

# Relocation Policy

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## **1. Introduction**

### **1.1 Scope of Policy**

To support the process of relocation the following procedures have been agreed. The procedures, however, are not designed to cover every aspect of relocation and have been introduced to help towards relocation expenses

It is important that all employees offered relocation assistance take time to read these procedures and guidance notes carefully before committing to any expenditure. The policy will be provided to the candidate at the time of offer and is also available on the internet.

#### **The aim of this policy is to:**

- allow the Board to facilitate the recruitment and appointment of staff from outwith the Board area where local recruitment has been/is problematic. [This is subject to eligibility as described in 1.3 (a) below.]
- enable the Board to budget for and appropriately control the costs of bringing new staff to the Board.
- provide clarification for all employees regarding the financial support the Board will contribute in order to assist in relocating to the new area.

### **1.2 Benefits**

An absolute maximum of £8000 including VAT can be claimed within the terms of these procedures.

These benefits are normally tax free and must be claimed within 12 months of taking up post at NHS Western Isles.

### **1.3 Eligibility**

Under the Recruitment Policy, all posts will be advertised locally by NHS Western Isles and on NHS Scotland Jobs.

Advertisements and / or information packs for jobs will clearly state whether a post is eligible for relocation assistance.

This policy applies to all staff in eligible, permanent posts, regardless of grade or banding.

Eligibility for reimbursement of relocation expenses.

To be eligible for relocation the post will have to meet one of the criteria 1 – 4 listed below:

1. Nationally recognised specialty with known shortage of potential applicants.
2. Single handed service critical post.
3. Two failed recruitment attempts to service critical post.

4. If an employee is required by the Board to change their base of employment within the Western Isles and as a result they must change their sole or main residence, they will be eligible for relocation expenses.

**NB** Service critical is defined as a service where alternative off island service provision would have to be considered in the event of a failure to recruit.

International recruits meeting the above criteria and relocating to the Western Isles will be eligible to claim appropriate travel, subsistence, UK legal costs, rental costs and removal expenses.

Where the employee's spouse / partner/civil partner is also taking up an NHS Western Isles appointment and eligible for receiving assistance with the relocation, the Board will restrict the package in order that a maximum assistance of £8,000 will be provided between partners.

The benefits available and procedure for claiming relocation expenses are outlined in sections 2 - 6 of this document. The employee should first complete the Registration/Agreement Form [attached as Appendix 2].

NHS Western Isles will consider all reasonable adjustments with regard to relocation for those covered by the Equalities Act 2010 (Disability).

#### **1.4 Definitions**

For the purpose of this policy the following definitions apply: -

**Owner/Occupier** - the property in the previous area of residence must be owned by:

- a) the employee or
- b) the employee and spouse/partner

#### **1.5 Conditions Governing Reimbursement of Relocation Expenses**

- a) NHS Western Isles must be satisfied that the employee's eligibility to move home has been established and the proposed relocation arrangements are reasonable.
- b) Any expenses claimed must have been incurred by the employee as a result of the required change of home and must not be recoverable in full or in part from any other source. The Registration/Agreement Form (Appendix 2) includes a clause asking the employee to make this undertaking. No payments will be made until this form is completed and approved by the Human Resources Department.
- c) The employee is required to complete the move within 12 months and eligibility for any relocation expenses will cease at the end of the 12 months. Application for extension can be made in exceptional circumstances with evidence of the delay.
- d) The appointing manager must request and obtain authorisation to offer relocation expenses on the vacancy request form (Section 11).

- e) If authorisation is granted the job advert will state that the post qualifies for relocation.

## **1.6 Payment of Claims**

Claims will be paid via Payroll into the employee's nominated bank account. Every effort is made to process payments promptly.

Payments will not be paid to a third party such as a bank, removal company or lawyer.

No payment will be made for any claims that are not fully supported by receipts confirming payment.

Claims will be made using the Relocation Claim Form at Appendix 4.

The Board reserves the right to check the authenticity of any claim(s) lodged.

## **1.7 Income Tax Rules on Relocation Costs**

As far as possible claimable relocation expenses have been determined in order that they are eligible expenses that attract tax relief.

"In order to qualify for relief the removal expenses must normally be incurred or the benefits provided before the end of the year of assessment following the one in which the employee starts the new job. It does not matter when the employee moved to the new house." (HMRC Booklet 480 Expenses and Benefits) Following this period relocation expenses will be subject to standard income taxation and national insurance rules.

This period may be extended in extenuating circumstances, however the extension must be approved by HMRC Clearance Team in line with their document EIM03105.

## **1.8 Repayment of Relocation Expenses**

If an employee has claimed any relocation expenses and leaves the service of the Board within two years of appointment, the employee will be liable to repay a proportion of the relocation expenses. (Please refer to Appendix 3)

The employee will be required at the outset to agree that the Board will have the authority to deduct any such monies outstanding from the salary of the employee to meet these payments. In addition, the employee will agree to repay any further outstanding monies to the Board on demand or as mutually agreed at the time. The employee is required to sign an undertaking to this effect before any claims can be accepted. (The Registration/Agreement Form is attached as Appendix 2).

## **2. Expenses Associated with Accommodation Costs, including Disposal of Property in Old Area of Residence, Acquisition of New Residence or Tenancy Agreement/Property Rental**

**The total maximum amount claimable in this section is £4500. This is not transferable between sections.**

The following expenses may be claimed in this section:

- 2.1 House Sale Expenses If the employee is an owner and occupier in the old area of residence they will be entitled to claim towards the following expenses connected to the sale and disposal of the property in the old area of residence.
  - a) Solicitor's fees for services connected with the sale.
  - b) Estate Agents or auctioneer's fees, marketing fees and advertising fees.
- 2.2 House Purchase Expenses provided the employee is purchasing property for owner/occupation in the new area. To be entitled to these expenses the property must be acquired by the employee or employee and spouse/partner and the property must be classified to be their main or sole residence. The property must be located within reasonable travelling distance of the new base of employment. The following legal and other expenses including VAT may be claimed:
  - a) Solicitor's fees.
  - b) Stamp duty.
- 2.3 If the employee decides to rent property in the new area on a temporary or permanent basis they may be entitled to financial assistance with the acquisition of rented accommodation and for up to 6 months rent. However if the employee is granted such assistance they will not be entitled to reimbursement of subsequent house purchase expenses at a later date.

An employee may be entitled to claim towards the following expenses: -

- a) Solicitor's fees connected to the Tenancy agreement or lease.
- b) Agent's procurement fees connected to the acquisition of the rented property.
- c) Six months rental payment up to a maximum of £750 per calendar month.

**NB** The Board reserves the right in circumstances where rent appears unreasonably high to instruct a valuation of the said property.

In some circumstances the Board may be able to provide temporary rented accommodation for a maximum of six months during the employee's search for permanent accommodation. If utilised, this should be paid directly to the Board and reclaimed as part of relocation expenses.

## **3. Expenses Associated with Actual Removal of Furniture and Effects and Travel and subsistence Take Up Post (including preliminary visit to new area to secure housing if required)**

**The total maximum amount claimable in this section is £3500. This amount is not transferable between sections.**

The following expenses may be claimed in this section:

- 3.1 Reasonable expenses for the actual removal of their furniture and effects from the old area of residence to the new area. If a claim for reimbursement appears disproportionate albeit within the £3,500 then the employee may be asked to provide evidence to support. The employee is therefore advised to obtain 3 competitive estimates when utilising a removal contractor in order to supply evidence if required. Where available, an island based contractor may represent the most cost effective option due to the ability to combine loads or utilise the return journey in some circumstances.
- 3.2 Should the employee prefer to personally arrange for the transit of their belongings, they will be eligible for reimbursement of the hire costs for a van or other suitable transport, mileage at public transport rate or receipted fuel usage, and ferry costs.
- 3.3 The cost of one single journey (including airfare or ferry fare for one person and ferry/freight costs for one vehicle) from the old area to the new area to take up post will be reimbursed and if a private vehicle is used the public transport rate will apply. If travelling by public transport then one single bus or train fare from old area to airport or ferry terminal will also be reimbursed.
- 3.4 Preliminary Visit to New Area. Should the employee make a visit to the area of new appointment prior to commencing employment in order to seek and obtain accommodation, they will be entitled to the following assistance for one trip only:
  - a) One return economy air fare mileage or expenses, which will be reimbursed at the public transport rate if they travel by private vehicle.
  - b) Overnight subsistence allowance will be reimbursed for a preliminary visit for no more than three nights.

This will be for a maximum of two persons, employee and spouse/partner.

The rates of subsistence are set out in Appendix 1.

## 4. HOW TO MAKE AN EXPENSES CLAIM

Expenses claims should be submitted to the Human Resources Department on a relocation expenses claim form with all original receipts (appendix 4).

No expenses will be paid which exceed the amounts contained herein.

No claims will be settled for unreceipted expenses.

No claims will be settled until such time as the employee is in post

No claims will be settled until the required mandates/agreements are signed by the employee.

No expenses will be paid outwith agreed timescales set out in the policy.

### 4.1 Removal/Storage Claims:

Expenses claims for removal or storage must also include **three estimates**.



## **5. FURTHER INFORMATION**

- 5.1 All claims must be submitted to the Human Resources Department on the appropriate expenses form, together with the original receipts and signed with a wet signature.
- 5.2 Further questions relating to entitlement under relocation expenses regulations should be directed to the Human Resources Department, Western Isles Hospital.

## **6. REVIEW**

These procedures will be reviewed every two years by the Area Partnership Forum.

## SCHEDULE OF RECOMMENDED SUBSISTENCE ENTITLEMENTS

### 1. Night Allowances: First Thirty Nights

London and elsewhere: Actual receipted cost of bed and breakfast  
Up to a maximum of: **£55**

### 2. Meals Allowance

Per full 24 hour period **£20**

### 3. Night Allowances in Non Commercial Accommodation (Friends or relative's accommodation) **£25**

### 4. Night allowances: After First Thirty Nights

Non -Married employee and employees with responsibilities equivalent to those of married officers. Maximum amount payable: **£35**

Employees without equivalent responsibilities of married officers and those staying in non-commercial accommodation.  
Maximum amount payable: **£25**

RESERVE RATE FROM 01 JULY 2014 - 28p per mile-Outwith Board Area

**REGISTRATION/AGREEMENT FORM  
APPLICATION FOR RELOCATION EXPENSES AND BENEFITS**

**Note:** Before completing this form and making application for relocation and associated expenses, please read the Relocation Policy issued to you by the Human Resources Department.

**Name:** \_\_\_\_\_

Job title

Department

Start date

Contact address

Telephone Number:

\_\_\_\_\_

**Property**

Are you owner/occupier in the old area? Yes ☐ No ☐

Are you a tenant in the old area? Yes ☐ No ☐

If you answered 'No' to both questions above, please explain your current accommodation status:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I confirm that any expenses I may claim in connection with this application will have been incurred as a result of moving home and are not recoverable in full or part from any other source.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**Separate claim form required**

## DECLARATION

I declare that, to the best of my knowledge, all the information which I have given in connection with this application is full and correct in every respect, In addition, I understand and acknowledge that expenses which are claimed must not be recoverable, in full or in part, from another source e.g. through my partner's employer.

I understand that any claims considered to be potentially fraudulent will be fully investigated by NHS Western Isles with any necessary further action progressed as a result of the investigation, including, where applicable, involvement of police or Counter Fraud Services.

## UNDERTAKING TO REPAY

I also understand and acknowledge that, should I leave the service of NHS Western Isle's within a period of 3 years from the date of taking up employment, I undertake to refund to NHS Western Isles such proportion of the amounts reimbursed to me under the Relocation Expenses Policy.

Such repayment will require to be made by my date of leaving the employment of NHS Western Isles.

Authorise the Board to deduct from my final pay and emoluments, any agreed sum outstanding on leaving the employment of the Board subject to the requirements of paragraph above.

Agree, in the event the amount due from me on leaving the employment of the Board exceeds the net sum of my final pay and emoluments to repay the agreed difference to the Board on demand or as mutually agreed at that time.

Accept that any outstanding sum to be reimbursed to the Board shall be subject to verification at the time.

Signature of claimant: \_\_\_\_\_ Date: \_\_\_\_\_

Please complete and return to the Human Resources Department

Authorised by the Head of Human Resources \_\_\_\_\_ Date: \_\_\_\_\_

## Appendix 3

### PROPORTIONAL REPAYMENT OF RELOCATION EXPENSES

Employees who leave the Board's employment within 24 months from the date of taking up duty in the post that attracted relocation expenses will be required to repay the whole or part of relocation expenses paid in accordance with the following table based on length of service.

COMPLETED MONTHS OF SERVICE	PROPORTION OF RELOCATION EXPENSES PAYABLE %
1	100%
2	"
3	"
4	"
5	"
6	"
7	"
8	"
9	"
10	"
11	"
12	50%
13	"
14	"
15	"
16	"
17	"
18	25%
19	"
20	"
21	"
22	"
23	"
24	"

## Appendix 4

# Relocation Expenses Claim Form

This form should be completed and returned to the Human Resources Department with all original receipts. No claims will be settled for unreceipted expenses. All claims must meet the terms set out in NHS Western Isles Relocation Expenses Policy.

Claims must be made **within 12 months** of taking up post.

### Personal Details

Name: \_\_\_\_\_ Start Date: \_\_\_\_\_

Post Title: \_\_\_\_\_

### Travel and Substance

- Preliminary visit, journey to take up post.

Date	Details of Journey and other expenses	No. of miles claimed (0.28/per mile)	No. days/nights	of	Total

**TOTAL =** \_\_\_\_\_

### Removal Expenses

(as previously agreed based on the cheapest of 3 competitive quotes)

**TOTAL =** \_\_\_\_\_

### Accommodation Assistance

Three months rental up to a maximum of £750 per calendar month.

Dates of Rental - \_\_\_\_\_ Monthly Rental- \_\_\_\_\_

## Relocation Expenses Claim Form

TOTAL = \_\_\_\_\_

### House Sale / Purchase Expenses

Solicitors Fee's	£
Estate Agents Fees	£
Stamp Duty	£

TOTAL = \_\_\_\_\_

TOTAL CLAIM \_\_\_\_\_ (must not exceed £8,000)

Signed \_\_\_\_\_ Date \_\_\_\_\_

### HR DEPARTMENT USE ONLY

Checked by HR \_\_\_\_\_ Signed \_\_\_\_\_ Date \_\_\_\_\_

Authorised by HR Director \_\_\_\_\_ Signed \_\_\_\_\_ Date \_\_\_\_\_