

Removal & Relocation Policy	Type: Policy Register No: 04006 Status: Public on Ratification
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Developed in response to:	Management Need External Funding HMRC (Inland Revenue) regulations Best Practice
Contributes to CQC Regulation	18

Consulted With	Post/Committee/Group	Date
	LNC	13 May 2015
	JCNC	15 April 2015
	Executive Directors	15 April 2015
	Counter Fraud Specialist *	13 October 2015
Professionally Approved By	Colleen Hart, Deputy Director of Human Resources	23 March 2015

Version Number	3.2
Issuing Directorate	Human Resources
Ratified by:	Document Ratification Group
Ratified on:	26 th June 2015
Trust Executive Sign Off Date	July 2015
Implementation Date	6 th July 2015
Next Review Date	May 2018
Author/Contact for Information	Rachel Roper, HR Adviser
Policy to be followed by (target staff)	All Trust staff
Distribution Method	Intranet & Website
Related Trust Policies (to be read in conjunction with)	Trust's Grievance Policy Travel and Subsistence Expenses Policy Counter Fraud and Corruption Policy*

Document Review History

Version No	Authored/Reviewed by	Active Date
1.00	Nick Groves	April 2004
2.0	Davina Harvey	May 2007
2.2		2011
2.3 extension	Colleen Hart	17th November 2015
3.0	Rachel Roper, HR Adviser	6 th July 2015
3.1 add refs to Counter Fraud*, 7.1, App 1	Jan Mumford	24 November 2015
3.2 add Section 16 Counter Fraud	Kate Leeke	17 July 2017

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Appendix 1 Relocation/Removal/Excess Travel application Form

1. Purpose

- 1.1 This policy outlines the arrangements and process for claiming relocation expenses for moving home, or, in the case of doctors, to be able to fulfil any on-call requirements.
- 1.2 To provide clear guidance on the eligibility and what can be claimed.

2. Aims

- 2.1 Circular AL (GC) 1/93 gave delegated responsibility to Trusts to decide on the level of financial assistance for removal and relocation that it will allow. This document sets out the Trust's policy and procedure for removal and relocation expenses, and excess travel for Junior Doctors.

3. Scope and Eligibility

- 3.1 This policy applies to all substantive employees, however in order to apply to claim for removal and relocation expenses the following criteria should apply;
- 3.2 Where, the relocation of an employee's home is necessary upon offer and acceptance of a substantive position, the position must be identified as eligible in advance. Posts that will be eligible must;
 - be clearly stated on the UK Home Office Border Agency, Shortage Occupation list
or
 - be proven, by unsuccessful advertisement and identified as "hard to recruit" positions. In this case the Recruiting Manager must evidence this and written agreement must be obtained from the Chief Medical Officer/Chief Executive
- 3.3 The new accommodation must be within 10 miles and 30 minutes travelling distance from the main base.
- 3.4 The allowances are not payable to an employee whose spouse, partner or other person normally residing with them is receiving or had received relocation assistance from the Trust or from any other source.
- 3.5 Doctors on a recognised rotation between Healthcare Trusts are eligible to claim relocation and excess mileage in accordance with the Policy's determined by their respective Deanery or Local Education and Training Board (Health Education East of England, Health Education North West London, Health Education South London, Health Education North Central and East London). FY1 doctors are not eligible to claim expenses. Non-funded Out of Programme Experience (OOPE) trainees are not eligible to claim expenses.
- 3.6 HEEoE trainees should consult the Policy for the Reimbursement of Removal or Rotational Travel Expenses for Doctors in Training, available from Medical Resources , or visit www.eoedeanery.nhs.uk/medical/page.php?areaid=51 for

further instruction on eligibility and complete the necessary forms. Forms and evidence should be submitted to Medical Resources for processing before being sent to HEEoE for final authorisation. Once this is completed MEHT will pay the authorised amount.

- 3.7 Trainees from any of the 3 London LETB's should consult their respective designated body for further details on how to claim expenses.
- 3.8 The Director of Human Resources retains the discretion to extend eligibility to other positions that may not fit the criteria set out in Section 3.1.
- 3.9 Written approval from the Chief Medical Officer/Chief Executive must be obtained for any extension.

4. Conditions

- 4.1 The submission of all expenses in respect of permanent removal and relocation must be submitted within 12 months of taking up the post. The reimbursement of removal and relocation expenses is at the discretion of the Trust.
- 4.2 Claims made under this policy must be incurred before the end of the tax year following the tax year in which the employee takes up his/her post in the new employment, to be eligible for tax exemption. Any claims paid outside of this timescale will be subject to tax and National Insurance under current Inland Revenue rules.
- 4.3 Relocation expenses can be claimed under the detailed conditions set out in this document. It should be noted that this figure is within the current £8,000 tax-free maximum allowed by the Inland Revenue. However, employees should note that certain items of expenditure within the Inland Revenue £8,000 limit may be taxable. For further information on this you should seek advice from the Inland Revenue.
- 4.4 Should there be a demonstrable improvement (betterment) between the old and new homes, reimbursement of the expenses associated with the purchase of the new home will be limited to those based on the notional purchase price. Betterment is calculated by reference to the size, type and location of the old property.
- 4.5 All claims must have been reasonably incurred, reimbursement will not be made without the production of all receipted invoices to accompany the claim.
- 4.6 No compensation will be paid for any loss (including any loss occurring through 'negative equity') incurred on the sale consequent upon transfer to the employ of the Trust. All claims must be signed and submitted on the appropriate form within 6 months of the expenditure.
- 4.7 Any journeys claimed (except for excess travel) will be reimbursed at public transport rates.

- 4.8 The scope and level of financial assistance should be agreed by the Trust before the appointment is formally confirmed. Eligibility and approval or removal expenses following appointment cannot be guaranteed and will be at the absolute discretion of the Trust.
- 4.9 All reimbursements for excess travel in lieu of relocation expenses are not subject to the £8000 exemption limit set by HMRC/Inland Revenue.

5. Role of the Applicant/Employee

- 5.1 Applicants/Employees should check their eligibility for removal expenses as soon as possible and should apply to claim removal and relocation expenses immediately after offer of employment.
- 5.2 Applicants/Employees will be required to obtain written agreement from Chief Medical Officer/Chief Executive of the expenses that will be reclaimed.
- 5.3 Original receipts/documentation as proof of the expenses must be provided before the expenses are reimbursed.
- 5.4 Applicants/Employees must disclose any other source of financial assistance for the removal and/or relocation, including that being paid to other members of the household.
- 5.5 Line Managers must be informed by the employee if personal circumstances change that may affect the eligibility of the removal and relocation expenses.
- 5.6 There will be no automatic right to claim removal or relocation expenses, applicants/employees should therefore not assume so.
- 5.7 Employees must complete and submit the P20 Relocation Expenses Claim Form that can be found on the Trust's Intranet to claim the expenses that have been agreed.

6. Role of the Line Manager/Head of Department

- 6.1 It is expected that the Line Manager/Head of Department will ensure staff are made aware of the entitlement and this Policy when offering employment.
- 6.2 Must ensure that all applications and agreement to reclaim removal and relocation expenses are completed in accordance with this Policy.
- 6.3 Ensure that the relevant documentation is completed and that written agreement is obtained from Chief Medical Officer/Chief Executive to confirm that expenses can be reclaimed.

7. Application Form

7.1 In all cases, the Relocation/Removal/Excess Travel Application Form and declaration (Appendix 1) must be completed, signed and returned to the HR Department, before any claims can be considered. Providing false information on this form will result in the matter being passed to the Local Counter Fraud Specialist to investigate.

8. Entitlements of Staff with the Trust for more than two years - Homeowners

8.1 The level of assistance for homeowners will be up to a maximum limit of £7,500.00 and is dependent upon house sale. This will include all fees, offsetting the cost of any temporary accommodation, removal of furniture and effects, miscellaneous expenses incurred in moving etc. If there is no house sale, there is no entitlement.

9. Entitlements of Staff with the Trust for more than two years - Tenants

9.1 The level of assistance for tenants who are required to move to or purchase in the new area is £1,000.00. This will be available for solicitors' fees and removal of furniture and effects.

10. Staff with the Trust for more than 2 years - Removal Charges

10.1 Eligible staff can claim the costs of removal of furniture and effects. There must be three written quotations and the Trust will reimburse the lowest. The employee is however, at liberty to use whichever company they wish.

11. Staff with the Trust for more than 2 years - Homeowners - Expenses Associated with the sale and purchase of property

11.1 Items which can be claimed are:

- Legal Fees
- Stamp duty. The amount depends on the notional purchase price, subject to betterment, and must be within the maximum of £7,500
- Surveyors Fees
- Estate Agent/auctioneers fees.

11.2 All expenses under this heading will count towards the £7,500 limit.

11.3 The following items will be excluded:

- Interest on bridging loans
- Increase in insurance premiums

11.4 Where the purchase of a property is abandoned, the costs incurred may be reimbursed at the Trust's discretion but on one occasion only. The costs must be reasonable in relation to the work done. The employee will be required to satisfy

the Trust that there was no responsibility on their part for the abandonment of the purchase. Similarly, where the sale of the property in the old area is abandoned through no fault of the employee, the Trust may reimburse any cost incurred up to that point. Any expenses under this heading will count towards the £7,500 limit.

12. Staff on Fixed Term Contracts up to Two Years

12.1 Assistance with removal and associated expenses may be granted based on what is reasonable at the discretion of the Trust, to staff who, as a result of taking up employment with the Trust **either** need to move their home as they live in excess of a reasonable travelling distance from their new normal place of work, e.g. in excess of 25 miles and 45 minutes normal travelling time **or** be required to live within a lesser distance in order to fulfil their contractual commitments, i.e. on-call.

13. Trust Appointments of less than one year

13.1 Expenses will be limited to the cost of transporting personal effects by car, or van hire to a maximum of £250.00. This can be claimed to offset any expenses incurred if any other method of removal or relocation is used.

14. Trust Appointment of one year and up to 2 years

14.1 Staff will be eligible to claim removal expenses up to a maximum limit of £1000 and pro rata to the length of their appointment. This will be limited to solicitor's fees, and is inclusive of up to a maximum of £500 towards the cost of removal of furniture and effects. If the move has not taken place within one month of appointment, a request for an extension of time must be made giving the reasons why the move has not taken place. Written requests should be passed to the HR department in the first instance.

14.2 Staff who move into hospital or other local rented accommodation, but who own or rent a permanent home which is in excess of 25 miles and 45 minutes travelling time from the Trust, may claim either:-

- Assistance towards the cost of renting local accommodation, unless income can be generated by letting out the permanent home AND/OR the cost of one return journey per week, at public transport rates, in order to visit the permanent home for security reasons. This is limited to a maximum £100 per month until a maximum entitlement of £1000 is reached
- or**
- Excess Travel - staff on a recognised regional rotation only between this Trust and other Trusts (at FY2 onwards) can claim excess travel in lieu of removal expenses. The mileage that may be paid under these circumstances is the difference between the mileage from home to the base place of work, and the mileage from home to the new place of work (as set out in the Terms and Conditions of Service paragraph 315). The base place of work is defined as the first place of work on the training programme. Excess travel under

these provisions will be paid at the NHS public transport rate and only standard class travel will be reimbursed.

14.3 To be able to claim excess travel costs, Trainees must meet the criteria set out in paragraphs 8 – 13 of Health Education East of England's Policy on the Reimbursement of Removal or Rotational Travel Expenses for Doctors in Training available from Medical Resources.

14.4 Reimbursement will not be made for retrospective claims for previous financial years.

15. Appeal

15.1 Should an employee feel that they have been treated unfairly in relation to the decisions and agreements of their removal and relocation expenses they may pursue this matter as a grievance in accordance with the Trust's Grievance Policy.

16.0 Counter Fraud

16.1 Employees alleged to be involved in fraudulent activity may render themselves liable to disciplinary action, including termination of employment.

16.2 Employees must be aware that failure to provide a true declaration when asked by the Trust, or the making of a false declaration, could result in an investigation by the Local Counter Fraud Specialist which could lead to disciplinary and/or criminal/civil action.

17. Audit

17.1 Information is recorded on the application forms attached, a copy is held on the employee's personal file and a copy within finance and on file with the Human Resources and/or Medical Resources.

17.2 Human Resources and/or Medical Resources will also log these details onto a spread sheet which identifies how many claims are being made, applications granted and from which areas. The application form requires two signatures. This information is available for review and audit.

18. References

18.1 Removal and associated expenses guidance for doctors in training - NHS Employers. Circular AL (GC)1/93 page 13.

18.2 Health Education East of England Policy for the Reimbursement of Removal or Rotational Travel Expenses for Doctors in Training – version 1.9, November 2014.

MID ESSEX HOSPITAL SERVICES NHS TRUST

Relocation/Removal/Excess Travel Application Form

Please ensure you have read the policy before completing this form and understand what you are entitled to claim for.

Personal Details

Full Name		Position	
Start Date in Post		End date in post (if applicable)	
Date Form Completed		Payroll Number	

Please Select one of the Following;	I wish to claim for permanent relocation and have been appointed to a permanent position. (Complete parts 1A, 1C – 29)	<input type="checkbox"/>
	I wish to claim for assistance with moving into locally rented accommodation. (Complete parts 1A, 1C and 2-5 and 29 onwards)	<input type="checkbox"/>
	I am not moving and wish to claim for assistance with excess travel. (Complete parts 1B, 1C and 31 onwards.)	<input type="checkbox"/>
	Reimbursement will not be made for retrospective claims for previous financial years.	<input type="checkbox"/>

Will any member of your family receive reimbursement of removal expenses from any source?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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Property Details

		Former Address	New/Current Address
1A	Address for permanent relocation, Moving into rented accommodation and removals.		
1B	Address for Excess travel		
1C	Distance from base (miles)		
2	Is the property being sold or the tenancy terminated	Yes <input type="checkbox"/> - If yes, go to Q4. No <input type="checkbox"/>	

3	Is the property being rented out	Yes <input type="checkbox"/> - If yes, go to Q29. No <input type="checkbox"/>	
4	Is it Hospital accommodation.	Yes <input type="checkbox"/> - If yes, go to Q29. No <input type="checkbox"/>	
5	Owner Occupied /Rented		
6	Leasehold / Freehold		
7	Type of property		
8	Sale Price		
9	Purchase Price		
10	Annual Water Rates		
11	Annual Council Tax		
12	Purchasing Legal Fees (Approximate)		
13	Number of bedrooms		
14	Number of other rooms		
15	Plot size		
16	Garden amenities e.g. summer house, pool etc.		
17	Garage – number & approx. size		
18	Any other amenities		

Expenses Incurred

		Amount claimed	Amount payable (office use only)
	Expenses of house purchase		
19	Solicitors fees		
20	Stamp duty		
21	Land registration		
22	Incidental legal expenses		
23	Expenses in connection with mortgage/loan		
24	Private survey fee		
25	Electric wiring test		
26	Drains test		

	Expenses of house sale		
27	Solicitors fees		
28	Estate agent/auctioneers fee		
	Other		
29	Removal of household furniture and/or personal effects		
	Fixed term contracts only		
30	Assistance with renting local accommodation (must have permanent home in excess of 25 miles and 45 minutes travelling time)		
31	Excess travel – mileage from home to base – (must have permanent home in excess of 25 miles and 45 minutes travelling time)		

Further information and declaration

Previously Claimed Removal Expenses or Excess Travel from the NHS	Name of Trust	Amount Claimed
1st Post on rotation/training		
2nd Post on rotation/training		
3rd Post on rotation//training		
4th Post on rotation/training		
5th Post on rotation/training		
6th Post on rotation/training		
Others as appropriate		
Total		

I do not wish to move my home but would like to claim excess travel in lieu, within the prescribed financial limits stated in the enclosed policy.

I do not wish to claim removal expenses, but as I am paying a mortgage / rent elsewhere I would like to claim assistance towards the cost of renting hospital or local accommodation within the prescribed financial limits stated in the attached policy. I confirm that no part of this mortgage / rent is paid by anyone else.

I only wish to move my personal belongings . I confirm that there is no other entitlement to recover in full or part from any other source.

I have read the attached policy and agree to abide by the conditions therein. I wish to register my intention to submit a claim when I take up my appointment.

I agree to submit a claim with receipts for allowable relocation expenses within one year (Permanent post of two years or more duration)

I agree to submit a claim with receipts for allowable relocation expenses within one month

I agree to submit monthly confirmation and evidence of continuing commitments elsewhere (fixed term contracts).

I confirm that no financial assistance has been given to me, my spouse, partner or other person normally living with me from any other source in respect of this and agree that I will reimburse any such monies to Mid Essex Hospital Services NHS Trust.

I have checked the information on the attached Relocation Form and certify that it is correct and complete to the best of my knowledge. I understand that knowingly to make a false declaration may result in prosecution.

To enable the NHS to check that this form has been completed appropriately and honestly, and in order to prevent and detect fraud and incorrectness, I consent to the disclosure of relevant information to and by the Hospital Trust, the NHS Counter Fraud and Security Management Service and Inland Revenue.

I undertake to refund payments received, if I end my contract within 2 years, or prior to the end of my fixed term contract. These repayments are linked to length of service as follows

100% for employees leaving within 6 months
 75% 6 – 12 months
 50% 12 – 18 month
 25% 18 – 24 months

I authorise the Mid Essex Hospital Services NHS Trust to deduct from my final salary, the whole or part (at the Trust's discretion) of removal and associated expenses paid to me, should I leave the Trust within the period specified above. Should the sum of removal expenses I receive exceed the net total of my final salary, I undertake to repay the appropriate proportion.

Providing false information on this form will result in the matter being passed to the Local Counter Fraud Specialist to investigate.

Applicants Signature		Date	
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Declaration and undertaking

Authorisation

Before authorising please ensure that all relevant parts have been completed and the declaration has been signed.			
Checked by (Name)		Designation Date of checking	
Authorised in HR by (Name)		Designation Date of Authorisation	