

Relocation Expenses Policy

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Brief Summary of Document:	Policy and procedure for the reimbursement of relocation expenses for new and existing staff. It clarifies what financial assistance is available for all prospective eligible employees and in which circumstances and to existing employees who are required to relocate as a result of organisational change
Scope:	Organisation Wide

To be read in conjunction with:	Organisational Change Policy Regulations on Travel Expenses Recruitment Procedure HMRC rules and Legislation
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Owning Committee	Workforce & OD Sub Committee
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Executive Director:	Lisa Gostling	Job Title	Director of Workforce & OD
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Reviews and updates		
Version no:	Summary of Amendments:	Date Approved:
1	Updated	Dec2011
2	updated	19.10.2015
3	Updated	15/0/2018
4	Reviewed by Andrea Thomas	27/06/2018

Glossary of terms

Term	Definition

Keywords	Relocation, Expenses, Recruitment, Vacancy, Vacancies
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1. Introduction

Hywel Dda University Health Board's policy for the reimbursement of relocation expenses for new and existing staff is in place to ease the process of moving to a new area and to clarify what financial assistance is available to all prospective eligible employees and in which circumstances, and to existing employees who are required to relocate as a result of organisational change.

2. Policy Statement

The Health Board regards assistance with removal expenses as a benefit rather than an entitlement, therefore no individual should incur expenses or commit to expenditure until they receive formal written authorisation.

It is the responsibility of managers and staff to ensure that they implement this policy and the procedure fairly and equitably and in a manner that upholds human rights.

3. Scope

This policy applies to all existing and new staff of Hywel Dda University Health Board where the post has been identified as 'critical' or 'hard to fill'. This is with the exception of Junior Doctors in Training whose relocation is funded by the Deanery or any All Wales International campaigns where a relocation package may be negotiated separately with other Welsh Health Boards and/or agencies.

In order to apply the home residence must be outside of what is considered to be reasonable travelling distance from the location of the post (for guidance purposes, each single element of the journey must be beyond 50 miles or in excess of 1 hour travelling time by road).

Where multiple family members residing at the same address are employed by the Health Board, only one relocation package will be paid, where more than one member of the household is required to relocate.

The Director of Workforce and OD will have the final decision on the interpretation of 'critical' or 'hard to fill' posts.

4. Aim

The aim of this policy is to:

- Set out the appropriate level of financial assistance, which can be given to staff and the item(s) which the relocation package can be used to fund.
- Provide fairness and consistency in the approach to reimbursement of relocation expenses.
- Ensure all parties involved are clear about the criteria, the amount which may be claimed, and the processes of claiming relocation expenses.

5. Objectives

Ensure that all staff who are required to move their home base as a result of organisational change or take up 'critical' or 'hard to fill' post as a new appointee to the organisation are given financial assistance with allowable expenses in accordance with the HMRC guidelines.

6. Eligibility

Existing Staff

- At the initial stages of an organisational change process it must be determined whether or not it is appropriate for the employee to relocate, due to the proposed organisational change.
- Where a relocation package is considered appropriate, details of the agreed maximum allowance payable will be provided to the employee affected.
- The employees existing home residence must be outside of what is considered to be reasonable travelling distance from the location of the post as in point 3.
- If as a result of an on call commitment in their job role consideration will be given for the claim to be considered for a journey which would need to be less than 50 miles to enable their on call commitments.
- To qualify for a relocation package, the employee must be relocating to an area, which significantly reduces their travelling time/distance to their new work base from their current home.
- The Director of Workforce and Organisation Development will have the final decision in the interpretation of this requirement.

Newly Appointed Staff

- All prospective staff may be eligible to apply for relocation expenses in the case of the post being considered a 'critical' or 'hard to fill' post as in point 3.
- In order to qualify for consideration of relocation expenses, the successful applicant must discuss their intent to apply at interview or on receipt of the conditional offer of employment and a link to this policy will be made available on NHS jobs.
- Applications will not be accepted more than 1 month after the employees start date. Relocation expenses **will not** be agreed retrospectively.
- Applicants may wish to confirm that their application has been successful before accepting the post.
- Newly appointed staff must ensure that their application has been successful before instigating any action which may involve expenditure.

Medical and Dental

- Relocation expenses will only be paid if the employee moves to within a distance of 30 minutes or 10 miles of their main base.

Locum Consultant Appointments

- In the event of a new employee commencing in a locum capacity reasonable expenses towards associated costs i.e. removal of belongings may be approved at the discretion of the Director of Workforce & OD.

MTI/BAPIO

- Staff who are eligible to apply for the Clinical Fellow benefits package should refer their application to the Medical Workforce Department.

7. Amount of Reimbursement

The total amount of any agreed relocation package will be paid up to a maximum of £8000, excluding any additional payment made in association with the Equality Act 2010 Section 13(3).

Disabled employees may be entitled to additional payment at the discretion of the Director of Workforce and Organisational Development in line with Section 13(3) of the Equality Act

2010 [EqA s.13\(3\)](#). This creates an exception for disability which means it is not illegal to treat someone more favourably because of their disability, as compared with a non-disabled person.”¹ The amount payable for temporary/fixed term appointments will be pro rata to the length of the appointment.

Where multiple family members residing at the same address are employed by the Health Board, only one relocation package will be paid as in point 3.

8. Application Process

- Applications should be made using the form in Appendix 1.
- Once signed the forms must be returned to the Resourcing Manager. The amount to be paid will be at the discretion of the Director of Workforce and Organisation Development in collaboration with the appointing manager up to a maximum of £8,000.
- A signed copy of the application form will be returned to the employee, authorising manager and payroll with a copy kept on file. This will state the amount up to which reimbursement of expenses may be claimed, and any restrictions if applicable.
- Staff will be provided with relocation expenses forms for the purpose of reclaiming relocation expenses (Appendix 2). All relocation expenses including allowable mileage should be claimed using the relocation expense form to enable the correct recording of costs - reimbursement of these expenses will only be made upon provision of relevant receipted invoices or receipts.
- Payments will be made through payroll in the next available pay date.
- Reimbursement of relocation expenses must be claimed within one year of the effective date of the change of base - this period may be extended at the discretion of the Director of Workforce and Organisation Development however, the maximum period will be in accordance with HMRC rules for the exemption of tax and Class 1A NIC liability i.e. before the end of the tax year following that in which the employee changes their base.

9. Reimbursement

This will be paid in accordance with HMRC taxation rules up to £8000.

A list of relocation expense payable can be found in Appendix 1

Temporary Accommodation

In some circumstances one month's free accommodation may be given to facilitate an overseas candidate when they first arrive in the country (this will be Health Board single accommodation on the hospital site where available). It will be booked by the Recruitment team as part of the arrangements around start date. If there is no availability for HB accommodation then rented properties may be sourced through the Recruitment team, however, the cost of this accommodation will be deducted from any maximum allowable expenses the applicant is entitled to.

¹ “Disability legislation in the UK is characterised by an 'asymmetrical' approach introduced by the Disability Discrimination Act and carried forward into the Equality Act 2010. The asymmetrical approach to disability discrimination law in the UK is a fundamental acknowledgement that disabled people are a particularly vulnerable group in society and need additional support in the form of legislation to enable them to live and work on an equal basis as non-disabled people. It means that disabled people can be treated more favourably than non-disabled people, but one disabled person cannot be treated more favourably than another disabled person.”

Cost of Travel – Travelling Expenses

This allowance will cover the cost of travel to move from the old to the new home and also the cost of journeying home to visit their family.

If any employee uses a private car for the journey, the mileage will be reimbursed at the current reserve transport rate. If the journey is made using public transport then the claim for reimbursement will only be met when accompanied by valid tickets or receipts. If rail travel is used then the cost of economy travel or second class will be reimbursed.

Receipts must accompany claims for reimbursement in respect of any of the above claims for relocation expenses and expenses will be paid in accordance with national NHS rates

10. Recovery of Payments

Staff Leaving the Health Board - Organisational Change

Staff leaving the Health Board through resignation within 2 years of the effective date of the change of base as a result of organisational change, may retain a sum to the total allocated relocation package based on each completed month of service (i.e. 1/24th of reimbursement made for each month of service). The remainder of any reimbursement made will be required to be repaid.

This will be clearly stipulated in the relocation confirmation letter and the amount will be deducted from an employee's final salary.

Newly Appointed Staff

Staff appointed on a substantive contract will be required to sign an undertaking to repay a balance of the relocation expenses if they leave the Health Board voluntarily within two years

Staff who do not complete their temporary/fixed term contract will be expected to repay a balance of the relocation expenses if they leave the Health Board voluntarily before expiry of their contract.

In both situations recovery will be sought in line with the percentages outlined below.

Period of Service	Amount of Relocation Expenses to be Paid
Less than 6 months	100%
6 – 12 months	75%
12 – 24 months	50%

Staff who do not relocate their home to the new area within two years from the date of commencement will be expected to repay all relocation expenses paid.

11. Responsibilities

Chief Executive

The Chief Executive holds overall responsibility for the effective management of organisational policies.

Director of Workforce & OD

The Director of Workforce & OD has responsibility for ensuring that all employment policies are developed in line with employment legislation and practice and are reviewed and updated as appropriate.

12. APPENDIX 1 – LIST OF RELOCATION EXPENSE PAYABLE

Expenses that may be payable include	Taxable	Non-Taxable
Legal and associated fees on purchase and sale		√
House contents removal costs		√
Storage of furniture costs		√
Land registration fees		√
Survey fees		√
Stamp duty		√
Cost of preliminary visits	√	
Cost of travel from old to new home	√	
Search for accommodation allowance (subsistence / temporary accommodation)		√
Return home (weekends) – travelling	√	
Excess daily travelling expenses	√	
Electrical and drains testing fees		√
Estate agents fees (subject to a maximum of 1.5 of the sales price plus VAT)		√
Excess rent allowance	√	

13. APPENDIX 2 - APPLICATION FOR RELOCATION EXPENSES FORM

Name	
Current Home Address	
Intent to Relocate to	
Post Appointed / Moved to	
Date of Commencement	

This form should be submitted to your appointing manager before being sent for authorisation. Relocation expenses **will not** be agreed retrospectively.

Individuals are strongly advised to check the Inland Revenue's website www.inlandrevenue.gov.uk which gives full details of the tax implications for relocation expenses.

Please outline below details of your relocation plan

(If you are a home owner you should attached details of the property which you must dispose of and the property you intend to purchase / or the area you intend to relocate to. Those in rental accommodation should indicate the expenses they are likely to incur if they relocate to a new area and details of the area they intend to relocate to i.e. furniture removal. Rental costs will only be paid in the event of having to sell a property or where there is an overlap of rental costs and therefore incur additional costs. You should refer to the policy schedule which sets out "Allowable items" when applying.

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HYWEL DDA UNIVERSITY HEALTH BOARD

I am applying to relocate and it is my intention to:

Remain within the employment of the Health Board for a continuous period of at least two years and relocate my home to the new area within a period of six months from the date of commencement in my new post.

Substantive Posts

I declare that as a successful candidate, having received a conditional offer for the above post I will be applying for relocation and associated expenses and it is my intention to remain within the employment of Hywel Dda University Health Board for a continuous period of at least 2 years.

In the event of my leaving the employment of the Health Board within the above period from the date of commencement of my present appointment, I agree that I will repay in total any relocation costs which have been paid to me or such other sum as may be decided by the Director of Workforce & OD in accordance with the table below.

I consent to you making any such necessary deductions from my salary in accordance with the Relocation Policy.

Temporary/Fixed Term Posts

I declare that as a successful candidate, having received a conditional offer for the above post appointed on a temporary or fixed term basis, I will be applying for relocation and associated expenses and it is my intention to remain within the employ of Hywel Dda University Health Board for the duration of the contract.

In the event of my leaving the employment of the Health Board within the above period from the date of commencement of my present appointment, I agree that I will repay in total any relocation costs which have been paid to me or such other sum as may be decided by the Director of Workforce & OD in accordance with the table below.

I consent to you making any such necessary deductions from my salary in accordance with the Relocation Policy.

Period of Service	Amount of Relocation Expenses to be Paid
Less than 6 months	100%
6 – 12 months	75%
12 – 24 months	50%

I certify that neither I nor any member of my family has claimed or will claim or receive relocation expenses from any other source.

Name	
Signature	
Date	

HYWEL DDA UNIVERSITY HEALTH BOARD

For Official Use Only by the Appointing Manager:

Evidence of critical or hard to fill post from recruiting manager -

This application has been approved / rejected by (Appointing Manager):

Name	
Signature	
Job Title	
Date	

For Official Use Only (Workforce & OD):

This application has been approved / rejected by (Workforce & OD):

Name	
Signature	
Job Title	
Date	

For and on behalf of the Director of Workforce & OD

Application Approved

Amount Approved	
Further Details	

Application Rejected

Details	
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Copy to:

Applicant
Payroll
Appointing Manager
File

HYWEL DDA UNIVERSITY HEALTH BOARD

14. APPENDIX 3 - REIMBURSEMENT OF AGREED RELOCATION COSTS – CLAIM FORM

Please complete all details and attach copies of your invoices / receipts. Failure to do so will result in the rejection of this claim and delay payment. Please refer to the policy for details of what may or may not be claimed.

Claims for reimbursement should be submitted within one month of expenditure being incurred / receipt being received but no later than 3 months in line with the Health Board Expenses Policy. All claims for relocation costs should be received within 12 months of moving to your new work base wherever possible.

Claimants Name	
Job Title	
Payroll number	

Details of Relocation	
Date of Move	
From (address)	
To (address)	

Description of Expenditure	Amount Claimed	Invoice / Receipt Attached
	£	
	£	
	£	
	£	
	£	
	£	
	£	
	£	
	£	
	£	
	£	
	£	
	£	
	£	
Total Claimed	£	

HYWEL DDA UNIVERSITY HEALTH BOARD

Mileage (as part of re-location costs)				
Date	From	To	Total Miles	Reason
Total Miles Claimed				

For Official Use Only:		
Total Miles	@ current reserve rate per mile	Total Cost
		£

Total Allowable Expenses	£
Total Miles	£
Total to be Paid	£

Declaration:

I confirm that the above expenses were incurred by me whilst relocating as agreed with the Health Board. I understand that should I terminate my employment with the Health Board within two years of the date or prior to the end of my temporary/fixed term contract I will be expected to repay relocation expenses paid in line with the Relocation Policy. I consent to you making any such necessary deductions from my salary in accordance with the Relocation Policy.

Signature of Claimant	
Date	

For Official Use Only:	
I authorise payment in respect to the above claims.	
Name	
Signature	
Job Title	
Date	
For and on behalf of the Director of Workforce and Organisation Development	

Balance	
Total reimbursement agreed	£
Total of costs to date (including this one)	£
Total balance remaining	£

Copy to - Member of Staff / Payroll / File