

HUMAN RESOURCES POLICY

RELOCATION EXPENSES

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Sponsoring Director:	Michelle McGuigan
Prepared By:	Jenna McGuinness
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1	September 2017	New policy

Equality Impact Assessment	
Date	Issues
22 September 2017	Policy to be made available in alternative formats, font size adjustment, braille, audio etc.

Policy Validity Statement
This policy is due for review on the latest date shown above. After this date, policy and process documents may become invalid. Policy users should ensure they are consulting the currently valid version of the documentation.

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1. POLICY STATEMENT

- 1.1 The CCG recognises that in order to recruit the most appropriate staff it may be necessary to offer assistance with the costs of relocating in order to optimise the prospect of successful settlement into the employee's new appointment.
- 1.2 This policy sets out the CCG's provisions regarding relocation expenses and aims to assist the CCG to recruit staff as an employer of choice.

2. PRINCIPLES

- 2.1 The policy will apply to employees of the CCG who take up a new appointment with the CCG from outside the organisation and for whom the CCG is their primary employment. Temporary, fixed term and bank staff are specifically excluded.
- 2.2 Relocation expenses will be judged on a case by case basis and each employee's situation and circumstances will be unique. The CCG therefore retains discretion to tailor the relocation package to suit the particular circumstances and needs of each employee. However the organisation will always act fairly and in a non-discriminatory manner. The Chief Officer/Chief Operating Officer, or where appropriate the Remuneration Committee, has the exclusive authority to authorise relocation expenses out with of the criteria set down in this policy.
- 2.3 The CCG's Remuneration Committee will be required to consider claims for relocation expenses for certain roles, for example Very Senior Managers and Governing Body members.
- 2.4 Assistance will not be given to an employee who is already living or planning to move within a reasonable distance of their work base, or if the move is not as a direct consequence of taking up employment with the CCG.
- 2.5 Only one claim per household will be considered. Employees will not be eligible for reimbursement of relocation expenses if their spouse/partner is in receipt of, or claiming, relocation expenses from any source.
- 2.6 Relocation assistance is discretionary. It is not a contractual entitlement and the CCG reserves the right to withdraw it at any time.
- 2.7 All offers of relocation are subject to HM Revenue & Customs regulations.
- 2.8 The CCG will reimburse legitimate claims that meet the criteria outlined in this policy. Any claims found to have been falsified or inflated in anyway will be referred to the CCG's Local Counter Fraud Specialist / NHS Protect. Abuse of the policy will be investigated and may result in disciplinary action.

3. ELIGIBILITY CRITERIA

- 3.1 The following eligibility criteria will apply:
 - a) The role must be deemed by the CCG to be eligible for relocation expenses to be paid.

- b) For the appointed candidate the proposed place of residence must be within reasonable travel distance of the work base and enable work commitments to be met.
- c) The proposed arrangements must be reasonable.
- d) The proposed residence must be the employee's main and permanent residence; this can be either purchased or rented.

3.2 The relocating employee is required to discuss any relocation package with the recruiting manager at the time of an offer of employment being made to them and to receive written confirmation of the relocation package which is agreed before committing to any spend. The employee will then be expected to register their claim within three months of the offer of appointment and no more than one month after taking up appointment. The employee will normally be expected to complete the submission of all expenses claims within 12 months of taking up the new post. To be eligible for tax exemption, any eligible claim must be incurred before the end of the tax year following the tax year in which new employment is taken up.

4. REIMBURSEMENT COSTS

4.1 The maximum level of relocation expenses that will be reimbursed by the CCG under all parts of this policy will not exceed £8,000.

4.2 It should be noted that this is the tax free maximum allowed by HM Revenues & Custom, though certain items of expenditure within this may be taxable and subject to national insurance contributions, i.e. travel expenses. The employee is responsible for any statutory income tax and national insurance liability incurred as a result of receiving relocation expenses.

4.3 This amount is not a lump sum but can be reimbursed for eligible expenditure as set out in sections 4.6, 4.7, 4.8, 4.9 and 4.10 against valid receipts and invoices.

4.4 Employees are required to mitigate all expenses involved in their relocation and expenses will be reimbursed only if they are deemed reasonable. This policy provides for a contribution to the cost of relocation only and is not intended to meet fully all costs associated with relocation, although it may do so in some circumstances.

4.5 In cases of relocation from abroad, expenses will be limited to those from the point of entry into the UK.

4.6 House Hunting

4.6.1 The CCG will reimburse reasonable travelling and accommodation costs incurred by the employee when visiting the new area in an attempt to find accommodation.

4.6.2 The employee may claim reimbursement of travelling expenses for one return journey. Travel expenses by public transport will be limited to the cost of standard class rail fare. Reimbursement of mileage for travel by other means, e.g. car, will be at the Reserve Rate in accordance with Section 17 of the NHS

Terms and Conditions of Service Handbook.

4.6.3 A subsistence allowance may also be claimed for up to four nights. Subsistence allowances are subject to an upper limit equivalent to the allowances set out in Annex 14 of the NHS Terms and Conditions of Service Handbook.

4.7 Buying and Selling Property

4.7.1 If they are approved, the CCG will reimburse the following costs reasonably incurred by the employee in the selling and buying of property to relocate:

- a) The estate agency, auctioneer and advertising fees associated with selling the employee's existing property.
- b) The legal and conveyancing fees associated with selling the employee's existing property.
- c) Any charges for disconnection of public utilities and white goods (such as washing machines) serving the employee's existing property.
- d) The legal and conveyancing fees (including survey, Land Registry, search and mortgage arrangement fees) associated with purchase of the new property
- e) The stamp duty incurred in connection with the purchase of a new property (up to 1% based on a maximum property value of £250,000).
- f) Any charges for connection of public utilities and white goods serving the new property.
- g) The costs of moving the employee's furniture, domestic goods and personal possessions from his/her existing property to the new property, including insurance taken out to cover goods in transit. Three quotations should be obtained from removal companies and reimbursement will be limited to amount of the lowest quote.
- h) The costs of temporary storage and insurance of the employee's furniture, domestic goods and personal possessions if not moving from existing property to the new property, for a maximum of six months. Three quotations should be obtained from storage companies and reimbursement will be limited to amount of the lowest quote.

4.8 Non Home Owners

4.8.1 If the employee is living in rented accommodation but intends to purchase a property in the new work location, relocation expenses is limited to the costs reasonably incurred in moving from the rented accommodation as set out in section 4.8.2 and no contribution will be made towards the purchase of the new property. Property purchase expenses will be paid only where an existing property has been sold. This is because employees should not gain financially as a result of the relocation.

4.8.2 If the employee is living in rented accommodation and intends to live permanently in rented accommodation in the new work location, the relocation allowance is more limited. If they are approved, the CCG will reimburse the following costs reasonably incurred in moving from rented to rented accommodation:

- a) Any charges for disconnection of public utilities and white goods serving the existing rented property.

- b) The deposit payable to the landlord for the new rented property. The deposit must be reimbursed to the CCG within three months of the employee moving to the new rented property.
- c) Any associated administration costs from the letting agent (including check-out fees, penalty clauses, and lease arrangement fees).
- d) Any charges for connection of public utilities and white goods serving the new rented property.
- e) Any overlap in rental payments.
- f) The costs of moving the employee's furniture, domestic goods and personal possessions from his/her existing rented property to the new rented property, including insurance taken out to cover goods in transit. Three quotations should be obtained from removal companies and reimbursement will be limited to amount of the lowest quote.
- g) The costs of temporary storage and insurance of the employee's furniture, domestic goods and personal possessions if not directly moving from the existing property to the new property, for a maximum of six months. Three quotations should be obtained from storage companies and reimbursement will be limited to amount of the lowest quote.

4.9 Temporary Accommodation

4.9.1 In circumstances where the employee has not been able to move to a new permanent property (whether purchased or rented) by the time of starting work in the CCG, the CCG will give consideration to the reimbursement of the costs of temporary hotel, bed and breakfast or rental accommodation. In these circumstances either the rental cost will be reimbursed or the current long term night allowance subsistence rate as set out in Annex 14 of the NHS Terms and Conditions of Service Handbook, whichever is the lower.

4.9.2 Temporary accommodation will be allowed for a maximum of three months.

4.10 Travel Expenses

4.10.1 If the employee is travelling from his/her existing property to their CCG work base, rather than staying in temporary accommodation prior to relocating, the mileage can be claimed from the relocation allowance and will be paid at the reserve rate as set out in Section 17 of the NHS Terms and Conditions of Service Handbook.

4.10.2 Until relocation has been completed, mileage can also be claimed at the reserve rate, as set out in Section 17 of the NHS Terms and Conditions of Service Handbook, from the relocation allowance for the cost of travelling between the temporary accommodation and the property being sold. One return visit home per week will be reimbursed for a maximum period of three months.

4.10.3 Mileage from the temporary accommodation to the new work base is not eligible for reimbursement.

5. PROCEDURE FOR CLAIMING EXPENSES

- 5.1 All expense claim forms containing relocation expenses, and supported by valid receipts/invoices/quotes, should be submitted in accordance with the relevant expense claim procedure.

6. REPAYMENT OF RELOCATION EXPENSES

- 6.1 Employees will be offered relocation expenses only if they agree to repay some, or all, of the amount given by the CCG in the event their employment terminates for whatever reason within two years from the commencement of the employment.
- 6.2 Those offered relocation expenses will be required to sign an agreement to this effect. The agreement is enclosed at Appendix 1.
- 6.3 The amount payable is reduced proportionally and is as follows:

Period of service (from the date of payment of expenses)	Amount to be repaid (as % of total relocation expenses)
Less than 12 months	100%
12-18 months	75%
18-24 months	50%

- 6.4 Repayment will not be required if the reason for termination of the employee's employment is redundancy.
- 6.5 In the event the employee does not relocate, he/she will be asked to repay all or part of any relocation expenses given.

7. EQUALITY

- 7.1 In applying this policy, the organisation will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for good relations between people of diverse groups, in particular on the grounds of the following characteristics protected by the Equality Act (2010); age, disability, gender, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, and sexual orientation, in addition to offending background, trade union membership, or any other personal characteristic.

8. MONITORING & REVIEW

- 8.1 The policy and procedure will be reviewed periodically by Human Resources in conjunction with operational managers and Trade Union representatives. Where review is necessary due to legislative change, this will happen immediately.

9. ASSOCIATED DOCUMENTATION

- NHS Terms and Conditions of Service Handbook

Appendix 1

RELOCATION EXPENSES AGREEMENT

Name:	
Job Title	
Organisation:	
Date of commencement:	
Recruiting Manager:	

DECLARATION:

1. I _____ (*Print name*) make an application to the CCG for assistance with relocation expenses actually and necessarily incurred by me in connection with my appointment to the post outlined above and under the terms of the Relocation Expenses Policy, a copy of which I have received. In doing so, I declare that the information provided by me in this respect is/will be correct.

2. I undertake to reimburse the CCG the whole or part of the relocation expenses if:
 - a. My employment is terminated by the employer for any reason other than redundancy within two years from the date of payment of the relocation expenses; or
 - b. I resign from my employment with the CCG within two years from the date of payment of the relocation expenses.

For these purposes, the assessment of the two year period relates to the effective date of the termination of my employment and not the date of my notice of dismissal or resignation.

3. I accept that the amount that I will be required to repay will be reduced proportionally as follows:

Period of service (from the commencement of employment)	Amount to be repaid (as % of total relocation expenses)
Less than 12 months	100%
12-18 months	75%
18-24 months	50%

4. I agree that the CCG may deduct a sum equal to the whole or part of the relocation expenses due under the terms of this agreement from my final salary and/or from any other allowances, expenses or other payments due from the CCG to me.

5. If my final salary payment and/or other sums otherwise owed to me by the CCG are not sufficient to meet the debt, I agree to repay the outstanding balance of the relocation expenses to the CCG within one month of the date of the termination of my employment.

6. After two years have elapsed from the date of payment of the relocation expenses, I acknowledge that I will not be required to repay any part of those expenses if I am still employed by the CCG on that date.
7. In the event I do not relocate but remain employed by the CCG, I agree that I will repay the relocation expenses in full (or such part of the relocation expenses as the CCG may in its discretion request) and I agree that the CCG may deduct a sum equal to the relocation expenses from my ongoing salary payment in accordance with a deductions schedule to be provided to me by the CCG at the relevant time.
8. I accept that the amount due to the CCG under the terms of this agreement represents a genuine attempt by the CCG to assess its loss as a result of the termination of my employment and that it takes into account the derived benefit to the CCG. I acknowledge that this agreement is not intended to act as a penalty on me upon the termination of my employment.

Signed: _____

Print name: _____

Date: _____

Appendix 2 Equality Impact Assessment

<p>What impact will the new policy/system/process have on the following: (Please refer to the ‘EIA Impact Questions to Ask’ document for reference)</p>
<p>Age - Consider and detail age related evidence. This can include safeguarding, consent and welfare issues</p> <p>Appropriate methods of communication of the Policy have been carefully considered to ensure they reach all ages of the workforce. Email can be accessed by all users.</p>
<p>Disability - Consider and detail disability related evidence. This can include attitudinal, physical and social barriers as well as mental health/ learning disabilities</p> <p>The content of this policy does not include vocabulary that discriminates against staff that may be disabled. A process should be in place for alternative formats of the policy to be made available to staff that do have a disability.</p>
<p>Gender reassignment (including transgender) - Consider and detail evidence on transgender people. This can include issues such as privacy of data and harassment.</p> <p>The content of this policy does not include vocabulary that should cause offense or discriminate against any staff members that identify as Transgender.</p>
<p>Marriage and civil partnership - Consider and detail evidence on marriage and civil partnership. This can include working arrangements, part-time working, caring responsibilities.</p> <p>The content of this policy does not include vocabulary that discriminates against staff that may be married or part of a civil partnership.</p>
<p>Pregnancy and Maternity - Consider and detail evidence on pregnancy and maternity. This can include working arrangements, part-time working, caring responsibilities.</p> <p>The policy does not discriminate against staff that are currently pregnant or on maternity leave. Part-time staff can access the policy whilst at work via the intranet. Processes should be in place for managers to share the Policy with any staff returning from Maternity leave.</p>
<p>Race - Consider and detail race related evidence. This can include information on difference ethnic groups, Roma gypsies, Irish travellers, nationalities, cultures, and language barriers.</p> <p>A process should be in place for translation services to be made available where required.</p>

Religion or belief - Religion is defined as a particular system of faith and worship but belief includes religious and philosophical beliefs including lack of belief (e.g. Atheism). Generally, a belief should affect your life choices or the way you live for it to be included in the definition.

The content of this policy and vocabulary used does not discriminate against staff based on their religion or belief.

Sex/Gender - Consider and detail evidence on men and women. This could include access to services and employment.

The content of the policy does not discriminate between male or female staff.

Sexual orientation - Consider and detail evidence on heterosexual people as well as lesbian, gay and bisexual people. This could include access to services and employment, attitudinal and social barriers.

The content of this policy and vocabulary used does not discriminate against staff based on their sexual orientation.

Carers - Consider and detail evidence on part-time working, shift-patterns, general caring responsibilities.

The content of this policy and vocabulary used does not discriminate against staff based on their caring responsibilities.

Other Identified Groups and Health Inequalities - Consider and detail evidence on groups experiencing disadvantage and barriers to access and outcomes. This can include different socio-economic groups, geographical area inequality, income, resident status (migrants, asylum seekers). What is the potential impact of your work on health inequalities?

Other groups have been considered however as the policy is for staff there are no additional impacts on health inequalities.

Equality Impact Assessment Action Plan

Ref no.	Potential Challenge /Negative Impact	Protected Group Impacted (Age, Race etc)	Action(s) required	Expected Outcome	Owner	Timescale Completion date
1	Staff unable to access or utilise policy	Age, disability	Have a process in place to make reasonable communication adjustments such as alternative formats, font size adjustment, braille, audio etc.	All staff can access and use the policy. NECS Equality Team has a process in place to support CCGs with any requests.	Jenna McGuinness HR manager	On publication and on receipt of individual request