

# Relocation and Removal Expenses Policy

## Policy reference – HR24

SUMMARY	Relocation assistance is a means of facilitating the recruitment and retention of employees. The package provides relocating employees with a support structure to assist them in meeting the demands of domestic relocation, thereby optimising the prospect of a successful settlement into their new appointment.
AUTHOR	Alison Ewart – HR Business Partner
VERSION	3
EFFECTIVE DATE	30.10.2014
APPLIES TO	Employees
APPROVAL BODY	Senior Management Team
RELATED DOCUMENTS	Recruitment and Selection Policy, Travelling and Expenses Policy.
REVIEW DATE	October 2017

## THIS POLICY HAS BEEN SUBJECT TO A INITIAL EQUALITY IMPACT ASSESSMENT

### VERSION CONTROL SHEET

Version	Date	Author	Status	Comment
1.1	08.10.14	Alison Ewart	Draft	
2	20.10.14	Alison Ewart	Draft	Version 2 incorporates comments from the Local Counter Fraud Specialist amendments at page 8 – removal of furniture and effects. Addition at 9.2 The CCG may request production of invoices as proof of expenditure. Addition at 9.4 – Reimbursement is conditional upon the claimant making every effort to relocate. Page 12 and 15 declaration by claimant changed to the recommendations of the Counter Fraud Specialist.
3	07.01.15	Alison Ewart	Draft	Amended at 6.2 to mirror the wording used in the AWC policy to include Remuneration Committee to determine the final position on relocation and removal expenses Amended at 6.2 to include ill health retirement, redundancy and dismissal. Sliding scale of reimbursement included. Section 7 eligibility changes made
3	16.02.2015	Alison Ewart	Final	SMT

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## **1. PURPOSE**

This document sets out the CCG's approach to relocation and removal expenses policy and procedures. This should be read together with other relevant CCG policies, procedures and guidance. The CCG considers relocation assistance as a means of facilitating the recruitment and retention of employees. The package provides relocating employees with a support structure to assist them in meeting the demands of domestic relocation, thereby optimising the prospect of a successful settlement into their new appointment.

## **2. SCOPE**

The policy applies to all employees of the CCG and supersedes all previous policies on relocation and removal expenses.

## **3. EQUALITY STATEMENT**

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.

## **4. ACCOUNTABILITY**

The Chief Officer is accountable for this policy.

## **5. IMPLEMENTATION & MONITORING**

- 5.1 The Senior Management Team is responsible for formal approval and monitoring compliance with this policy. Following ratification the policy will be disseminated to staff via the organisations intranet.
- 5.2 The policy and procedure will be reviewed periodically by Human Resources in conjunction with managers and Trade Union representatives. Where review is necessary due to legislative change, this will happen immediately.

## **6. RESPONSIBILITIES**

### **6.1 JOINT RESPONSIBILITY**

Good working relations are vital for the CCG to operate successfully and provide its essential services. Management, trade unions and employees accept the responsibility of working together on Issues in good faith and with goodwill with the shared intention of facilitating good working relations.

### **6.2 MANAGEMENT RESPONSIBILITY**

Management is required to manage and to act fairly and consistently. Management is responsible for ensuring that the policies and procedures are disseminated effectively and observed by all employees. The Recruiting Manager will consult with the Chief Officer, the Clinical Chair of the CCG and the Remuneration Committee at the point of recruitment to the post, to determine whether the Relocation and Removal Expenses Policy will apply.

The authority for approving relocation grants rests with the Chief Officer, the Clinical Chair of the CCG and the Remuneration Committee. All applications for relocation grants must be approved by the Chief Officer, the Clinical Chair of the CCG and the Remuneration Committee prior to any formal commitment being entered into on behalf of the CCG.

Once approval in principle has been obtained then the successful candidate should be provided with a copy of this document and asked to adhere to the procedures outlined in the following pages.

Payment will be made to the companies concerned with the expenses in full. Where difficulties are encountered with companies agreeing to issue invoices in the name of the CCG, the Finance Manager for the CCG will provide written confirmation to the effect that payment will be made direct by the CCG. Payroll will be informed of the payment.

Appropriate consideration will be given to circumstances such as ill health, retirement, redundancy and dismissal which may prevent the employee paying back the Relocation and Removal Expenses (in full or in part). The decision will be the Chief Officers on what should be repaid or not.

### **6.3 EMPLOYEES RESPONSIBILITY**

Employees have a duty to comply with the policies and procedures. If an employee has any questions or concerns about these they should raise these with their line manager or the HR team.

New employees who receive relocation expenses will be required to sign an undertaking that

- They will not leave the employment of the CCG within a two year period from their date of commencement
- Should they voluntarily leave the employment of the CCG and break this undertaking they accept the CCG will take action to obtain repayment of the expenses received
- The following slide scale of reimbursement will apply:
  - If the employee leaves within the first 6 months – 100% to be repaid
  - If the employee leaves between 7 and 12 months – 75% to be repaid
  - If the employee leaves between 13 and 18 months – 50% to be repaid
  - If the employee leaves between 19 and 24 months – 25% to be repaid
- This will be from outstanding salary payments and/or by invoice.

The reimbursement of relocation grant is conditional on employees being able to demonstrate that every effort is being made to obtain suitable accommodation in the new area and sell the property in the old area where one is owned.

Any costs incurred beyond the Relocation Grant will be the responsibility of the employee.

It is essential that employees make arrangements when engaging companies for all invoices in respect of items of expenditure to be made out in the name of the CCG so that the VAT charged can be reclaimed. Employees should sign the invoice as being correct and submit it with an expense claim form (Appendix 2)

Employees who do not make arrangements for invoices to be made out in the name of the CCG will not be reimbursed the VAT element of any claim

Practitioners travelling from overseas will only be reimbursed relocation expenses from the port of entry into the UK.

## **6.4 HR RESPONSIBILITY**

Work in partnership with Managers and Employee Representatives to ensure employees are treated fairly and consistently within the framework of the policy.

## 7. ELIGIBILITY

The Relocation Grant Policy will apply to

- New employees appointed to permanent positions in the CCG
- Employees taking a substantive post at Agenda for Change band 8a or above and employees in equivalent salary levels – other grade posts may be considered by the Chief Officer as qualifying under the Policy.
- Where the employee resides more than 100 miles from the CCG base prior to taking up employment.
- In certain circumstances, some employees, e.g. on-call employees, may be required by the nature of their employment to move to within 20 miles of the base
- Relocation expenses will not be paid where an employee's partner is also receiving support from his/her own employer.
- The Chief Officer has discretion to consider exceptional circumstances in relation to the above.

## 8. FINANCIAL LIMITS

**Relocation Grants may be awarded up to a maximum of £8,000.** The total relocation expenses reimbursed, however, will depend on the costs incurred by the individual. It should be noted that expenses paid in excess of £8,000 will be subject to income tax.

In certain circumstances, the Chief Officer may decide that the services of a relocation company would be mutually beneficial to the employee and the CCG

The CCG can reclaim VAT on certain services connected with an employee's relocation provided invoices are made out in the name of the CCG. The services affected are as follows:

- Removal firm charges
- Estate Agents' fees
- Solicitors' fees in connection with property purchase and/or sale

In instances where accounts are paid in full by the CCG and the overall total exceeds the maximum Relocation Grant payable the balance will be recovered through the payroll or by account if this is more appropriate.

Where an employee does not choose the lowest quotation received by the CCG then the level of reimbursement will be limited to the level of the lowest quotation, which means that employees will also have to pay the difference in VAT between the quotes.

Where there has been an improvement in the new property compared to the old and notional valuation has been obtained and accepted by the CCG, then the level of reimbursement will be limited. In such cases, payments in respect of Stamp Duty, legal fees and Land Registry fees will be assessed on the basis of a notional price. The assessment will be carried out by an independent valuer, usually the district valuer, who will value the old property in relation to a similar type of property in the new area.

Any payments due or costs incurred above those assessed using the notional price in respect of Stamp Duty, legal fees and Land Registry fees will be the responsibility of the employee.

## **9. PROCEDURE**

The new employee should complete Part A of the Application for Relocation Grant form (Appendix 1) as soon as possible after they have been formally offered employment and submit this to the Chief Officer for approval. Once approval has been granted to award a Relocation Grant, copies of the completed form will be sent to the employee for confirmation and to Payroll for information.

Employees must make claims for the reimbursement of actual relocation expenses using the Claim for Reimbursement of Expenses form (Appendix 2). Both of the above forms must be authorised by the Chief Officer or their authorised deputy.

All claims should be accompanied by receipt. For removal expenses three quotes must be submitted, see paragraph on 'Removal Firm Charges'. Where expense claims are not accompanied by appropriate receipts then the reimbursement of expenses will not be made.

### **9.1 EXPENSES**

**Prior to commencement** - The cost of one return visit from home to Bradford City and Bradford Districts CCG for a maximum of two nights' duration, will be reimbursed. Travelling expenses and subsistence allowances for the employee, partner and dependants (as appropriate) will be paid as follows:

- Travel by car will be reimbursed at the current public transport rate or lease car rate.
- Subsistence will be reimbursed at current rates as follows:
  - for the employee - full rate
  - for the partner and any children over 12 years - 2/3 rate each
  - children aged 4 to 12 years - 1/2 rate each
  - children under 4 - subsistence is not payable

**Following commencement-** the employee may choose between the options below, whichever is the most appropriate, to determine how expenses are reimbursed.

**Excess daily travelling expenses** -Where an employee has been unable to move house and continues to reside at home, then they will be reimbursed any extra daily travelling expenses incurred in travelling from home to their new work base.

Employees who travel by car will be reimbursed at the current public transport rate or lease car rate. At present, reimbursement is subject to income tax and National Insurance payments.

**Temporary Accommodation Expenses** -Where an employee has been unable to move home and the old property remains unsold and they decide to take temporary accommodation in the new area, their expenses will be reimbursed as follows:

Where private accommodation is used either the rent will be reimbursed or the current long term Night Allowance subsistence rate, whichever is the lower.

**Travelling Expenses for Visits Home** - Where an employee is living in temporary accommodation in the new area, the cost of one visit home per week will be reimbursed. Travel by car will be reimbursed at the current public transport rate or lease car rate. Subsistence will not be payable.

Reimbursement of the above allowances will be limited to six months in the first instance, although this period may be extended up to a further three months with the approval of the Chief Officer.

**Return Visit to Supervise Removal** -Two days' paid leave will be granted to supervise the removal from the old to the new home. Travelling expenses will be reimbursed and travel by car will be reimbursed at the current public transport rate or lease car rate. Subsistence will not be payable.

**Removal Journey-** The cost of the journey from the old home to the new home for the employee and their partner and dependants, will be reimbursed. Travelling expenses will be reimbursed and travel by car will be reimbursed at the current public transport rate or lease car rate and passenger rate.

**Removal of Furniture and Effects-** Removal costs and, if necessary, the storage of effects for a reasonable period (normally six months), will be reimbursed. Three competitive tenders must be obtained in writing and submitted to the Chief or Deputy Finance Officer for approval (all of which should specifically state the type of removal vehicle being used, the number of removal staff and the locations where the chattels are being collected and

taken to – in order to compare similar costs). The CCG may require additional information, if online quotes are obtained to ensure they are comparable. The lowest of the three quotations will be reimbursed. Two quotes should not be obtained from the same source e.g., the same proprietor.

**N.B. Any costs reimbursed will be deducted from the total maximum relocation grant (the maximum grant is £8,000)**

## **9.2 Property purchase / sale**

Fees which will normally be reimbursed (inclusive of any VAT payable) are as follows:

- Solicitors fees
- Estate Agent fees
- Stamp Duty
- Land Registry fee
- Expenses in connection with the mortgage or loan e.g. survey fees, mortgage redemption fee
- The cost of a private survey if required for a specific purpose
- Electrical wiring and/or drains tests

The CCG may request production of invoices as proof of expenditure.

NB: For employees with no property to sell in the old area the above fees will be limited to a £60,000 purchase price. **Any costs reimbursed will be deducted from the total maximum relocation grant (the maximum grant is £8,000)**

## **Abandoned Purchase**

Any legal costs, survey fees, etc., incurred in an unsuccessful attempt to purchase property may be reimbursed at the discretion of the CCG. The Chief Officer must be satisfied that the reason the purchase was abandoned is acceptable and that any costs in relation to the work done are reasonable. Where the abandonment relates to an adverse structural survey a copy of the Surveyor's Report must be submitted with the expense claim form.

**Any costs reimbursed will be deducted from the total maximum relocation grant (the maximum grant is £8,000)**

## **9.3 Miscellaneous**

Employees moving into unfurnished accommodation may be reimbursed additional expenses after the individual takes up their new appointment and has occupied their new permanent accommodation

This includes costs of replacing domestic goods such as carpets, curtains and cookers, less any amount received for the replaced goods

This requires that the items used in the old property are the possessions of the individual but cannot be used in the new property because they are unsuitable for installation there.

The provisions of the policy will apply i.e.

- that appropriate receipts are submitted with the expenses claim form;
- that the maximum of £1000 is subject to the relocation grant (i.e. £8000) not being exceeded

**Any costs reimbursed will be deducted from the total maximum relocation grant (the maximum grant is £8,000)**

#### **9.4 Continuing expenses in old area**

Employees who unavoidably incur regular expenses in respect of accommodation previously occupied in the old area, which remains unsold, concurrently with accommodation expenses in the new area, will be given assistance with such expenses. The types of costs incurred would normally be mortgage, building insurance, council tax, water charges, etc.

An allowance will be paid from the date when the employee occupies permanent accommodation in the new area and is joined by their family provided this is within the first 12 months from appointment. The rate at which the allowance is payable would be at whichever is the less between:

- Either the current long term Night Allowance subsistence rate OR
- The actual continuing commitments payable.

Reimbursement is conditional upon the claimant making every effort to relocate.

Payment will be limited to three months in the first instance although, if approved by the Chief Officer, this period may be extended to six months, or up to a maximum period of 12 months in special circumstances.

**Any costs reimbursed will be deducted from the total maximum relocation grant (the maximum grant is £8,000)**

## APPLICATION FOR RELOCATION GRANT

**Part A (to be completed by the applicant)**

Title	
Surname	
First Name/s	
Address for Correspondence	
Is this temporary or permanent?	
Contact Details	
Post offered	
Directorate	
Band	
Full/ Part time hours	
Starting Salary Pro rata	
Base	
Proposed commencement date	
Details of current property	
Address	
Owned / rented/ furnished/ unfurnished	
Selling / Asking Price	
Estate agent details	

**UNDERTAKING**

I confirm that I have received and read the CCGs Relocation Grant Policy and agree to adhere to the requirements of the said policy.

I understand that any payments of relocation or associated expenses made to me by the Bradford City and Bradford Districts CCG are subject to me remaining an employee of the CCG for a minimum period of 24 months from commencement. I acknowledge that in the event of my leaving the CCGs employment before the expiry of 24 months from commencement, the CCG has the right to reclaim all or part of any payments of removal or associated expenses previously paid to me on the following basis: Within one year, they will be required to refund 100% of all expenses and within two years, 50 - 75% of expenses, pro rata to service in the second year.

I declare that my partner is not eligible or has not received, or will not receive financial assistance from any other source in respect of this move. I understand that all expenses must be claimed within 12 months of commencement. I declare that the information that I have given in this form is correct and complete. I understand that if I provide false information, this may result in disciplinary action and I may be liable to prosecution and civil recovery proceedings. I consent to the disclosure of information in this form to NHS Protect and NHS Local Counter Fraud Specialists' for the purposes of verification of the claim and the investigation, detection and prosecution of fraud.

**Signed**.....

**Date**.....

**This form must be sent to the Chief Officer for approval prior to commencement of employment.**

**Part B (to be completed by the Chief Officer)**

Title	
Surname	
First Name/s	
Contact Details	
Approved amount	
Reason for non-approval	

**I agree that the above relocation grant has been approved**

**Signed**.....

**Date**.....

**CCG CLAIM FOR REIMBURSEMENT OF REMOVAL EXPENSES**

Title	
Surname	
First Name/s	
Marital Status	
Number of children and ages	
Previous address	
Owned / rented/ furnished/ unfurnished	
New Address	
Owned / rented/ furnished/ unfurnished	
Contact Details	
Post appointed to	
Directorate	
Banding	
Full/ Part time hours	
Starting Salary Pro rata	
Base	
Commencement date	

	<b>Amount Claimed</b>	<b>Finance approval to be completed by S&amp;W</b>
<b>Travelling and Subsistence prior to commencement</b>		
Date of Journey		
Person Making Journey		
Mileage home to Leeds return		
Public transport fares from .....to		
Total mileage		
Subsistence from .....to		
<b>Excess Daily travelling expenses following commencement (only a or b can be claimed)</b>		
Daily return mileage from home to base		
Daily return mileage from home to base in previous employment		

Excess daily mileage		
Number of days		
Total excess mileage(a)		
Temporary Accommodation Expense / Rent(b)		
<b>Home Visits</b>		
Date of visits		
Public transport fare		
<b>Cost of Removal</b>		
Date of moving		
Storage charges From ....To (3 quotations and the receipted contractors account must be enclosed)		
Public transport fare		
Mileage from ..... to		
Persons making journey		
Date of journey		
<b>House Purchase / Sale</b>		
Purchase Price		
Solicitors fee		
Stamp Duty		
Mortgage expense		
Survey		
Other		
Sale price		
Solicitors fees		
Estate agent fees		
Other		
<b>Miscellaneous</b>		
Details		

**I declare that the expenses and allowance claimed have been either actually and necessarily incurred or are otherwise and certify that my husband/wife/civic partner/partner has not or will not receive any financial assistance from any other source relating to the above removal expenses claimed for re-imburement from the NHS.**

Signature of Claimant

\_\_\_\_\_

Date \_\_\_\_\_

(When completed, this claim should be forwarded to the Chief Officer for approval)

**Undertaking to remain in the service of the authority**

I, .....understand that, as a condition of receiving payment of Removal Expense from Bradford City and Bradford Districts CCG, I must undertake that I will not leave the employment of the CCG within a period of 24 months and that, should I do so, I acknowledge that the CCG retain the right to obtain repayment of the whole or part of the expenses paid to me. I declare that the information that I have given in this form is correct and complete. I understand that if I provide false information, this may result in disciplinary action and I may be liable to prosecution and civil recovery proceedings. I consent to the disclosure of information in this form to NHS Protect and NHS Local Counter Fraud Specialists' for the purposes of verification of the claim and the investigation, detection and prosecution of fraud.

Signed \_\_\_\_\_

Date \_\_\_\_\_

**I certify that the claimant is eligible to claim the above expenses and has signed the two year agreement**

\_\_\_\_\_  
Director

Date \_\_\_\_\_

**For use by payroll**

Percentage Paid

Date

**Original Receipted Accounts must be enclosed Interim/Final**

## Equality Impact Assessment

<b>Title of policy</b>		Relocation and Removal Expenses Policy	
<b>Names and roles of people completing the assessment</b>		Paul Appleyard, Senior HR Associate	
<b>Date assessment started/completed</b>		30.01.2014	30.01.2014
<b>1. Outline</b>			
<b>Give a brief summary of the policy</b>	Relocation assistance is a means of facilitating the recruitment and retention of employees. The package provides relocating employees with a support structure to assist them in meeting the demands of domestic relocation, thereby optimising the prospect of a successful settlement into their new appointment.		
<b>What outcomes do you want to achieve</b>	The policy to comply with statutory requirements and complies with NHS Litigation Authority Standards and best practice.		
<b>2. Analysis of impact</b>			
This is the core of the assessment, using the information above detail the actual or likely impact on protected groups, with consideration of the general duty to; eliminate unlawful discrimination; advance equality of opportunity; foster good relations			
	<b>Are there any likely impacts? Are any groups going to be affected differently? Please describe.</b>	<b>Are these negative or positive?</b>	<b>What action will be taken to address any negative impacts or enhance positive ones?</b>
<b>Age</b>	No		
<b>Carers</b>	No		
<b>Disability</b>	No		
<b>Sex</b>	No		
<b>Race</b>	No		
<b>Religion or belief</b>	No		
<b>Sexual orientation</b>	No		
<b>Gender reassignment</b>	No		

<b>Pregnancy and maternity</b>	No		
<b>Marriage and civil partnership</b>	No		
<b>Other relevant group</b>	No		
<b>4. Monitoring, Review and Publication</b>			
<b>If any negative/positive impacts were identified are they valid, legal and/or justifiable? Please detail.</b>	No anticipated detrimental impact on any equality group. The policy is applicable to all employees and adheres to the NHS Litigation Authority Standards, statutory requirements and best practice. Makes all reasonable provision to ensure equity of access to all employees. There are no statements, conditions or requirements that disadvantage any particular group of people with a protected characteristic.		
<b>How will you review/monitor the impact and effectiveness of your actions</b>	Will be able to monitor applications due to small numbers involved to ensure that there is no detriment suffered by any protected characteristic.		
<b>Lead Officer</b>	Alison Ewart	<b>Review date:</b>	October 2017
<b>5. Sign off</b>			
	Fiona Stephens		
<b>Director</b>	Associate Director of Corporate Affairs	<b>Date approved:</b>	October 2014