



## RELOCATION EXPENSES POLICY

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Grampian Area  
Partnership  
Forum

**Approver:**

Grampian Area  
Partnership  
Forum.

**Signature**

**Signature**

**Signature**

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This policy will  
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**VERSION 1**

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.**

# NHS GRAMPIAN RELOCATION EXPENSES POLICY

## INDEX

|                                                                                         | Page |
|-----------------------------------------------------------------------------------------|------|
| 1 INTRODUCTION                                                                          | 4    |
| 2 ELIGIBILITY AND GUIDING PRINCIPLES                                                    | 4    |
| 3 SCOPE AND LEVEL OF FINANCIAL ASSISTANCE                                               | 5    |
| 4 TYPES OF EXPENDITURE                                                                  | 6    |
| 5 REMOVAL EXPENSES PREFERRED SUPPLIER ARRANGEMENTS                                      | 6    |
| 6 REIMBURSEMENT                                                                         | 7    |
| 7 TAX AND HM REVENUE AND CUSTOMS LIMITS                                                 | 7    |
| 8 ENQUIRIES                                                                             | 8    |
| <b>APPENDICES</b>                                                                       |      |
| 1 PROPORTION OF RELOCATION EXPENSES DUE TO BE PAID IF<br>EMPLOYEE LEAVES WITHIN 2 YEARS | 9    |
| 2 EXPENSES INCURRED IN THE SEARCH FOR ACCOMMODATION IN<br>THE NEW AREA                  | 10   |
| 3 REASONABLE RECEIPTED EXPENDITURE INCURRED IN THE<br>PURCHASE AND SALE OF PROPERTY     | 11   |
| 4 REMOVAL AND STORAGE OF FURNITURE AND EFFECTS                                          | 12   |
| 5 GENERAL AND MISCELLANEOUS REMOVAL COSTS                                               | 13   |
| 6 RELOCATION PROCESS - FLOWCHART                                                        | 14   |
| 7 RELOCATION EXPENSES INFORMATION LEAFLET                                               | 15   |
| 8 RELOCATION ELIGIBILITY FORM                                                           | 16   |
| 9 RELOCATION EXPENSES CLAIM FORM                                                        | 18   |

# 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 31<sup>st</sup> 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 PREFERRED SUPPLIER ARRANGEMENTS**

NHS Grampian have negotiated special rates with the following removal companies:

- Team Locations (Tel: 01224 821050)
- Crown World-wide Movers (Tel: 01674 672155)
- Pickfords Removals (Tel: 0800 212155)

**(Currently under review).**

The relocating employee must contact at least two of the above removal companies to obtain a quote. Their HR Service Centre Relocation Contact will issue them with a letter of authorisation to facilitate removal via the preferred removal company with the most competitive quote.

Thereafter, the relocation company will invoice NHSG direct to avoid the relocating employee being out of pocket. Costs will be met by NHS Grampian subject to the employee's relocation package limits not being exceeded. NHS Grampian will accept the employee's own alternative removal company subject to their quote for removal being less expensive than a quote from one of the above preferred removal companies.

## **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 your HR Service Centre Relocation Contact whose name and contact details will be advised to you following your relocation package being authorised.

**PROPORTION OF RELOCATION EXPENSES DUE TO BE PAID IF EMPLOYEE  
LEAVES WITHIN 2 YEARS**

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

**EXPENSES INCURRED IN THE SEARCH FOR ACCOMMODATION  
IN THE NEW AREA**

| <b>EXPENDITURE ITEM</b>                           | <b>CONDITIONS APPLYING</b>                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Preliminary visits to new area                    | <ul style="list-style-type: none"> <li>• Receipted expenditure for relocating employee and dependants, including overnight stay and associated expenses (if required).</li> <li>• Travel Expenses at Public Transport Rate (PTR) of 23p per mile or NHS Grampian Lease Car Rate (where applicable) or alternatively economy travel by rail or air.</li> </ul>                                                         |
| Excess daily travelling expenses                  | <ul style="list-style-type: none"> <li>• Travel Expenses at PTR, or NHS Grampian Lease Car Rate (where applicable)</li> <li>• Maximum daily limit of £35, equivalent to long term night subsistence rate.</li> <li>• Maximum duration 6 months.</li> </ul>                                                                                                                                                            |
| Subsistence allowance/<br>temporary accommodation | <p><b>Receipted expenditure</b></p> <ul style="list-style-type: none"> <li>• Normally applies to householders only (defined as employee owning, or renting, unfurnished accommodation in the old area)</li> <li>• Maximum £750 per month</li> <li>• NHS accommodation chargeable</li> <li>• No assistance if letting former home (exception rotational appointments)</li> <li>• Maximum duration 6 months.</li> </ul> |
| Journey to take up post                           | <ul style="list-style-type: none"> <li>• Receipted expenditure for relocating employee and dependants, including overnight stay and associated expenses (if required). Limited to one occasion only and one vehicle.</li> <li>• Travel Expenses at PTR, or NHS Grampian Lease Car Rate (where applicable) or, alternatively, economy travel by rail or air.</li> </ul>                                                |
| Travelling expenses for visits home               | <ul style="list-style-type: none"> <li>• If partner/family residing at former home</li> <li>• Travel expenses at PTR, or NHS Grampian Lease Car Rate (where applicable), or economy travel by rail or air.</li> </ul>                                                                                                                                                                                                 |

**REASONABLE RECEIPTED EXPENDITURE INCURRED IN THE PURCHASE  
AND SALE OF PROPERTY**

| <b>EXPENDITURE ITEM</b>                                                                                                                                                                                                                                                                                                              | <b>CONDITIONS APPLYING</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Reasonable receipted legal and other expenses for example:</p> <ul style="list-style-type: none"> <li>- solicitors/estate agents</li> <li>- stamp duty</li> <li>- incidental legal expenses</li> <li>- mortgage redemption/arrangement</li> <li>- survey/valuation fees</li> <li>- unsuccessful attempt(s) to purchase</li> </ul> | <ul style="list-style-type: none"> <li>• Receipted purchase costs includes legal fees restricted to the notional valuation of comparable property in new area</li> <li>• Not applicable to non householders (see earlier definition)</li> <li>• Sale costs restricted to 2% of selling price.</li> <li>• Letting - associated legal expenses can be reimbursed.</li> <li>• Charges incurred in obtaining a notional valuation will be set against the relocation package.</li> </ul> |

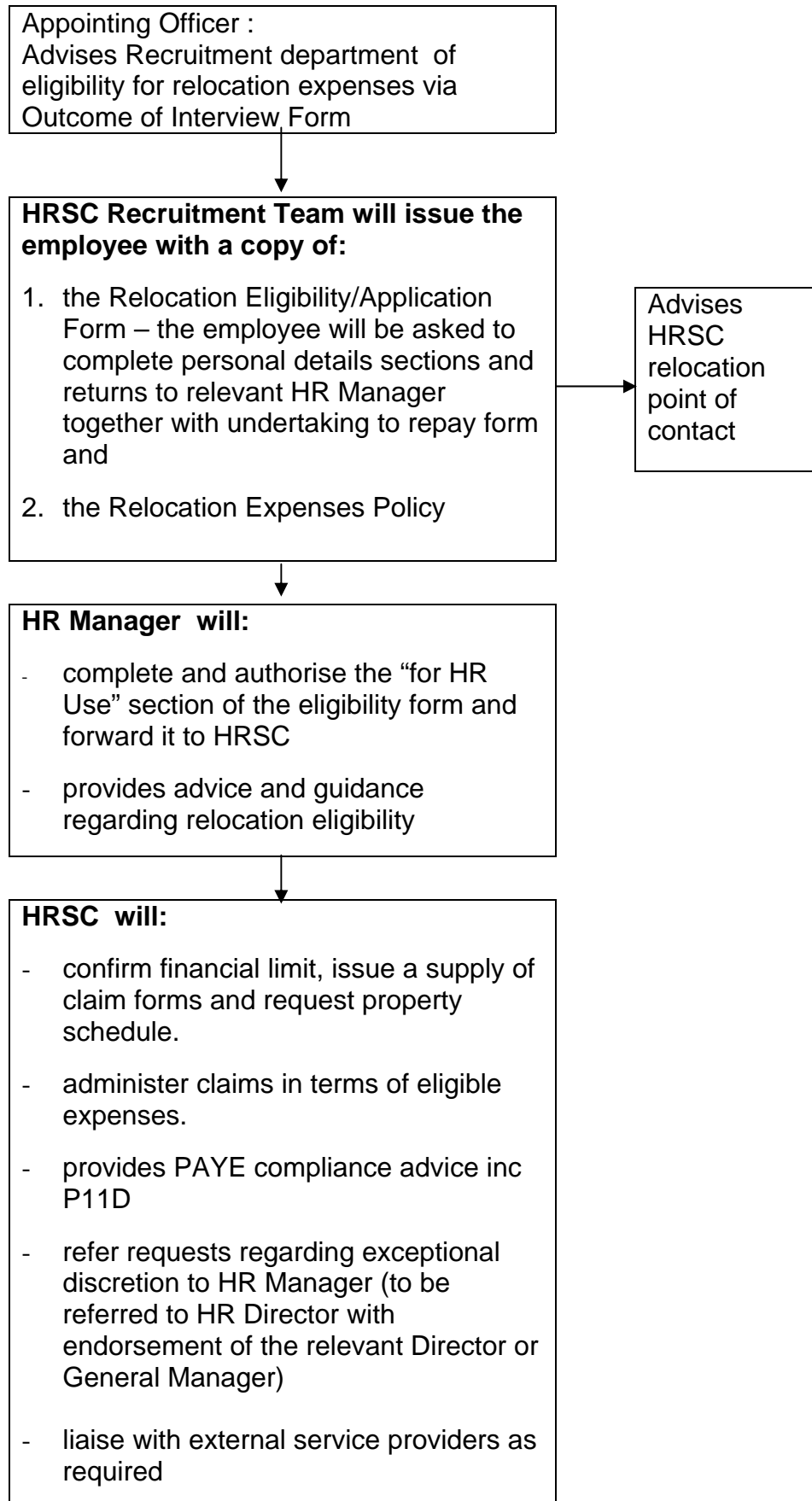
## REMOVAL AND STORAGE OF FURNITURE AND EFFECTS

| EXPENDITURE ITEM                                                                                                                                                                                                                                                              | CONDITIONS APPLYING                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Reasonable costs for example:</p> <ul style="list-style-type: none"> <li>• removal of furniture and effects from old to new home.</li> <li>• storage of furniture and effects for a reasonable period</li> <li>• travelling expenses of employee and dependants</li> </ul> | <ul style="list-style-type: none"> <li>• Two quotes must be obtained from NHS Grampian's preferred supplier list (See section. 5)</li> <li>• Special items/arrangements, including animals and livestock, are at the relocating employee's own expense.</li> <li>• Storage - maximum duration 6 months.</li> <li>• Same as journey to take up post – see <b>APPENDIX 2.</b></li> </ul> |

## 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"> <li>• Non-householder - £500 maximum</li> <li>• Householder - £1,000 maximum</li> <li>• Householder with one or more child - £2,000 maximum</li> </ul> <p>Where receipts to the value of the amount claimed are not submitted, the payment will be subject to paye. - please refer to <b>Section 7, HM Revenue and Customs Limits.</b></p> |
| <b>Employee and family support</b>                                                                 |                                                                                                                                                                                                                                                                                                                                                                               |
| Services of relocation company/solicitor                                                           | Allows relocating employee access to services such as orientation/familiarisation tours and location and home search services from within their agreed relocation package. (Currently under development please contact your NHS Grampian HR Service Centre, Relocation Contact for further information if interested)                                                         |
| <b>Bridging loans – exceptional circumstances only</b>                                             |                                                                                                                                                                                                                                                                                                                                                                               |
| Bridging loan interest not exceeding estimated selling price of old property.                      | <p>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> <p><b>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.</b></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.

To discuss your eligibility/personal circumstances further and/or to obtain further guidance in relation to NHS Grampian's relocation assistance programme, please contact:

[Enter contact's name]  
HR Service Centre,  
Payroll Department,  
Westholme,  
Woodend,  
Queen's Road,  
Aberdeen.  
AB15 6LS

Tel:

## RELOCATION ELIGIBILITY FORM

## APPOINTEE

Surname: \_\_\_\_\_ Forename: \_\_\_\_\_

Current address: \_\_\_\_\_  
\_\_\_\_\_

Telephone no: (Home) \_\_\_\_\_ (Work) \_\_\_\_\_

Current post: \_\_\_\_\_

Name and address of current employing authority: \_\_\_\_\_  
\_\_\_\_\_

## CURRENT ACCOMODATION [delete as appropriate]

- Owner occupied
- Rented – furnished/unfurnished
- Hospital
- Residing with parents/family/friends

## 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

(Not applicable to Hospital Medical and Dental Staff in Foundation Year 1 and 2 and Speciality Grades.)

I also 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 to NHSG such proportion of the amounts reimbursed to me under the provisions of Section 2 and Appendix 1 of the Relocation Expenses Policy. Such repayment will require to be made by my date of leaving the employment of NHS Grampian.

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

Please complete and return to HR Department, [enter appropriate address]

**TO BE COMPLETED BY HUMAN RESOURCES**

**Post:** \_\_\_\_\_

**Specialty:** \_\_\_\_\_

**Anticipated date of appointment:** \_\_\_\_\_

**Anticipated duration of appointment:** \_\_\_\_\_

**Rotational appointment:** **YES/NO** [delete as appropriate]

**Householder/non-householder/locum/special arrangements** [delete as appropriate].

**Amount of Relocation package:** \_\_\_\_\_

**Authorised signatory:** \_\_\_\_\_  
(HR managers authorisation up to £8,000)

**Date:** \_\_\_\_\_

