

ASSISTED RELOCATION EXPENSES POLICY

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Directorate	Corporate
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Policy Author	Operational Lead for Medical HR
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This policy will be reviewed in line with the Document Control Policy, please read the policy in conjunction with any updates provided by National Guidance.

DOCUMENT HISTORY

DOCUMENT HISTORY (Procedural document version numbering convention will follow the following format. Whole numbers for approved versions, e.g. 1.0, 2.0, 3.0 etc. With decimals being used to represent the current working draft version, e.g. 1.1, 1.2, 1.3, 1.4 etc. For example, when writing a procedural document for the first time – the initial draft will be version 0.1)					
Date of Issue	Version No.	Date Approved	Director Responsible for Change	Nature of Change	Ratification / Approval
10/02/2010	1.0	10/02/2010	Mark Elmore	Approved at	Integrated Governance Committee
29/03/2012	1.0	29/03/2012	Mark Elmore	Logo and wording updated for new organisation	
March 2013	2.0			DRAFT	
	2.1		Executive Director of Nursing & Workforce	Addition of counter fraud. Section 8	
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17/12/2013	2.4	17/12/2013	Executive Director of Nursing & Workforce	Ratified at	Partnership Forum
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29/01/2021	4.0		Director of People and Organisational Development	12-month blanket policy extension due to covid 19 applied with author review date set 180 days prior to Valid to Date.	Quality & Performance Committee
27/04/2021	4.0		Director of People and Organisational Development	Extended policy uploaded and linked back with new Cover sheet	Corporate Governance
21/02/2022	5.0		Director of People and Organisational Development	Updated Policy Approved at	Partnership Forum Joint Local Negotiating Committee

NB This policy relates to the Isle of Wight NHS Trust hereafter referred to as the Trust

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1. Executive Summary

This Policy is a strategic statement regarding Assisted Relocation Expenses. It defines who is eligible for such expenses, the role of Trust Managers, the level of assistance available and the HM Revenue & Customs taxation exemptions that apply providing the Trust approves such expenses within HMRC guidance.

Assistance with relocation expenses may be granted to employees in line with HMRC guidance, irrespective of their previous employer, who take up an appointment with the Isle of Wight NHS Trust ("The Trust") and are required to sell their home and relocate to the Isle of Wight.

Assisted Relocation expenses will only be granted upon the employee signing an undertaking that they will not leave the employment of the Trust within a period of two years. Where an employee breaks the undertaking by means of voluntary resignation, they will be required to refund the expenses paid.

This Policy does not apply to Medical Staff undertaking training via the Deanery. It also does not apply to anyone who has been in receipt of a relocation allowance through their Partner's employer. By applying for Assisted Relocation, you are confirming you have not been in receipt of any other relocation cost relating to your appointment at the Trust. Failure to disclose the receipt of other relocation assistance would be viewed seriously by the Trust and the disciplinary procedure may be invoked and relocation costs would need to be paid back to the Trust and would be claimed via deductions from salary.

2. Introduction

The Trust wishes to be an employer of choice. It is necessary to attract employees to live on the Isle of Wight, and this policy supports the requirement to help with the costs of moving. HM Revenue and Customs (HMRC) support such scheme's providing guidance is followed. This policy details what expenses can be claimed.

3. Definitions

No definitions

4. Scope

This policy applies to employees joining the Trust on a substantive contract who are required to move their home as their old residence would not be considered within a reasonable daily travel distance of their new normal place of work. This policy does not apply to Junior Doctors undertaking training via the Deanery.

New appointees who sell a property in their old home area and purchase a new property within an appropriate proximity of their place of work would normally be eligible.

It is not anticipated that new employees on fixed term contracts will be offered a relocation allowance. However, where the offering of a relocation allowance will demonstrably aid recruitment to the post, managers will retain the ability to offer such an allowance. This flexibility will be applied for fixed term posts of 24 months, for contracts of a shorter period the manager will have the discretion to agree to reimburse the cost of removal or transfer expenses.

5. Purpose

This Policy aims to:

- Define who is eligible for Assisted Relocation expenses
- Outline the role of the Trust Managers
- Outline the level of Assistance available
- Define the HM Revenue & Customs taxation exemptions that apply providing the Trust approves such expenses within HMRC guidance.

6. Roles and Responsibilities

Applicants:

- Applicants must disclose any other source of relocation assistance, including that paid to any other member of their household. The position being that there is only one set of costs associated with the sale or purchase of a property. Failure to disclose the receipt of other relocation assistance would be viewed seriously by the Trust and the disciplinary procedure may be invoked.
- Should not assume they will be eligible for relocation expenses. These must be agreed with the appointing manager and Human Resources department prior to submission of any claims.
- Must provide original receipts/documentation as proof of the actual expenses connected with their move before they are reimbursed. They will also need to include proof of sale and purchase of property. These must be presented within three months of expenditure.
- Inform their manager and the Trust of any change to their personal circumstances and this may affect their eligibility for relocation expenses.
- Ensure any application is in line with this policy.

Manager:

- To be aware of the policy in order to discuss with candidates at interview.
- The consideration of relocation expenses and associated provisions is at the discretion of the manager who is free to agree whatever arrangements for individuals is appropriate within the parameters set below.
- Review the agreement for continued appropriateness and eligibility.
- Should the employee cease to be eligible for the allowance or leave the organization within two years take action to stop the allowance or for this to be recovered.

Human Resources Team / HR Manager:

- To be responsible for advice and technical guidance to both managers and appointed candidates.
- To log and respond to application forms in a timely manner and ensure applicants are aware of process required to claim expenses.

7. Policy detail/Course of Action

Assisted Relocation Expenses will be paid in accordance with the following groups:

	Salary	Level of Assistance (up to)
Group A	£40k plus (WTE)	£10,000
Group B	£25k plus (WTE)	£ 8,000
Group C	£20k plus (WTE)	£ 6,000
Group D	£15k plus (WTE)	£ 4,000

In exceptional circumstances and with the agreement of the Trust Remuneration Committee, the top rate of assistance may be exceeded but the additional expenditure must be met by the employing department.

In all other cases and only in exceptional circumstances levels may be exceeded on the authority of both the Director of People and Organisational Development and Deputy Director of Human Resources.

Where this authority is not given claims over and above the agreed limit will not be approved as assisted relocation expenses.

8. Consultation

Consultation has been undertaken via the following mechanisms:

- Partnership Forum
- Local Negotiating Committee

When approved this document will be available on the Intranet and will be subject to document control procedures. Approved documents will be placed on the Intranet within 5 working days of date of approval once received by the Risk Management Team.

When submitted to the Policy Management Team for inclusion on the Intranet this document will have fully completed document details including version control with the actual hard copy signed by the relevant Lead Director. Keywords and description for the Intranet search engine will be supplied by the author at the time of submission.

Notification of new and revised documentation will be issued on the Front page of the Intranet, through e-bulletin, and on staff notice boards where appropriate. Any controlled documents noted at the Trust Executive Committee will be notified through the e-bulletin.

Staff using the Trust's intranet can access all procedural documents. It is the responsibility of managers to ensure that all staff are aware of where, and how, documents can be accessed within their areas of work.

It is the responsibility of each individual who prints a hard copy of any document to ensure that the printed hardcopy is the current version. Current versions are maintained on the Intranet

This policy will be reviewed no later than every 3 years, or earlier if necessary.

9. Fraud, Corruption and Bribery

Fraud and Corruption

The Isle of Wight NHS Trust is totally committed to maintaining an honest, open and well-intentioned culture and is therefore dedicated to the elimination of any fraud or corruption within the Trust.

We cannot afford to be complacent and it is important that all our employees, contractors and agents comply with Trust policies and procedures, particularly with regard to procurement and sponsorship.

It is essential that everyone working for, or on behalf of, the organisation are aware of the standards of behaviour expected of them. These standards are enshrined in Trust policy, setting out the ethics, professional conduct and probity standards that are expected of all employees in relation to their standards of business conduct.

Bribery Offences

Defined as, offering, promising or giving a bribe to another person to perform a relevant 'function or activity' improperly, or to reward a person for the improper performance of such a function or activity.

In addition, requesting, agreeing to receive or accepting a bribe to perform a function or activity improperly, irrespective of whether the recipient of the bribe requests or receives it directly or through a third party, and irrespective of whether it is for the recipient's benefit.

Any breach of confidentiality for financial or other advantage may constitute an offence of Bribery. If an offence of Fraud or Bribery is suspected please report to the Local Counter Fraud Specialist or Director of Finance or ring the National Fraud and Corruption reporting line on 0800 028 40 60

Please refer to the organisations Counter Fraud and Corruption Policy and Reporting Procedure for details, the policy is available on the Counter Fraud Intranet Page.

10. Equality Analysis

This procedure has undergone an equality analysis please refer to Appendix B.

Training

This Assisted Relocation Expenses Policy does not have a mandatory training requirement or any other training needs.

11. Monitoring Compliance and Effectiveness

The policy is supported by a procedure. Human Resources will:

- ✓ Receive all applications for funding
- ✓ Approve appropriately
- ✓ Have a recording system to know who has approved funding
- ✓ Receive all expenses claims relating to Assisted Relocation and ensure approved

levels are not exceeded.

12. Procedure

Introduction

This Policy is guide for granting relocation expenses for employees who are required to move home as a direct result of their employment with the Trust.

Eligibility

Assistance with relocation expenses may be granted to employees, irrespective of their previous employer, who take up an appointment with the Trust, and as a result of their employment are required to move home to the Isle of Wight.

The levels of assistance available from the Trust are detailed within this Policy.

Employees must be joining the Trust on a substantive contract.

Assisted relocation expenses will only be granted upon the employee signing an undertaking that they will not leave the employment of the Trust within a period of two years. Staff employed on a fixed term contract of 24 months who leave the Trust prematurely will be required to repay the allowance in full.

Those employees who voluntarily leave the employment of the Trust within a period of two years from the date of commencement will be required to repay their expenses on the following scale:

- Up to 12 months employment – 100% reimbursement
- Between 12 and 18 months employment – 50% reimbursement
- Between 18 and 24 months employment – 25% reimbursement

If exceptional circumstances result in the member of staff leaving Trust employment, consideration will be given to waive requirement to reimburse expenses. This may be where the employee leaves employment through compulsory redundancy. Exceptional circumstances would require consultation with the Divisional Director of Operations and Director of People and Organisational Development.

Junior Medical and Dental Staff in training grades who would reasonably be required to move their domestic residence have separate arrangements and queries should be directed to Medical Staffing.

General Conditions

The reimbursement of relocation expenses will only be approved where such agreement is essential to the post holder taking up appointment. This will ensure that assistance is available to those in genuine need.

The levels of assistance are set out in this Policy. Applications for assisted relocation expenses must be made by the recruiting manager to the Director of Human Resources & Organisational Development, or the Deputy Director of Human Resources prior to offering employment to a candidate who will need assisted relocation.

Subject to the above approval, the Trust will approve appropriate expenses incurred as a result of relocating to the island. Appropriate expenses are defined by HM Revenue & Customs – for

more information refer to Appendix C.

Claims are made using an expenses claim form and attaching receipts. Completed forms should be signed by the claimant and then forwarded to Human Resources for approval. HR will record all claims submitted to ensure that the funding agreed is not exceeded. Where funding is exceeded only claims to the level of funding agreed will be processed. Payroll deadlines will be adhered to, and late claims will be paid in the first available payroll.

Line managers are not authorised to approve assisted relocation claims – approval will be given by Human Resources. To circumvent this system is a breach of standing financial instructions and may be dealt with in accordance with the Disciplinary and Dismissal Policy.

Applicants must disclose any other source of relocation assistance relating to their property. The receipt of any other relocation assistance may affect the amount granted by the Trust, therefore, failure to disclose the receipt of other relocation assistance may result in the Trust withdrawing financial assistance. Under these circumstances, the Trust reserves the right to seek reimbursement of any assistance already paid.

Taxation

The Trust is guided by HMRC guidelines. A summary of current guidance is shown at Appendix C, and this will be revised as necessary.

Full details regarding HMRC guidelines can be found at [Expenses and benefits: relocation costs: Overview - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/expenses-and-benefits-relocation-costs-overview)

Internal Procedure

When a candidate is identified as suitable for possible relocation a manager must gain approval to offer the relocation prior to offering to the candidate. Approval is sought using the Assisted Relocation Expenses Application (Appendix D).

The level of assistance will be based upon the salary offered.

On appointment, or after offer but before the agreed start date, the prospective employee must be asked to complete an “Assisted Relocation Expenses Application Form” (Appendix D).

The form will then be returned to, and retained by Human Resources. A copy will be provided to the recruiting manager and the new employee so that they are aware of the date by which expense claims should be made under HMRC rules.

No expenses will be paid before the new employee joins the Trust.

Any Assisted Relocation costs incurred must be claimed within 3 months of expenditure.

13. Links to other Organisational Documents

- ✓ Recruitment and Selection Policy
- ✓ Counter Fraud and Corruption Policy

14. References

Assisted Relocation Expenses are subject to guidance issued by HMRC (www.hmrc.gov.uk). In order for the Trust to remove tax and NICs (National Insurance Contributions) liability on certain removal expenses the HMRC guidance will be followed.

15. Appendices

Appendix A

Financial and Resourcing Impact Assessment on Policy Implementation

NB this form must be completed where the introduction of this policy will have either a positive or negative impact on resources. Therefore this form should not be completed where the resources are already deployed and the introduction of this policy will have no further resourcing impact.

Document

title **Assisted Relocation Expenses Policy**

Totals	WTE	Recurring £	Non- Recurring £
Manpower Costs	0	0	0
Training Staff	0	0	0
Equipment & Provision of resources	0	0	0

Summary of Impact:

This policy replaces the existing Assisted Relocation Policy and Assisted Relocation Expenses Procedure. This policy should be followed to support and manage changes to employee's contracts of employment and/or terms and conditions.

Risk Management Issues:

Failure to comply with the policy may result in grievances and claims at Employment Tribunal.

Benefits / Savings to the organisation:

The facilitation of change management initiatives within the NHS to deliver high quality patient care. Compliance to HR best practice, partnership working, mitigates risk of employment tribunal claims.

Equality Impact Assessment

- Has this been appropriately carried out? **YES/NO**
- Are there any reported equality issues? **YES/NO**

If "YES" please specify:

Use additional sheets if necessary.

Please include all associated costs where an impact on implementing this policy has been considered. A checklist is included for guidance but is not comprehensive so please ensure you have thought through the impact on staffing, training and equipment carefully and that ALL aspects are covered.

Manpower	WTE	Recurring £	Non-Recurring £
Operational running costs	0	0	0
Totals:	0	0	0

Staff Training Impact	Recurring £	Non-Recurring £
	0	0
Totals:	0	0

Equipment and Provision of Resources	Recurring £ *	Non-Recurring £ *
Accommodation / facilities needed	0	0
Building alterations (extensions/new)	0	0
IT Hardware / software / licences	0	0
Medical equipment	0	0
Stationery / publicity	0	0
Travel costs	0	0
Utilities e.g. telephones	0	0
Process change	0	0
Rolling replacement of equipment	0	0
Equipment maintenance	0	0
Marketing – booklets/posters/handouts, etc.	0	0
Totals:	0	0

- Capital implications £5,000 with life expectancy of more than one year.

Funding /costs checked & agreed by finance:	
Signature & date of financial accountant:	
Funding / costs have been agreed and are in place:	
Signature of appropriate Executive or Associate Director:	

Appendix B

Equality Impact Assessment

This Equality Analysis is a written record that demonstrates that you have shown *due regard* to the need to **eliminate unlawful discrimination**, **advance equality of opportunity** and **foster good relations** with respect to the characteristics protected by the Equality Act 2010.

Name of policy/procedure	Assisted Relocation Expenses Policy
Date of assessment:	27 th February 2022
Responsible department:	Human Resources
EIA Author:	Rebecca Palmer
Intended equality outcomes:	

Who was involved in the consultation of this document?

Date	Forum
9 th March 2022	Partnership Forum
31 st March 2022	Joint Local Negotiating Committee

Please describe the positive and any potential negative impact of the policy on service users or staff.

In the case of negative impact, please indicate any actions to mitigate against this by completing stage 2. Supporting Information can be found by following the link:

www.legislation.gov.uk/ukpga/2010/15/contents

Protected Characteristic	Equality Analysis	EIA Impact (Positive/Negative)
Age	Policy may have favour more positively those older based on relevant post graduate experience and speciality experience.	
Disability	Policy will not impact more or less favourably based on disability.	
Gender reassignment	Policy will not impact more or less favourably.	N/A
Marriage & civil partnership	Policy will not impact more or less favourably.	
Pregnancy & maternity	Policy will not impact more or less favourably based on pregnancy and maternity.	
Race	Policy will not impact more or less favourably based on race.	
Religion/Belief	Policy will not impact more or less favourably based on religion or belief.	
Sex	Policy will not impact more or less favourably based on sex.	
Sexual orientation	Policy will not impact more or less favourably based on sexual orientation.	

Stage 2: Full impact assessment

What is the impact?	Mitigating actions	Monitoring of actions
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HM Revenue & Customs – guidance

NOTE – this document is not an exhaustive summary of the information available from HM Revenue & Customs www.hmrc.gov.uk but it will be used to determine what can be claimed as part of Assisted Relocation from the Isle of Wight NHS Trust.

The Isle of Wight NHS Trust is totally committed to maintaining an honest, open and well-intentioned culture and is therefore dedicated to the elimination of any fraud within the Trust.

If Fraud or Corruption is suspected please report to the
Local Counter Fraud Specialist or
Director of Finance or ring the
National Fraud and Corruption reporting line on 0800 028 40 60

Please refer to the organisations Counter Fraud and Corruption Policy for details, the policy is available on the Counter Fraud Intranet Page.

This action will ensure that the organisation is demonstrating every effort to Countering Fraud.

Employers sometimes provide employees with assistance when they have to move home to take up a new job or when there is a change in the location of their existing job. Such assistance might include:

- Paying the legal fees connected with house sale and purchase
- Meeting the cost of travel to the new location for house hunting trips
- Paying for the cost of moving household furniture and effects.

There is an exemption that removes tax and National Insurance Contributions (NICs) liability on certain removal expenses and benefits up to a limit of £8,000

The conditions that must be met to qualify for this exemption fall into three main categories:

- Conditions relating to the change of job and home
- Conditions relating to the type of expense or benefit
- Time limit

1. Conditions relating to the change of job and home.
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The conditions are:

- The employee must change his or her sole main residence. The employee must move home because of:
 - o Taking up a new job with a new employer, or

- Taking up new duties with the existing employer, or
- Continuing the current job at a new location.
- The employee's existing home must NOT be within reasonable daily travelling distance of the new workplace
- The employee's new home must be within reasonable daily travelling distance of the new workplace.

Further guidance on this condition is available at www.hmrc.gov.uk

2. Conditions relating to the type of expense or benefit

The exemption for relocation expenses and benefits applies only to certain types of expense or benefit. These are:

Cost of disposing of your existing home (or of a proposed disposal which falls through), such as: -

- ✓ Legal fees and services
- ✓ Estate Agent's and Auctioneer's fees and services
- ✓ Advertising
- ✓ Disconnecting gas, electricity, water and telephone services
- ✓ Loan redemption costs, where the loan was raised to buy your existing home, or where the loan was secured on your existing home
- ✓ Rent, insurance maintenance and security once the property was left empty before you sell it.

Costs of Acquiring a new home (or of a proposed acquisition which falls through for reasons outside of your control, or where you have good reason to pull out), including:

- ✓ Legal fees and services
- ✓ Loan arrangement costs and mortgage indemnity premiums
- ✓ Structural surveys and valuations
- ✓ Stamp Duty and Land Registry fees
- ✓ Connection fees for gas, electricity, water and telephone supplies.

Costs of moving household furniture and effects such as: -

- ✓ Packing and unpacking
- ✓ Temporary storage, if you do not move directly from the old residence to the new (up to a maximum of 3 months)
- ✓ Insurance specially taken out to cover goods in transit or in temporary storage
- ✓ Removing and refitting domestic goods
- ✓ Moving ordinary domestic pets

Travel and subsistence costs for:

- ✓ Family visits to the new location
- ✓ Family travel when the actual house move takes place
- ✓ Excess travel and accommodation, if you have to commute (daily, weekly, etc.) temporarily to your new place of work (if you move to your new home after you move your job) or to your old place of work (if you move to your new home before you change jobs within an organisation).
- ✓ Temporary accommodation provided for you at the new location if you leave your old home before you can occupy your new home but to a maximum of six months.
- ✓ Travel between the old home and the temporary accommodation
- ✓ Reasonable costs of replacing domestic goods such as carpets, curtains, cookers and white goods because the goods used in your old home are unsuitable for installation in your new home, less any amount you received for the replaced goods up to 10% of the total allocation. Other goods for the new residence such as furniture, bedding and crockery cannot be claimed for.

Before storage and/or removal of furniture are agreed, three written official quotes must be obtained for approval. Reimbursement will usually be limited to the lowest quote.

Some costs of relocating do not qualify for the exemption:

- Mortgage or housing subsidies if the employee moves to a higher cost area.
- Compensation paid for any loss on sale of the employee's home
- Interest payments for the mortgage on the employee's existing home
- Re-direction of mail
- Council Tax bills
- Purchase of new school uniforms for employee's children
- Compensation for losses, such as:
 1. Having to give up a part-used season ticket
 2. Cost of joining a new sports or social club
 3. Penalty for giving insufficient notice of a child's withdrawal from school
- The rental costs of a new property when moving from another rental property.

Other examples shown at www.hmrc.gov.uk include:

- Help towards an employee's spouse finding a job – career and education counselling / job search agency
- Home search facility
- Financial advice
- Nanny agency fees
- House cleaning on sale
- House cleaning on purchase
- Spouse's loss of earnings
- Help with starting a garden
- Transporting and kenneling for domestic animals (unless directly related to the actual family move from the old to the new location).

Excluded expenses

The following categories of expense will normally be excluded and can therefore not be claimed:

- ✓ Interests on bridging loans
- ✓ Increase in insurance premium
- ✓ goods for the new residence such as furniture, bedding and crockery

3. Time limits

The time limit for the exemption for relocation expenses and benefits applies for tax and for Class 1A NICs liability but not to Class 1 NICs.

The relocation expenses must be incurred, or the relocation benefits provided, before the end of the tax year following the one in which the employee starts the new job.

As long as the employee actually moves home the date on which the removal takes place does not matter. The time limit must be satisfied for each expense incurred or benefit provided before the deadline.

In certain circumstances, HMRC may be able to extend the time limit. To extend the time limit an approach must be made to HMRC by the employee.

The £8,000 tax free limit

If the conditions relating to change of job and home are met there is an upper limit on the amount that is free of tax and NICs. In calculating whether the upper limit has been breached the amount to take into account for each benefit or expense is the amount that is taxable or liable for NICs.

Tax

The first £8,000 of allowable expenses are paid free of tax. This limit applies once for the whole relocation, so if assistance is provided over more than one tax year the amount of the tax free limit available in the second year is reduced by the value of relocation expenses and benefits that were provided in the first year. For example, if the employee gets £6,000 worth of relocation expenses and benefits in the first year, the maximum that can be provided free of tax in the second year is £2,000.

NICs

There is no upper limit on the amount of exempt expenses that are free of Class 1 NICs. But the £8,000 limit applies for Class 1A NICs purposes in the same way as for tax purposes. This means that any relocation benefits or expenses paid for a relocation which exceed £8,000 are liable for Class 1A NICs.

More guidance on this is available at www.hmrc.gov.uk

APPENDIX D1

APPLICATION FOR ASSISTED RELOCATION EXPENSES

To be completed by Manager and Applicant

NAME OF APPLICANT: _____

JOB TITLE: _____

BAND / GRADE: _____

CONTRACT: _____

If fixed term, please specify length of contract: _____

- | | | | |
|---|------|---|----------------------------|
| 1. Do you have a property to sell? | Yes | / | No* Delete as appropriate |
| 2. Do you intend to rent or buy a property locally? | Rent | / | Buy* Delete as appropriate |

1. Currently owns a property

I agree to provide estimates of the anticipated costs, in respect of legal fees for the sale and purchase of a new property, estate agents fees for sale of my current property, survey fees for the new property and costs of removals. I understand that the total costs payable cannot exceed £.....

Or (Delete whichever declaration is not relevant)

2. Currently rents a property

I agree to provide estimates of the anticipated costs, of legal fees for taking out a loan to pay for deposit or rental advance, arrangement fee for the new property and costs of removals. I understand the total costs payable cannot exceed £.....

I confirm no other member of my household is in receipt of relocation costs.

I agree to reimburse any expenses received should I leave the employment of the Trust within two years of commencement of employment as per the recovery periods outlined in section 13.1 of the policy unless exceptional circumstances apply, in which these will be discussed accordingly upon submission of resignation.

Signed by employee:

Name:
(in capitals)

Date:

Signed by Manager:

Managers name:

Date:

To be forwarded to the Human Resources Team via email to: iownt.relocation@nhs.net

APPENDIX D2

OWNER OCCUPIER RELOCATION ASSISTANCE PACKAGE

offered to

[Insert name of employee]

in association with the offer of employment with Isle of Wight NHS Trust

Post: [Insert post name]

Start Date: [Insert proposed start date]

The following relocation expense have been agreed up to the maximum amount stated:

- Legal fees for the sale of a property owned either fully or in part by the employee
- Estate Agents fees on the sale of the property
- Legal expenses for the purchase of the new property
- Survey fee on the purchase of the new property
- Stamp Duty on the new property
- Removal costs (on production of three written quotes)
- Cost of travel and two weekend accommodation for the family to view the area
- Cost of local accommodation for the employee for up to three months
- Cost of travel home via public transport or where this is not practicable or cost effective at the reserve rate of mileage for up to three months. This payment will be taxable.

Overall limit which cannot be exceeded: £.....

The terms of this payment are that:

- The property is actively marketed during the period that relocation expenses are in payment.
- The post is for a minimum of 24 months duration.
- Estimates and receipts are produced before any payment is made.
- Relocation will only be claimed from a UK point of entry, or current home if it within the UK.
- Receipts will be produced within the tax year in which the initial payment is made.
- The expenses are not recoverable from any other source.
- The individual's home is fifty miles of the new base.

Signed on behalf of Trust:

Date:

APPENDIX D3

NON-OWNER OCCUPIER RELOCATION ASSISTANCE PACKAGE

offered to

[Insert name of employee]

in association with the offer of employment with Isle of Wight NHS Trust

Post: [Insert post name]

Start Date: [Insert proposed start date]

The following relocation expense have been agreed up to the maximum amount stated:

- Legal fees on any loan taken out to pay for a deposit on a rental advance
- Arrangement fees
- Removal costs (on production of three written quotes)
- Cost of local accommodation for the employee up to three months until the new property is available

Overall limit which cannot be exceeded: £.....

The terms of this payment are that:

- The post is for a minimum of 24 months duration.
- Estimates and receipts are produced before any payment is made.
- Relocation will only be claimed from a UK point of entry, or current home if it within the UK.
- Receipts will be produced within the tax year in which the initial payment is made.
- The expenses are not recoverable from any other source.
- The individual's home is fifty miles of the new base.

Signed on behalf of Trust:

Date: