



Relocation Expenses Policy

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1 Objectives

- 1.1 The Trust acknowledges that there are occasions when potential recruits to the Trust or colleagues who are being relocated as a result of an organisational change will need to relocate their homes. In certain circumstances a relocation package is an appropriate way to reduce the financial strains of relocation which may have prevented an employee or potential candidate from applying for a job role, and may be less than the financial impact of either not filling the vacancy or training an individual to carry out the role.
- 1.2 Relocation expenses may be granted, at the Trust's discretion, when the Trust judges their payment is in the public best interest to attract and secure and retain the right people, with the skills, knowledge and experience to ensure a return on investment.
- 1.3 The purpose of the relocation policy is to meet the reasonable costs of employees who need to relocate in order to fill posts which might not otherwise be filled. It defines who is eligible for such expenses, the level of assistance available and the HM Revenue & Customs taxation exemptions that apply providing the Trust approve such expenses within HMRC guidance.

2 Scope

- 2.1 This policy applies to all permanently employed colleagues.
- 2.2 The policy does not apply to volunteers, bank workers, agency staff and/or fixed term appointments of less than two years, contractors, students, honorary appointments or other individuals not directly employed by the Trust.
- 2.3 The specific eligibility conditions are set out below and these conditions will form part of the employment offer to prospective employees.

3 Definitions

- 3.1 Relocation is the action of moving to a new place and establishing one's home there.

4 Principles

- 4.1 The Trust seeks to eliminate unlawful discrimination against colleagues, potential employees, patients or clients on the grounds of sex, marital status, disability, sexual orientation, gender identity, age, race, ethnic or national origin, religion, pregnancy/ maternity, political opinion, or trade union membership and to promote equality of opportunity and good relations between employees and clients.

- 4.2 Employees must at all times indicate an acceptance of these principles and fulfil their responsibilities with regard to equality legislation and the Trust's Equality Diversity and Inclusion Policy and protocols.
- 4.3 HM Revenue and Customs (HMRC) support such relocation schemes by providing tax relief on the benefits paid, providing their guidance is followed. The underlying principle is that expenditure should be reasonable, proportionate, and in the public interest.
- 4.4 The Trust's normal maximum relocation package is £8,000.
- 4.5 The scope and level of financial assistance to be provided will be determined by the Trust in consultation with the prospective employee before the appointment is formally confirmed.
- 4.6 Relocation expenses will only be paid after commencement of employment or commencement in a new post and after expenses have been incurred and original receipts produced.
- 4.7 Reimbursement as a general principle will be limited to the direct costs of relocating.
- 4.8 The allowances are not payable to an employee whose spouse, partner or another person normally residing with them is receiving or has received relocation assistance from the Trust or from another employer, in connection with the same move.
- 4.9 Relocation Assistance is offered subject to the agreement that should the employee leave the post within two years of appointment for reasons other than redundancy, redeployment due to ill health or TUPE transfer, repayment will be as follows:
- 100% within the first 6 months;
 - 75% within 12 months
 - 50% within 24 months
- 4.10 Where an employee has an agreed relocation package and does not move within a reasonable time after commencing employment, the Trust will withdraw from any agreement of financial support for relocation expenses.

5 Responsibilities

- 5.1 Director of Human Resources in consultation with the CEO are responsible for authorising advertising with the offer of relocation expenses, and for submitting relocation expenses for posts below Executive Director level.
- 5.2 The CEO in consultation with the Appointments and Remuneration Committee (ARC) is responsible for decisions on appointments to Executive Director level.
- 5.3 The Chair in consultation with the ARC is responsible for decisions on appointments for the CEO.
- 5.4 In the case of 5.2. and 5.3, there may be special circumstances where the normal maximum rates of £8,000 may be exceeded. Any extension to the £8,000 limit must be approved in advance by the Appointments and Remuneration Committee.
- 5.5 **The Human Resources Department is responsible for:**
- Keeping the provisions within this policy in line with best practice people management principles and HM Revenue and Customs (HMRC) requirements.
 - Checking the claim forms and monitoring requests for relocation expenses.
 - Providing advice and guidance to employees and external applicants on the application of this policy and procedure.
 - Ensuring that agreement for relocation expenses is made prior to advertisement.

5.6 **Employees**

Employees and external applicants are responsible for relocating and submitting one claim in total with the required receipts within 12 months of their start date in the applicable post.

6 **Eligibility**

- 6.1 Relocation expenses will only be considered when an individual is being relocated as a result of an organisational change, or the vacant post is classified as being hard to fill due to a shortage of suitable candidates, whether this is due to a skill shortage, or other labour market pressure. Consideration should always be given to the appropriateness of offering relocation expenses before posts are advertised.

- 6.2 In determining whether the person meets the eligibility requirements, they must:
- be starting a permanent new job with the Trust; the colleagues' duties are moving to a permanent new location as part of organisational change.
 - Be currently living more than one hour away from their new work base. The new residence must be within 30 miles of their new work base.
 - Change their sole or main residence as a result of starting the new employment/ new location as part of an organisational change.
- 6.3 The above eligibility will not apply where the applicant's partner or other person living with them have received similar allowances from any source as a result of their move to the area. If this a claim is made in these circumstances, it will be considered as fraud and reported to the NHS Fraud Team.

7 Levels of Assistance

- 7.1 The Trust's normal maximum relocation package is £8,000.
- 7.2 Up to the maximum level (outlined above), the amount allowed to the employee will be dependent on their property circumstances. Only one of the following can be selected:
- A For applicants with a property to sell and buy the relocation package maximum will be £8,000;
 - B For applicants who are selling a property and moving into rented property or who are moving from rented property and buying a property, the relocation package maximum will be limited to £5,000;
 - C For applicants either buying or selling a property in isolation the relocation package maximum will be limited to £4,000;
 - D For applicants who meet the criteria but who do not have a property to sell or buy, a limited relocation expenses amount to a maximum of £1,500 can be claimed for the cost of removing their possessions and administrative costs associated with entering into a tenancy agreement will be permitted

- 7.3 In all cases, appropriate receipts/documentation must be submitted with any claim.

8 Reimbursable Relocation Expenses

- 8.1 Relocation may be used for any of the following* up to the agreed maximum:

- Legal fees on sale, purchase (including stamp duty) or rental
- Estate agents fees on sale (normally the lowest of three estimates)
- Survey fee on purchase
- Cost of physical removals**and/ or storage of furniture (normally the lowest of 3 quotations)
- Cost of travel and 1 weekend accommodation for family to view the area
- Cost of interim local accommodation, for the employee only, for up to 3 months pending move
- Rent (excluding utilities) for accommodation up to the agreed amount or 3 months duration whichever is the lesser amount
- Rental referencing fees
- Advance/retention fees
- Utility disconnection charges

* Where there is a demonstrable improvement in the standard of accommodation between the old home and the new home, entitlement to expenses will be calculated on the cost of the equivalent standard of accommodation of the old home in the new location.

** If the employee wishes to perform the removal of furniture and effects themselves then the cost of hire of a van and fuel from the old home to the new home will be reimbursed on production of receipts.

9 Procedure

- 9.1 The prospective employee should check their eligibility for relocation expenses as soon as possible. The scope and level of financial assistance must be agreed by the Trust before the appointment is formally confirmed.
- 9.2. All requests for relocation assistance for eligible colleagues should be made and discussed at the time of offer of employment/relocation with the Trust.
- 9.3 Following relocation expenses authorisation, confirmation of a relocation package and the amount of allowance eligible for claim will be detailed in writing.

9.4 Original receipts should be submitted to the HR Service Centre along with the claim form (see Appendix B) and

- a solicitor's letter if a house is being purchased.
- or a copy of the tenancy agreement if a property is to be rented.

9.5 It is the responsibility of the recipient to keep copies of receipts for expenses incurred in respect of relocation in case of inspection by the HRMC, and the Trust will retain originals of such receipts.

9.6 The Trust reserves the right to withhold reimbursement of expenses if receipts are not produced as evidence of expenditure.

10 Fraudulent Claims

10.1 If a member of staff is found to have abused their claim for relocation expenses, they may be referred to HR for the matter to be investigated and dealt with through the Trust's Disciplinary Procedure. If the breach is so serious as to amount to a dishonest act and cause a financial loss to the Trust the matter may be referred to the Local Counter Fraud Specialist for investigation, which may lead to a criminal sanction.

11 Competence

11.1. Advice on the application of this policy to both line managers and staff will be provided by the HR department.

12 Monitoring

12.1. Human Resources (HR) will monitor the application of the policy and procedure. Feedback, legislature and changes to terms and conditions will be used to inform and improve policies, as well as provide recommendations for improving working practices. HR will provide relevant reports, based on this data, as required.

13 Audit and Review

13.1. All policies have their effectiveness audited by the responsible Management Group at regular intervals, and initially six months after a new policy is approved and disseminated.

13.2. Effectiveness will be reviewed using the tools set out in the Trust's Policy and Procedure for the Development and Management of Trust Policies and Procedures (also known as the Policy on Policies).

- 13.3. This document will be reviewed in its entirety every three years or sooner if new legislation, codes of practice or national standards are introduced, or if feedback from employees indicates that the policy is not working effectively.
- 13.4. All changes made to this policy will go through the governance route for development and approval as set out in the Policy on Policies.

15 References

- HRMC

Appendix A

PRIVATE & CONFIDENTIAL

Name & Address

Date:

Dear

Re: Relocation Package – Name and Job Title

Further to your recent offer of employment with South East Coast Ambulance Service NHS Foundation Trust I write to confirm the relocation package available to you. This sum will be paid only after employment has commenced and will be subject to:

- a) proof of purchase if buying a house -a solicitor's letter
- b) tenancy agreement, if renting a home
and
 - relocation from more than one hour away from your new work base to a new within 30 miles of your new work base.
 - The new residence being the sole or main residence

Relocation Assistance is offered subject to agreement that should you leave the post within 2 years of appointment or fail to implement the relocation arrangements proposed you will be required to repay part or all of the payment made to you. Repayment will be made as follows:-

- **Within 6 months of Appointment: 100%**
- **Within 1 year of Appointment: 75%**
- **Within 2 years of Appointment: 50%**

Outstanding payments will be recovered in your final salary.

You must be prepared to produce original receipts in respect of relocation expenses incurred against this relocation allowance in order to claim expenses.

I would be grateful if you could sign both copies of the relocation package offer and return one to me.

May I take this opportunity of welcoming you to the Trust and hope you enjoy your employment with us.

Yours sincerely

Appendix B

Relocation Expenses Claim Form

Name:		Employee / Payroll No:	
Post Title:		Start Date in New Post:	
Length of Contract:		Location of New Post:	
Relocation Package Agreed: (£8k is the max claim)		A (£8,000 max) B (£5,000 max) C (£4,000 max) D (£1,500 max) Circle the package which was agreed	
Previous Address:		Distance from previous address to new base	
New Address		Distance from new address to new base	
Rented:	Yes / No	Other:	
Expenses Incurred			
Description	Invoice Number	Invoice/receipt attached Y/N	Value
Total Amount being claimed:			
Declaration			
I hereby make a claim for reimbursement of expenses actually and necessarily incurred by me and in connection with my new appointment/relocation in line with the Relocation Expenses Policy. No other person connected to me will be claiming reimbursement for these costs.			
Signature			
Name:		Date:	
Line Manager Signature:		Date:	

Authorisation		
Director of HR in consultation with the CEO are responsible for the offer of relocation expenses, and for submitting relocation expenses for posts below Executive Director level	Signed:	Date:
Chief Executive Officer in consultation with the Appointments and Remuneration Committee (ARC) is responsible for decisions on appointments to Executive Director level.	Signed:	Date:
Chair of the Board in consultation with the ARC is responsible for decisions on appointments for the CEO	Signed:	Date:
Please return to Mileage&expensesclaims@secamb.nhs.uk		