

RELOCATION EXPENSES POLICY

		POLICY	
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	X		
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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 can be an integral part of the recruitment process and can be used as part of an overall employment package to ensure the appropriate people with the right skills are attracted and recruited to the Trust.

The relocation expenses policy and procedure provides a mechanism for new employees to the Trust to be able to recover some of their relocation costs where they have had to move house to commence working at the Trust. The policy and procedure is applicable to Agenda for Change staff at Band 7 and above and to Medical and Dental staff.

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.

3.0 DEFINITIONS/ ABBREVIATIONS

The relocation package and level of allowances are defined in appendix 2. Any variations to the scope, time limits and amounts are subject to the approval of the executive. 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 entitled to relocation expenses have an obligation to take all reasonable steps to minimise costs incurred and ensure the move to the new property is made within a reasonable timescale.

Line Manager/Head of Service/Service Director – Managers are responsible for ensuring the policy is brought to the attention of staff eligible for relocation support.

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

Pay Services – Pay Services are responsible for ensuring that expenses are paid on completion and authorisation of the appropriate documentation.

Interpreting any regulations issued by HM Revenue and Customs (HMRC) in relation to personal taxation and ensuring that they are correctly applied to any payments made to staff.

Maintaining 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) is responsible for ratifying the Trust's Relocation Expenses Policy.

6.0 DOCUMENT REQUIREMENTS

6.1 Summary of Principles

The relocation expenses policy and procedure is intended to assist employees who are new to the Trust and are required to relocate as a result of taking up employment with the Trust.

Eligibility for relocation assistance is determined by the nature of the role appointed to, the distance of their main residence from the base point of the new role and the time taken to make the move. There is no automatic right for relocation expenses.

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](#)

The Line Manager/Head of Service/Service Director has responsibility for confirming the eligibility of new employees for relocation expenses.

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 6.5.

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.

Employees must ensure the Trust is aware if their partner is eligible to receive any financial assistance (from the NHS or elsewhere) for their relocation. In such cases the Trust reserves the right to revise the allowances listed in this procedure or not to meet the expenses incurred as part of the relocation.

Documentation for submitting an application to request relocation expenses can be found in Appendix 2 of the policy and must be completed in all situations.

No reimbursement will be made unless the appropriate documentary evidence has been provided to the Trust.

6.2 Eligibility Criteria

A summary of eligibility requirements for relocation can be found in Appendix 1.

6.3 Elements of Relocation Assistance

Where employees are moving from one rental property to another, for financial assistance with removal of furniture and effects an estimate of the cost of removal must be approved as part of the relocation expenses application process. Three competitive written quotes must be obtained, the lowest of which will be reimbursed.

The cost to be reimbursed will be for the removal of furniture and effects from the employee's old home to their new home including pedal cycles and garden furniture however, this will not include removal of any special items for which separate arrangements have to be made for example pianos, livestock and animals other than domestic pets.

i) Storage

Charges for the storage of the furniture and effects will be reimbursed for up to 12 months where the necessity for storage arises from the move. Extra costs of insuring furniture in transit or in store will also be met as appropriate.

ii) Assistance with House Purchase

If purchasing a property, the reimbursement of legal and other expenses will be made as follows:

- Solicitors fees
- Legal expenses
- Expenses in connection with mortgage and loan including guarantee and survey fee (excluding interest)
- Cost of private survey
- Electrical wiring test
- Drains test.
- Stamp Duty
- Land registration fees

iii) Assistance with 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 expenses incurred on redemption of a mortgage

- Estate Agents and Auctioneers fees and services (where an Estate Agent or Auctioneer is not appointed, reasonable expenses for advertising costs may be reimbursed)
- Other reasonable expenses associated with the sale will be considered

iv) Temporary Rented Accommodation

The new employee may be reimbursed reasonable expenses associated with a tenancy agreement including Estate Agent fees should they need to rent accommodation in the area.

v) Travelling /Subsistence Expenses

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

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

6.5 Repayment of Financial Assistance

It is expected that anyone in receipt of relocation expenses following the sale/purchase of a property in accordance with Appendix 1 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 12 months – 100%
12 months to less than 16 months – 85%
16 months to less than 20 months – 65%
20 months to less than 24 months – 50%
24 months plus – 0%

6.6 Cancellation of Proposed Relocation

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.

If a planned relocation is cancelled due to factors outside of their control, no repayment will normally be necessary. However, this is at the discretion of the Director of People and will be considered on a case-by-case basis.

6.7 Application for Relocation Expenses

To apply for relocation expenses, the employee should check whether they meet the eligibility criteria as detailed in Appendix 2.

Once this has been confirmed, the Line Manager/Head of Service/Service Director should be advised of the intention to make a claim for relocation expenses. The employee should then arrange to complete the application and submit it to their Line Manager, who will then forward the application to the Medical Workforce Team for Medical staff or the relevant Divisional People Partner for all other staff.

Should an employee be dissatisfied with the decision made in relation to relocation expenses they will have the right to appeal. The appeal will be heard in accordance with the Trust's Grievance Procedure.

6.8 Doctors in Training

Doctors in Training on a rotational training programme should read the NHSE Relocation Framework for further information about the reimbursement of relocation and excess travel expenses. A copy of the Framework can be found [here](#).

Any queries regarding relocation expenses/excess travel expenses for doctors in training should be raised with the Medical Workforce Team.

6.9 Senior/Clinical Fellows

Clinical Fellows and Senior Clinical Fellows appointed to the Trust Clinical Fellow Programme will receive relocation expenses to the value of £1,000 to support with relocation expenses. These monies can be used to support with the cost of removal of personal effects or the cost of rental accommodation. Quotes and receipts do need to be provided as described above. The Trust does not reimburse the cost of visa's or flight tickets.

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 applications processed by pay services	People Directorate/Pay Services	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:

- HMRC Regulations

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

GENERAL GUIDELINES ON TYPES OF AND MAXIMUM AMOUNTS FOR REMOVAL EXPENSES

POST	SCOPE AND LEVEL OF REMOVAL EXPENSES TO BE REIMBURSED		TOTAL MAXIMUM PAYEMENTS
	SALE OF PROPERTY	PURCHASE OF PROPERTY	
Staff at Band 7 and above, Specialty Doctors, Associate Specialists or Specialists	<ul style="list-style-type: none"> - Solicitors fees - Legal expenses incurred on redemption of a mortgage - Estate Agents and Auctioneers fees and services (where an estate agent or auctioneer is not appointed, reasonable expenses on advertising costs may be reimbursed) - Other reasonable expenses will be considered as necessary 	<ul style="list-style-type: none"> - Solicitors fees - Legal Expenses - Expenses in connection with mortgage and loan including guarantee and survey fee (excluding interest) - Cost of private survey - Electrical wiring test - Drains test. - Stamp Duty - Land registration fees 	Up to £3,000
Managers (at band 8B or above) Consultants, Directors and Executive Directors	As above	As above	Up to £5,000
Senior/ Clinical Fellows	Please see details at section 6.9		Up to £1,000

Appendix 2

Relocation Expenses Application Form / Personal Eligibility Checklist

PERSONAL DETAILS

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)

ELIGIBILITY CHECKLIST *(please answer all of the below)*

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 - sfh-tr.medical.workforce@nhs.net

APPENDIX 3 - EQUALITY IMPACT ASSESSMENT FORM (EQIA)

Name of service/policy/procedure being reviewed: Relocation Expenses Policy			
New or existing service/policy/procedure: Existing			
Date of Assessment: 10.1.24			
For the service/policy/procedure and its implementation answer the questions a – c below against each characteristic (if relevant consider breaking the policy or implementation down into areas)			
Protected Characteristic	a) Using data and supporting information, what issues, needs or barriers could the protected characteristic groups' experience? For example, are there any known health inequality or access issues to consider?	b) 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?	c) Please state any barriers that still need to be addressed and any proposed actions to eliminate inequality
The area of policy or its implementation being assessed:			
Race and Ethnicity	None	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	None	N/A	N/A

(i.e. living in a poorer neighbourhood / social deprivation)			
What consultation with protected characteristic groups including patient groups have you carried out? N/A			
What data or information did you use in support of this EqIA? 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? None			
Level of impact From the information provided above and following EQIA guidance document Guidance on how to complete an EIA (click here), please indicate the perceived level of impact: Low Level of Impact For high or medium levels of impact, please forward a copy of this form to the HR Secretaries for inclusion at the next Diversity and Inclusivity meeting.			
Name of Responsible Person undertaking this assessment: Rebecca Freeman			
Signature: 			
Date: 10.1.24			