes must be obtained for approval. It is the claimant's responsibility to obtain quotes directly from each company. Reimbursement will be limited to the lowest quote.

The amount of stamp duty to be reimbursed and any other related relocation expenses will not exceed the maximum overall limit of £8,000.

Reimbursement will not be made until the individual takes up their role at the Trust. Reimbursement will not be made to third parties. Typical examples of expenses for reimbursement are given in Appendix 1.

Claims for reimbursement must be made within twelve months of the authorised expenditure being incurred.

Original receipts will be required as proof of outlay

Form of Undertaking

It is expected that anyone in receipt of relocation expenses will remain in employment with the Trust for a minimum period of 2 years. Should an employee terminate their employment before the expiry of the 2-year period, they will be expected to reimburse the Trust the costs paid as part of the relocation package in accordance with the following scale:

- During the first 6 months – 100%
- 6 months to 12 months – 75%
- 12 months to 18 months – 50%
- 18 months to 2 years – 25%

7.0 MONITORING COMPLIANCE AND EFFECTIVENESS

| Minimum Requirement to be Monitored (WHAT – element of compliance or effectiveness within the document will be monitored) | Responsible Individual (WHO – is going to monitor this element) | Process for Monitoring e.g. Audit (HOW – will this element be monitored (method used)) | Frequency of Monitoring (WHEN – will this element be monitored (frequency/ how often)) | Responsible Individual or Committee/ Group for Review of Results (WHERE – Which individual/ committee or group will this be reported to, in what format (eg verbal, formal report etc) and by who) |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relocation claims made by staff group/grade and total costs | People Directorate/Pay Services | A log will be maintained by the Resourcing team. Presentation of HR/Payroll Data to the HMRC | Report to be provided following the visit. | JSPF/JLNC |
| Number of Complaints/grievances relating to the application of the procedure | People Directorate | Review of Data | Annually | JSPF/LNC |

8.0 TRAINING AND IMPLEMENTATION

An update will be provided on the changes made.

9.0 IMPACT ASSESSMENTS

- This document has been subject to an Equality Impact Assessment, see completed form at Appendix 3

10.0 EVIDENCE BASE (Relevant Legislation/ National Guidance) AND RELATED SFHFT DOCUMENTS

Evidence Base:

- [Expenses & Benefits: Relocation Costs \(Gov.uk\)](#)

Related SFHFT Documents:

- Relocation and Travel Expenses – Arrangements for Doctors & Dentists in Training and Public health Trainees

11.0 KEYWORDS

- Relocation
- Expenses

12.0 APPENDICES

- Please see contents table

Appendix 1 – Examples of Expenses for Reimbursement

The following are offered as examples only; this is not a finite list:

House Purchase

- ◆ Solicitors' fees
- ◆ Legal Expenses
- ◆ Expenses in connection with mortgage and loan including guarantee and survey fee (excluding interest)
- ◆ Stamp duty
- ◆ Land registration fees
- ◆ Electrical wiring test
- ◆ Drains test

House Sale

The reimbursement of legal and other expenses will be made relating to the sale of a property in which a new employee was living immediately before the appointment and will be made as follows:

- ◆ Solicitors' fees
- ◆ Legal fees incurred on redemption of a mortgage
- ◆ Estate agents' / auctioneers' fees
- ◆ Incidental legal expenses
- ◆ Furniture removal
- ◆ Storage expenses – will be reimbursed for up to 12 months where the necessity for storage arises from the move

Temporary Rented Accommodation

Reasonable expenses associated with a tenancy agreement including estate agent fees may be reimbursed if the employee needs to rent accommodation in the area

Travelling / Subsistence Expenses

Travelling and subsistence costs for visiting the new area in connection with securing accommodation.

Reimbursements of travel costs for two visits for the purposes of visiting the new area will be paid for and will be limited to the distance between the current home and the new base. This will be reimbursed at public transport rates.

Continuing Commitments.

While the old property remains unsold, reasonable accommodation costs may be reimbursed. Reimbursement will be for the lower of the monthly mortgage on the old property and the monthly mortgage/rent on the new property. Rent is not included within those allowances eligible for tax relief under the provision of removal expenses.

Excluded Expenses

The following categories of expenses are excluded from the policy:

- ◆ Interest on bridging loans
- ◆ Increase in building / contents insurance premiums
- ◆ Mortgage redemption fee

Appendix 2

Application for Assistance with Relocation Expenses

| | |
|----------------------------------------------------------------|----------------------------------------------------------------|
| Full Name of Claimant: | |
| Email address / Contact details (in case of query): | |
| Job Title: | Specialty / Dept: |
| Grade: | Base Hospital: |
| Current Home Address: | Proposed New Address: |
| Postcode: | Postcode: |
| Is this property <i>owned or rented</i> (please circle) | Is this property <i>owned or rented</i> (please circle) |

Please answer the following questions in connection with your claim for removal / relocation expenses

| | Please circle | |
|--------------------------------------------------------------------------------------------------------------|---------------|----|
| Do you have a property to sell? | Yes | No |
| Do you intend to purchase a new property on relocation? | Yes | No |
| Do you intend to rent private accommodation on relocation? | Yes | No |
| Do you need to arrange privately rented accommodation while seeking a property to purchase? | Yes | No |
| Will your family remain in your current property while you are in temporary hospital / private accommodation | Yes | No |
| Are you currently in temporary rented hospital accommodation? | Yes | No |
| Do you intend to remain in your current property and live further than 15 miles from your base hospital? | Yes | No |

| Address of property being sold (if different from above) | Address of temporary rented accommodation (if applicable) | Address of property being purchased |
|-------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------|
| Postcode: | Postcode: | Postcode: |

I confirm that the above information is correct:

Signed: _____ **Date:** _____

Please submit this form to your Line Manager / Head of Service / Service Director who should forward on to the Medical Workforce Team.

Appendix 3

Relocation and Associated Expenses

Undertaking

I understand that any monies issued to me in respect of relocation and associated expenses are regarded as a loan, and that if I leave the Trust within two years of taking up my appointment for which those expenses were issued, I will be liable to repay the appropriate amount, unless my leaving is (in the opinion of the Chief People Officer) the result of unforeseen circumstances which are serious enough to justify my being released from this undertaking.

I understand that any amount to be repaid will be deducted from final salary or other amount owing without further reference to me.

I confirm that in taking up my appointment at Sherwood Forest Hospitals NHS Foundation Trust, I have not, nor will I attempt to recover any removal or associated expenses, in part or in full, from any other source.

Additionally, I confirm that no one else in my household (spouse, partner etc) is receiving any contribution to relocation expenses from another source.

Signed: Date:

APPENDIX 4 - EQUALITY IMPACT ASSESSMENT FORM (EQIA)

EIA Form Stage One:

| | | |
|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Name EIA Assessor: Rebecca Freeman – Head of Medical Workforce | | Date of EIA completion: 17/11/2025 |
| Department: People Directorate | | Division: Corporate |
| Name of service/policy/procedure being reviewed or created: Relocation Expenses Policy | | |
| Name of person responsible for service/policy/procedure: Existing | | |
| Brief summary of policy, procedure or service being assessed: Relocation Expenses | | |
| Please state who this policy will affect: Staff (Please delete as appropriate) | | |
| Protected Characteristic | Considering data and supporting information, could protected characteristic groups' face negative impact, barriers, or discrimination? For example, are there any known health inequality or access issues to consider? (Yes or No) | Provide a brief summary of what data or supporting information was considered to complete this assessment? |
| Race and Ethnicity | No | |
| Sex | No | |
| Age | No | |
| Religion and Belief | No | |
| Disability | No | |
| Sexuality | No | |
| Pregnancy and Maternity | No | |
| Gender Reassignment | No | |

| | | |
|--------------------------------------------------------------------------------------|----|--|
| Marriage and Civil Partnership | No | |
| Socio-Economic Factors (i.e. living in a poorer neighbour hood / social deprivation) | No | |

If you have answered 'yes' to any of the above, please complete Stage 2 of the EIA on Page 3 and 4.

What consultation with protected characteristic groups including patient groups have you carried out?

N/A

As far as you are aware are there any Human Rights issues be taken into account such as arising from surveys, questionnaires, comments, concerns, complaints or compliments?

N/A

On the basis of the information/evidence/consideration so far, do you believe that the policy / practice / service / other will have a positive or negative adverse impact on equality? (delete as appropriate)

| Positive | | | Negative | | | |
|----------|--|--|----------|--|--|--|
| | | | Nil | | | |

If you identified positive impact, please outline the details here:

| | | | |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Protected Characteristic | Please explain, using examples of evidence and data, what the impact of the Policy, Procedure or Service/Clinical Guideline will be on the protected characteristic group. | What is already in place in the policy or its implementation to address any inequalities or barriers to access including under representation at clinics, screening. | Please outline any further actions to be taken to address and mitigate or remove any in barriers that have been identified. |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|

| | | | |
|---------------------------------------------------------------------------------------------|------|-----|-----|
| EIA Form Stage Two: | | N/A | N/A |
| Gender | None | N/A | N/A |
| Age | None | N/A | N/A |
| Religion | None | N/A | N/A |
| Disability | None | N/A | N/A |
| Sexuality | None | N/A | N/A |
| Pregnancy and Maternity | None | N/A | N/A |
| Gender Reassignment | None | N/A | N/A |
| Marriage and Civil Partnership | None | N/A | N/A |
| Socio-Economic Factors (i.e. living in a poorer neighbour hood / social deprivation) | None | N/A | N/A |

| |
|------------------------------------------------------------------------------------------------------------------------|
| Signature: |
| *I can confirm I have read the Trust's Guidance document on Equality Impact Assessments prior to completing this form* |
| Date: 17th November 2025 |

