



Relocation Expenses Policy

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Grampian Area
Partnership
Forum

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Signature

Signature

Signature

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VERSION 2

The provisions of this policy, which was developed by a partnership group on behalf of Grampian Area Partnership Forum, apply equally to all employees of NHS Grampian except where the national terms and conditions that govern an individual's employment provide for a different application – see Section 2 of this policy.

**NHS Grampian
Relocation Expenses Policy**

If you have difficulty understanding the English language, this policy can be made available to you in a language of your choice.

This policy can also be made available, on request, in other formats e.g. in large print or on a computer disk.

For all requests for copies of this policy in another language, or in an alternative format, please call the Corporate Communications Team on 01224 554400.

Revision History:

Document Title	Policy Version	Date approved by GAPF	Review Date
Relocation Expenses Policy	2	Approved at the 12 February 2019 GAPF Policies Sub-group to update the form at Appendix 8.	Policy currently subject to review.
Relocation Expenses Policy	2	As above	Review date amended to 31 December 2023

NHS Grampian Relocation Expenses Policy

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NHS Grampian Relocation Expenses Policy

1 Introduction

NHS Grampian recognises that financial assistance with relocation helps employees relocating to or within, Grampian to meet the considerable demands of moving home and supports the recruitment and retention of high quality staff. This Relocation Expenses Policy consequently provides such employees with a support structure which aims to assist them to have the best prospect of settling into their new post.

This policy has been developed in partnership in order to harmonise the arrangements previously applying within NHS Grampian.

2 Eligibility and guiding principles

- This policy applies to all staff except where the national terms and conditions that govern an individual's employment provide for a different application, in which case the national terms and conditions will take precedence. For example, the application of the policy to Hospital Medical and Dental staff, or doctors in community medicine and the community health service, or dentists working in community dental service and dental public health is subject to the modifications set out in their terms and conditions of service.

A specific exception is the following groups of medical staff to which separate guidance applies:

Speciality Trainees as listed below who have an educational programme lasting less than 2 years with NHS Grampian -

- Fixed Term Specialist Training Programmes - Transitional
- Specialist Registrars appointed prior to 31st December, 2006
- Speciality Training Registrars
- Post Foundation Specialists

Speciality Trainees, or GP Speciality Trainees, who have an educational programme lasting a minimum of 2 years with NHS Grampian. These are defined as -

- Speciality Trainees
- GP Speciality Trainees, including GP Speciality Training Registrars

HR can provide advice on what national terms and conditions apply to an individual's employment and how these terms and conditions should be applied.

- Expenses will be reimbursed, to new or existing staff, only when the appointing officer and the relevant HR manager are satisfied that the removal of the employee's home is required and the arrangements proposed, including location of new home, are reasonable.
- The expenses in respect of which payment is claimed must have been incurred by the applicant and evidenced by receipts where stated in the policy. In addition, expenses which are claimed **must not** be recoverable, in full or in part, from another source e.g. through their partner's employer.
- Should an employee choose to leave NHS Grampian employment within two years of the date of taking up the post for which relocation expenses were paid, a proportion of the amount reimbursed under the relocation expenses provision will require to be refunded. Repayment will be proportionate to the part of the 2 years unfilled – see **appendix 1**.

Note: this provision does not apply to those grades of Speciality Trainee who have an educational programme lasting **less** than 2 years.

- It is a key component of this Policy that the appointing officer will indicate to the employee the level of assistance that may be provided and the aspects of removal costs, including limits, that can be reimbursed as early as possible in the recruitment process. This will be subject to authorisation by the relevant HR manager.
- The general principle that the relocating employee will not obtain financial betterment in the form of an improved or larger property at a cost borne by NHS Grampian applies to this policy. In respect of property upgrading or improvement the level of reimbursement on relevant elements of the relocation package will be restricted to the notional evaluation i.e. the cost of purchasing the equivalent of the employee's current property in the new area. An Independent Valuer will determine this notional valuation.

3 Scope and level of financial assistance

The scope and level of financial assistance to be provided will be determined by NHS Grampian following discussion with the employee/prospective employee and authorisation from the relevant HR manager. In providing assistance, NHS Grampian will ensure equity between one category of staff and another, while balancing the organisation's interests with the needs of the employee/prospective employees. In agreeing the assistance to be provided, NHS Grampian will have regard to all of the individual employee's circumstances.

Under normal circumstances, financial assistance will be agreed up to £8,000. There may, however, be exceptional circumstances that warrant the exercise of discretion.

Applications, detailing the exceptional circumstances should be made in writing, to the HR Director and must have been endorsed by the individual's general manager or director with input from the relevant HR Manager. Only one such application for discretion to be exercised will be considered during the course of the relocation and then only for either a fixed amount or duration as applicable.

4 Types of expenditure

NHS Grampian may meet elements of expenditure falling within the following main expense headings:

- any reasonable costs incurred in relocation, including reasonable expenses incurred in the search for accommodation in the new area – see **appendix 2** for details
- reasonable **receipted** expenditure incurred in the sale and purchase of property – see **appendix 3** for details
- the removal and storage of furniture and effects – see **appendix 4** for details
- general and miscellaneous removal costs – see **appendix 5** for details

This Policy is designed to allow relocating employees to select those items most appropriate to their individual circumstances from a menu of options. Where a financial limit applies to an individual expense reimbursement this is stated. The agreed overall package limit will apply at all times.

5 Removal expenses - supplier arrangements

Pickfords is the supplier of this service for NHS Grampian and should be utilised for removal and house sale/purchase.

Their service encompasses

Advice & support including legal services relating to sale, purchase, lease of residential property and the reservation / sourcing of temporary accommodation.

Residential removal, packaging and storage.

Pickfords require 10 working days notice prior to your intended relocation date.

Named Contacts:

George Achikeh Tel: 0203 188 2620
 Freephone: 0800 21 21 55
 george.achikeh@pickfords.com

Mhairi Anderson Tel:0141 336 2833
 mhairi.anderson@pickfords.com

Your HR Service Centre Relocation Contact will issue Pickfords with authorisation to facilitate your relocation once your application has been returned to NHSG and approved.

Pickfords invoice NHSG direct to avoid the relocating employee being out of pocket, up to their approved relocation package limit. Costs will be met by NHS Grampian subject to the agreed relocation package limits not being exceeded. NHS Grampian **will not** accept an employee's own alternative removal company or solicitor for house purchase our supplier having gone through a rigorous process to establish the value for money and quality of service that they offer.

6 Reimbursement

Claims for reimbursement should be made to the relocating employee's HR Service Centre, Relocation Contact as expenses are incurred using the Relocation Expenses Claim Form shown at **appendix 8**. Full details should be provided and receipts must be attached, as necessary, to avoid delay in reimbursement.

7 Tax and HM revenue and customs limits

Currently, in order to qualify for tax relief, qualifying removal expenses must normally be incurred or the benefits have been provided before the end of the tax year following the tax year in which the employee commenced employment with the organisation which is contributing to their removal/relocation expenses (a tax year runs from 6 April - 5 April). HM Revenue and Customs has powers to extend this period on application. Employees should therefore ensure they take such action, as they consider necessary to extend the period if appropriate.

The first £8,000 of qualifying relocation expenses are currently exempt of tax. Any relocation expenses or benefits in excess of the HM Revenue and Customs £8,000 limit are subject to tax and will be reported by NHS Grampian to the HM Revenue and Customs on the employee's Form P11D – Return of Expenses and Benefits.

In the case of miscellaneous expenses Income Tax Relief applies where domestic goods intended to replace items used in the old home, which are not suitable for use in the new home are purchased. When submitting a claim for miscellaneous expenses the employee should certify whether or not they received a sum in payment of the goods, which are not suitable for use in their new home.

If required, further guidance can be obtained from your named relocation contact within the HR Service Centre Payroll Team.

8 Enquiries

Should you have any enquiries at any point during your relocation please contact

Victoria McLennan
HR Service Centre,
Payroll Department,
Westholme,
Woodend,
Queen's Road,
Aberdeen.
AB15 6LS

Tel: 01224 556545
victoria.mclennan@nhs.scot

Proportion of relocation expenses due to be paid if employee leaves within 2 years

Number of 2 months served	Proportion of expenses due to be refunded
1	23/24 th
2	22/24 th
3	21/24 th
4	20/24 th
5	19/24 th
6	18/24 th
7	17/24 th
8	16/24 th
9	15/24 th
10	14/24 th
11	13/24 th
12	12/24 th
13	11/24 th
14	10/24 th
15	9/24 th
16	8/24 th
17	7/24 th
18	6/24 th
19	5/24 th
20	4/24 th
21	3/24 th
22	2/24 th
23	1/24 th
24	nil

Expenses incurred in the search for accommodation in the new area

Expenditure item	Conditions applying
Preliminary visits to new area	<ul style="list-style-type: none"> • Receipted expenditure for relocating employee and dependants, including overnight stay and associated expenses (if required). • Travel Expenses at Public Transport Rate (PTR) of 24p per mile or NHS Grampian Lease Car Rate (where applicable) or alternatively economy travel by rail or air.
Excess daily travelling expenses	<ul style="list-style-type: none"> • Travel Expenses at PTR, or NHS Grampian Lease Car Rate (where applicable) • Maximum daily limit of £35, equivalent to long term night subsistence rate. • Maximum duration 6 months.
Subsistence allowance/ temporary accommodation	<p>Receipted expenditure</p> <ul style="list-style-type: none"> • Normally applies to householders only (defined as employee owning, or renting, unfurnished accommodation in the old area) • Maximum £750 per month • NHS accommodation chargeable • No assistance if letting former home (exception rotational appointments) • Maximum duration 6 months. • Services of NHS Grampian supplier ,namely Pickfords available.
Journey to take up post	<ul style="list-style-type: none"> • Receipted expenditure for relocating employee and dependants, including overnight stay and associated expenses (if required). Limited to one occasion only and one vehicle. • Travel Expenses at PTR, or NHS Grampian Lease Car Rate (where applicable) or, alternatively, economy travel by rail or air.
Travelling expenses for visits home	<ul style="list-style-type: none"> • If partner/family residing at former home • Travel expenses at PTR, or NHS Grampian Lease Car Rate (where applicable), or economy travel by rail or air.

Reasonable receipted expenditure incurred in the purchase and sale of property

Expenditure item	conditions applying
<p>Reasonable receipted legal and other expenses for example:</p> <ul style="list-style-type: none"> - solicitors/estate agents - stamp duty - incidental legal expenses - mortgage redemption/arrangement - survey/valuation fees - unsuccessful attempt(s) to purchase 	<ul style="list-style-type: none"> • Receipted purchase costs includes legal fees restricted to the notional valuation of comparable property in new area. Services of NHS Grampian supplier ,namely Pickfords must be used for house purchase. • Not applicable to non householders (see earlier definition) • Sale costs restricted to 2% of selling price. • Letting - associated legal expenses can be reimbursed. • Charges incurred in obtaining a notional valuation will be set against the relocation package.

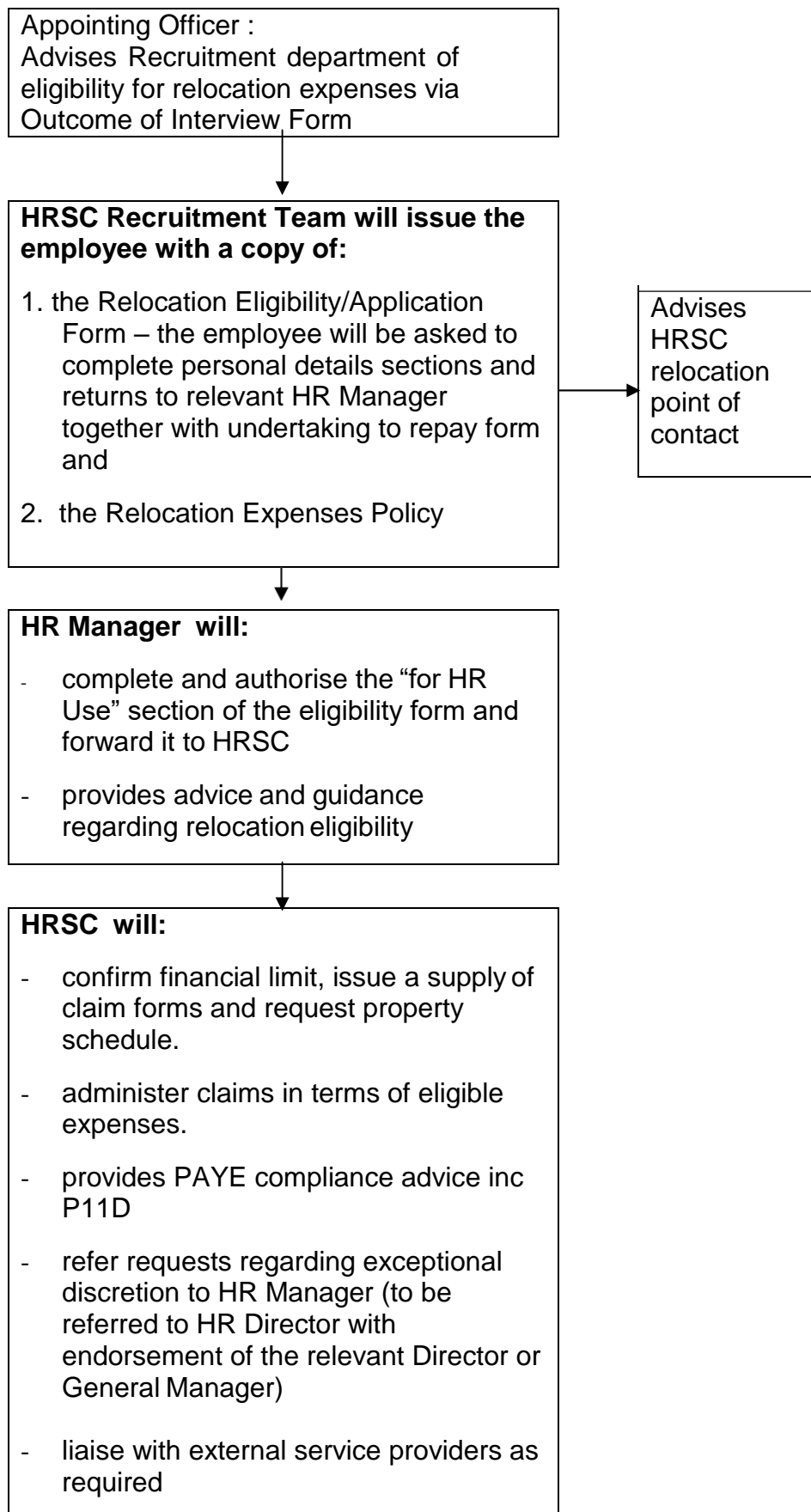
removal and storage of furniture and effects

Expenditure item	Conditions applying
<p>Reasonable costs for example:</p> <ul style="list-style-type: none"> • removal of furniture and effects from old to new home. • storage of furniture and effects for a reasonable period • travelling expenses of employee and dependents 	<ul style="list-style-type: none"> • Services of NHS Grampian supplier, namely Pickfords must be used. • Special items/arrangements, including animals and livestock, are at the relocating employee's own expense. • Storage - maximum duration 6 months. • Same as journey to take up post – see appendix 2.

General and miscellaneous removal costs

Expenditure item	Conditions applying
Single payment for additional expenses arising as a result of the move to permanent accommodation.	<ul style="list-style-type: none"> • Non-householder - £500 maximum • Householder - £1,000 maximum • Householder with one or more child - £2,000 maximum <p>Where receipts to the value of the amount claimed are not submitted, the payment will be subject to PAYE. - please refer to Section 7, HM Revenue and Customs Limits.</p>
Employee and family support	
Services of relocation company	<ul style="list-style-type: none"> • Allows relocating employee access to services such as orientation/familiarisation tours and location and home search services from within their agreed relocation package. Services of NHS Grampian supplier, namely Pickfords must be used. • Reimbursement by NHS Grampian on an employee's behalf, for the use of these services, is classed by the HMRC as the employee receiving a taxable benefit and as such will be reported via p11d at the end of the financial year.
Bridging loans – exceptional circumstances only	
Bridging loan interest not exceeding estimated selling price of old property.	<ul style="list-style-type: none"> • At the discretion of the HR Director and only if the sale is legally binding, or contracts have been exchanged. Maximum duration 6 months. <p>Under no circumstances will financial support be given to open-ended bridging arrangements. The maximum discretion will be £2,000 over the agreed relocation package.</p>

Relocation process - flowchart



Relocation expenses information leaflet

A copy of NHS Grampian's Relocation Expenses Policy is enclosed.

While precise details of each relocation assistance package will inevitably reflect each eligible employee's individual personal circumstances e.g. householder, non-householder etc., it is NHS Grampian's policy to provide as much friendly guidance and practical support as possible to prospective employees relocating to Grampian.

Under normal circumstances, a maximum of £8,000 in total will be reimbursed to any one employee and you are, therefore, advised to ensure that your own criteria for claiming relocation expenses has been verified prior to committing yourself to any expenditure.

Relocation Application Form

Appointee

Surname: _____ Forename: _____

Current address (prior to commencing employment with NHS Grampian):

Telephone no: _____ Email: _____

Current post (prior to commencing employment with NHS Grampian):

Name and address of current employing authority (prior to NHS Grampian):

Current Accommodation [tick as appropriate]

- Owner occupied
 Rented Furnished
 Rented Unfurnished
 Hospital Accommodation
 Residing with parents/family/friends

Note: If you own or rent a property a copy of your mortgage or rental agreement must be submitted alongside this eligibility form.

Post appointed to within NHS Grampian: _____

Specialty: _____

Start date: _____

Type of Contract with NHS Grampian [tick as appropriate]

- Fixed Term/ Temporary
 Permanent

Details of Family

Spouse/Partner YES/NO

No. and Ages of Children _____

If you own a property please answer the following questions:

1. Do you intend to sell the property in your former area? Yes No

2. Do you intend to purchase a new property on relocation
to NHS Grampian? Yes No

3. Do you intend to rent private accommodation on relocation
to NHS Grampian? Yes No

4. Do you intend to rent temporary hospital/private rental accommodation while seeking a
property to purchase? Yes No

5. Will your partner/family still be residing at your former home?
Yes No

6. Will your partner/family be relocating to NHS Grampian? Yes No

If you rent a property (including hospital accommodation) please answer the following questions:

1. Do you intend to rent a new property on relocation? Yes No

2. Will your partner/family still be residing at your former home? Yes No

3. Will your partner/family be relocating to NHS Grampian? Yes No

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.

Undertaking to Repay

I understand and acknowledge that, should I leave the service on NHS Grampian within a period of 2 years from the date of taking up employment, I undertake to refund NHSG such proportion of the amounts reimbursed to me under the provisions of Section 2 and Appendix 2 of the Relocation Expenses Policy. Such repayment will be made by deduction from salary, where final salary is insufficient to recover the full amount due to NHS Grampian; I understand that I require to pay the outstanding balance prior to my date of leaving employment with NHS Grampian.

Please advise your manager, HR and the Relocation Officer if you will be leaving within 24 months from the date of taking up employment.

Signature of claimant: _____ **Date:** _____

Please complete and return to the Operational HR department at:

Westholme, Woodend Hospital, Queens Road, Aberdeen, AB15 6LS or email to gram.hr@nhs.scot

To be Completed by Human Resources

Post: _____

Specialty: _____

Anticipated date of appointment: _____

Anticipated duration of appointment: _____

Rotational appointment: Yes No

Property Owner

Hospital Accommodation

Renting Accommodation

Residing with parents/family/friends

Amount of Relocation package: _____

Authorised signatory: _____

Date: _____

HR Hub contact: _____

