

Policy Audit Tool

To be completed and attached to any document which guides practice when submitted to the appropriate committee for consideration and approval.

Please give status of Policy: Revised		
1.	Details of Policy	
1.1	Title of Policy:	A Policy on Relocation and its Alternative
1.2	Sponsor (Member of EMT):	Simon Gilby, Managing Director of Provider Services
1.3	Author:	Chris Stocks, Head of Human Resources
1.4	Lead Governance Sub-Committee:	N/A
1.5	Reason for Policy:	Review date of previous Policy
1.6	Who does the Policy affect?	All staff of NHS Sheffield and Sheffield PCT Provider Services
1.7	Are the National Guidelines / Codes of Practices etc issued?	Yes
1.8	Has an Equality Impact Assessment been carried out?	Yes
2.	Information Collation	
2.1	Where was Policy information obtained from?	Previous Policy, Inland Revenue Guidance and best practice
3.	Policy Management	
3.1	Is there a requirement for a new or revised management structure for the implementation of the Policy?	No
3.2	If YES attach a copy to this form.	N/A
3.3	If NO explain why.	Appropriate structures already in place

4.	Consultation Process	
4.1	Was there external / internal consultation?	Yes
4.2	List groups / persons involved	ET / PSMT JSCC / Staff Side Senior HR staff
4.3	Have external / internal comments been included?	Yes
4.4	If external / internal comments have not been included, state why	N/A
5.	Implementation	
5.1	How and to whom will the policy be distributed?	The Policy will be placed on the Intranet and staff will be informed via Team Brief and other communication methods
5.2	If there are implementation requirements such as training please detail.	N/A
5.3	What is the cost of implementation and how will this be funded	No associated costs
6.	Monitoring	
6.1	List the Key Performance Indicators	N/A
6.2	How will this be monitored	N/A
6.3	Frequency of Monitoring	N/A

Date Policy was ratified by the Appropriate Sub-Committee: N/A

Signature of Sub-Committee Chair: N/A

Date Policy was adopted by the PCT at a PCT Board Meeting: TBC

A POLICY ON RELOCATION AND ITS ALTERNATIVE

Review Date: March 2011

PART OF THE TRUST'S RECRUITMENT AND RETENTION STRATEGY

CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
1	Introduction	1
2	Scope	1
3	Authorisation	1 – 2
4	Alternatives	2 – 3
5	Conditions of Eligibility	3 – 4
6	Allowable Expenses	4 – 7
7	Tax Liability	7 – 8
8	Invoices and Receipts	8
9	Recovery of Expenses	8
10	Implementation	8
11	Review and Revision	8
Appendix 1	Authority to offer Relocation Support	
Appendix 2	Relocation Support Agreement Form	
Appendix 3	Claim for Excess Travel in lieu of Relocation	

SHEFFIELD PRIMARY CARE TRUST

POLICY ON RELOCATION AND ITS ALTERNATIVE

1. INTRODUCTION

- 1.1 The Trust recognises that in order to attract and recruit staff of the appropriate quality to certain posts, it may need to offer an additional financial incentive to attract them to work in Sheffield.
- 1.2 This financial assistance will normally be in the form of a contribution to relocation and associated expenses and payment will be in accordance with rules set out below. However in certain circumstances, and where relocation is not considered appropriate (see 4 below), assistance with travel costs may be considered for a limited period as an alternative.

2. SCOPE

- 2.1 This policy applies to all staff within the Trust.

3. AUTHORISATION TO PROVIDE FINANCIAL ASSISTANCE TO A NEW STARTER

- 3.1 Authorisation to offer financial assistance and agreement on the maximum amount to be made available should be sought **prior to any advertisement** in accordance with the following schedule:

<u>POST</u>	<u>AUTHORITY</u>
Chief Executive	Chairman
Director	Chief Executive
Senior Posts (below Director level)	Appropriate Director

(Note: It is expected that all decisions will be taken in consultation with Human Resources who have delegated authority from the Trust Board to authorise such expenditure)

- 3.2 Directors will need to confirm that they have adequate budget provisions to cover the cost of any expenses offered. As such, they should complete an Authority to offer New Starter Financial Assistance (specimen attached at Appendix 1) which should form the basis of a discussion with Human Resources.
- 3.3 An assistance package will not normally exceed £8,000. However, in exceptional cases and solely at the discretion of the Chief Executive (in consultation with the Director of Finance and Head of Human Resources), consideration may be given to exceeding the limits of this policy in recognition of specialist recruitment difficulties. In these cases any payment in excess of £8,000 will be subject of Income Tax and the Inland Revenue will be notified via a P11D. It will be the responsibility of the individual to whom the payment was made to settle in full the resulting tax liabilities.

3.4 The actual level of relocation support to be made available will be determined by discussions between the Appointing Officer and the successful candidate. Once the limit is agreed Part 4 of the Authority to Offer Relocation Support should be completed, and a copy of the whole form sent to Victoria Pay Services (VPS).

4. THE ALTERNATIVE TO RELOCATION

4.1 In some cases where the person lives on or just beyond the point where relocation may be considered appropriate, but because of the circumstances of the individual concerned or other relevant issues, relocation is considered in-appropriate, agreement may be sought from the authorising Director (with advice from Human Resources) to provide financial assistance to help cover travel costs.

4.2 In such cases the financial assistance with travel will be limited so that the total paid does not exceed the amount authorised for relocation assistance at the start of the recruitment process **or** for a maximum period of 2 years from the date of commencement in the new post, whichever ever point is reached first.

4.3 The rates payable will be in accordance with the following schedule:-

METHOD OF TRANSPORT	REIMBURSEMENT
Private Car	Public Transport mileage rate (as set out in AfC Section 17 Annex L)
Trust Lease Car	Lease car mileage rate in operation at the time of travel
Rail travel	Standard class

4.4 Claims must be submitted monthly on the Form attached at Appendix 3 to the appropriate Director who will be responsible for checking and authorising all aspects of the claim.

4.5 It should be noted that all travel expenses an individual receives under the provision will be subject to Income Tax at the appropriate rate and Class 1 National Insurance Contributions. The Trust is clear that the liability for payment of such tax lies with the individual concerned. As such, it is important that they are made aware of this liability from the outset. National Insurance contributions will be deducted at source through the PAYE system, but any Income Tax liability will be notified to the Inland Revenue by the trust via a P11D and they will therefore take account of this income in carrying out the individual's annual tax assessment.

5. CONDITIONS OF ELIGIBILITY FOR REMOVAL EXPENSES

5.1 Employees will only be eligible for consideration for relocation expenses if the trust considers relocation to be a necessary requirement where an employee has been newly appointed or transferred etc., and/or it is considered to be in the interests of the Trust.

5.2 Continued payment of expenses is subject to the employee satisfying the trust that every attempt is being made to obtain and move into a property in the new area. A quarterly review meeting should be held with the Director to monitor progress and documentary evidence may be required.

5.3 Where eligibility is confirmed, relocation assistance will only be payable if:

- a) Relocation is completed within twelve months of the employee taking up the new appointment. Extension to this period will not normally be allowable and in any case will be subject to the Chief Executive's approval.
 - b) Prior approval for the relocation has been established before any expenses are incurred (see Appendix 1).
 - c) The exact amount of the relocation package to be made available has been agreed in accordance with Section 3 of this Policy.
 - d) The employee has signed the Relocation Expenses Application and Agreement form (see Appendix 2), and a copy has been sent to VPS.
- 5.4 Payment will only be made for removal expenses actually incurred by the applicant who must produce appropriate receipts and confirm that the cost is not being recovered from another source.
- 5.5 All claims must be made on the appropriate forms which are held by VPS. In order to ensure claims are made using the correct forms and in accordance with agreed procedure, the transferee should meet with the appropriate officer at VPS at the start of the process.
- 5.6 In relocating, it is a requirement that the new property must be within a reasonable distance of the new base. This is an Inland Revenue requirement, and they will take their own view of "a reasonable distance". As such in determining reasonableness the authorising Director is required to take account of whether or not the post involves "on call" commitments. It is expected that in most cases the new property will be within 10 miles of the new base. Any request to relocate to a property outside this distance would require the agreement of the Director of Finance. In any event, it would be expected that the journey time between the two locations would not exceed 1 hour at peak traffic times.

6. ALLOWABLE EXPENSES

- 6.1 Eligible employees will normally be entitled to claim receipted expenditure within the range set out below, up to their agreed maximum. Once the maximum entitlement has been reached no further payments will be made in respect of relocation.

6.2 Expenses for preliminary visits

- 6.3.1 New employees should agree leave with their existing employer before they make any preliminary visits in connection with their relocation.
- 6.3.2 The trust will pay travelling expenses for receipted rail (standard class) or coach journeys or at the applicable Public Transport mileage rate as set out in appropriate national or local conditions of service. Trust lease cars will be paid at the appropriate Trust mileage rate applicable at the time of travel.
- 6.3.3 The cost of reasonable overnight accommodation and meals will be covered for the new employee, partner and any children. Appropriate receipts will be required.

6.4 Excess Daily Travel Expenses

- 6.4.1 Claimants who intend to relocate and cannot find suitable accommodation to move into but would otherwise qualify for the reimbursement of removal expenses, will be reimbursed the **extra** (i.e. over and above what they were already travelling from current home to old base) daily travelling expenses from their home to the new base until suitable accommodation is found (subject to 6.4.3 below).
- 6.4.2 The rates payable for the **extra travel costs** will be in accordance with 6.3.2 above.

6.4.3 Reimbursement will continue only for as long as the Trust is satisfied, following a quarterly review, that the employee is making every effort to find suitable accommodation and shall not continue **under normal circumstances** for more than 1 year. Any decision to continue beyond this limit will require the agreement of the Director of Finance and Head of Human Resources.

6.5 Concurrent Accommodation Expenses

6.5.1 **Temporary Accommodation** – Where the employee rents temporary accommodation in the new area whilst the old property is being sold then the following receipted costs can be claimed against the total removal allowance available:-

- Tenancy agreement costs
- Council Tax Charges
- Monthly Rent
- Water Rates, or in the case of metered water just the standing charge
- Weekly travel from the new to old area (in accordance with rates specified in 6.3.2 above)

6.5.2 **Concurrent Private Accommodation Charges** – Where the employee unavoidably incurs expenses in respect of the accommodation they previously occupied in the old area concurrently with accommodation expenses in the new area, assistance may be given with costs of the old property within the overall limit of the removal allowance agreed at the outset.

6.5.3 It should be noted however, that Income Tax will be payable by the individual (and Class 1A National Insurance contributions by the employer) on all such claims. As such, the Inland Revenue will be notified via an annual P11D. As in 6.5.1 weekly travel from the old to new area, paid in accordance with 6.3.2 above will be tax exempt.

6.5.4 In the case of rented property being used by the employee's dependants in the old area, concurrently with temporary accommodation in the new area the cost of the temporary accommodation in the new area will be paid in accordance with paragraph 6.5.1.

6.5.5 Such costs will be recoverable for the first 3 months from when the employee incurs such expenses. After this time the trust will review the position on a 3 monthly basis up to a maximum period of 12 months in total. This will be on a discretionary basis with extensions only being authorised where the Trust is satisfied that the employee is making every effort to sell their property in the old area.

6.6 Vouched legal and other expenses

6.6.1 When employees buy a house because of the new appointment and it is the first permanent, unfurnished accommodation occupied in the new area, and/or sell a house in which they were living immediately before the new appointment, they are entitled to reimbursement of all reasonable vouched legal and other expenses, including VAT. Such expenses may include:-

- 1) House purchase: - Solicitors Fees
Stamp Duty
Land registration fees
Incidental legal expenses
Expenses in connection with a mortgage or loan including guarantee and survey fees (excluding interest)
Cost of private survey
Electrical wiring test

- 2) House sale:- Solicitors Fees, including legal expenses incurred on the redemption of a mortgage.
Estate agents or auctioneers fees

- 6.6.2 Where employees do not employ an estate agent, solicitor or auctioneer, they will be reimbursed all reasonable vouched legal and other expenses of sale, including reasonable expenses associated with advertising.
- 6.6.3 In choosing a new property, the employee should be aware that the Contributions Agency exemption for certain items will not apply if they decide that “significant betterment” of property has taken place, and therefore Class 1 National Insurance contributions would be payable. As their view of “significant betterment” will depend on comparison between property prices in the old and new areas, transferring employees should seek advice on a case by case basis. Initial advice is available from Victoria Pay Services. However, for definitive guidance individuals should contact the Contributions Agency.
- 6.6.4 No compensation can be paid for loss of the sale of a house consequent upon transfer.
- 6.6.5 Where the employee is moving to permanent rented accommodation in the new area, they may claim appropriate Tenancy Agreement charges and associated administration costs.
- 6.6.6 If employees let their house in circumstances in which they would be entitled to legal expenses for house sale, they can be reimbursed their legal expenses for a tenancy agreement.
- 6.6.7 If an employee incurs expenses by way of legal costs, survey fees etc., in relation to a proposed purchase which does not take place, such expenses will be reimbursed at the Trust’s discretion. The trust will determine that the costs for which reimbursement is claimed are reasonable in relation to the services received and the stage reached before the purchase was abandoned.
- 6.6.8 In exercising its discretion as to whether to reimburse such expenses, the Trust needs to be satisfied that the employee was in no way responsible for the abandonment of the transaction of the house having been withdrawn from the market by the vendor for his, or her, own reasons, or that the employees reasons for withdrawal were entirely reasonable having regard to the difficulties encountered.

6.7 Travel Expenses on Removal

- 6.7.1 **Journey from the old to the new home** – The cost of travel between the old and new home will be met by the Trust. The dependants for whom travel expenses will be paid are the dependant members of the employee’s household. If travelling by car from the old home to the new home the appropriate public transport or lease car rate will be paid. Travel expenses will only be met for one motor vehicle owned by the employee or his/her partner.
- 6.7.2 **Return visit to supervise removal** – Where it is necessary for employees of the Trust to make a return visit to supervise removal from their home, they will be allowed:
- Paid leave – the amount of which is discretionary according to individual circumstances.
 - Travelling expenses (where an employee uses their own private motor vehicle, the public transport rate of mileage will be paid).

- Subsistence allowance – (**NB** Night subsistence will not be paid when employees use, or could have used, their old accommodation or stayed with relatives).

6.7.3 **Expenses of Actual Removal** – Employees are requested to obtain 3 written quotes for removal services. The Trust will only consider the lowest quote, unless there are exceptional circumstances, which will have to be sanctioned by the appropriate Authorising Director. The approved costs that may be reimbursed are those associated with removal and storage of furniture and belongings to the new area. This would include transfers to temporary and/or permanent accommodation.

6.8 **Miscellaneous Expenses**

This allowance is for the **replacement** of domestic goods (i.e. carpets, curtains and cookers) that are required because the employee has disposed of his/her old home since the goods used there are unsuitable for installation in the new home. Documentary evidence will be required for proof of the sale of the old goods and the purchase of suitable replacements. The payment shall be limited to the net effect. An employee, who lived in furnished, rented accommodation prior to the move will not be able to claim under this provision.

7. **TAX LIABILITY FOR REMOVAL EXPENSES**

7.1 Every effort has been made within this policy to identify those items that are claimable, and those that are not exempt from Inland Revenue and National Insurance charges. However, it is the employee's responsibility to clarify their tax position at the time of their transfer.

7.2 Advice on the tax liabilities associated with relocation expenses is available from Victoria Pay Services, but the Inland Revenue should be regarded as the definitive source of guidance and employees are advised to declare such payments to ensure compliance with tax laws.

7.3 In cases where an individual receives payments under this policy on the basis that they were going to relocate, but subsequently they do not move to the new area, all expenses paid which might otherwise have been tax exempt, will become subject to an Inland Revenue charge and National Insurance contributions.

7.4 On this basis, where an employee reaches the limit of their relocation allowance before they complete their move to the new area, then Victoria Pay Service must be informed as soon as the move is actually completed so they can notify the Inland Revenue accordingly. Failure to inform VPS could lead to the Inland Revenue levying charges against the individual.

7.5 All tax liabilities are the responsibility of the individual and will not be met by the Trust.

8. **INVOICES AND RECEIPTS PAYMENTS**

8.1 In all cases payments will only be made upon receipt of satisfactory supporting documentation which will need to be checked and countersigned by the appropriate director who will be responsible for ensuring that any payments are within the agreed upper limit of the relocation package.

9. **RECOVERY OF RELOCATION EXPENSES BY TRUST**

9.1 The Trust's policy on the payment or reimbursement of relocation expenses will only apply where the employee remains employed by the Trust for at least 2 years after their date of commencement in the new post.

- 9.2 Where the employee leaves the Trust's employment within 2 years of the move to the new post, the Trust will reclaim (in accordance with Appendix 2) moneys paid other than abortive purchase costs and temporary accommodation costs and will be entitled to offset any payments due to the employee on termination against the whole or part of the debt.

10. POLICY REVIEW

- 10.1 This policy will be reviewed no later than March 2011.

**SHEFFIELD PRIMARY CARE TRUST
AUTHORITY TO OFFER RELOCATION SUPPORT**

1. It is proposed that Relocation Support be offered in the following instance:-

Post being recruited to Proposed Grade

Reasons for offering support: 1.
.....
2.
.....
3.
.....

Level of support suggested: £

I confirm that the necessary funds are available within the Directorate Budget

Name: *Post Title:*

Signature: *Date:*
Appointing Officer

Name: *Post Title:*

Signature: *Date:*
Authorising Officer

2. It has been decided that Relocation Support should not be given in this instance for the following reasons:-

1.
2.
3.

Name:..... *Post Title:*

Signature: *Date:*
Authorising Director

Signature: *Date:*
Head of Human Resources

3. It is agreed Relocation Support should be given in this instance as follows:-

Maximum Level of support authorised: £

Name:.....

Post Title:

Signature:
Authorising Director

Date:

Signature:
Head of Human Resources

Date:

4. Notice of Relocation Support made available to the successful Candidate

Post

Name of New
Postholder

It has been agreed that the above should receive the following:-

Relocation Support

As alternative to Relocation Support
assistance with travel costs up to the limit
identified below or for a period of 24 months
based on whichever occurs first

(Tick appropriate box above)

The upper limit identified is £

Once this limit is reached no further claims are to be processed

Name

Post Title

Signature
Appointing Officer

Date

N.B. Where Relocation Support is agreed a copy of this form must be passed to Victoria Pay Services before any claims are made.

APPENDIX 2

SHEFFIELD PRIMARY CARE TRUST

RELOCATION SUPPORT APPLICATION AND AGREEMENT FORM

SURNAME	FORENAME(S)	DIRECTORATE/WARD/DEPT
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I have read the Trust policy on Relocation and wish to apply for relocation expenses according to the rules of the scheme/the terms and conditions outlined to me in your letter dated:

.....

1. I agree to abide by the conditions of the Relocation Expenses Policy and accept this assistance is given on the condition that I remain an employee of the Trust for at least 2 years after the relocation has been completed.
2. I confirm that expenses associated with my relocation are not reclaimable from any other source (e.g. partner working for another NHS Trust).
3. I agree that in the event of termination of my employment either during or after the relocation, I will repay the relocation expenses incurred by the Trust according to the following scale:

<u>Length of Service</u>	<u>Repayment</u>
During and up to 6 months after location completed	100%
6 months but less than 12 months	75%
12 months but less than 18 months	50%
18 months but less than 24 months	25%

4. If I am obliged to make repayments under the terms set out in 3. Above, I agree that the debt can be recovered from monies due to me by the Trust. I understand that if I fail to repay any outstanding monies due within 3 months of termination the amount will be recoverable through the Courts.

Employee's Signature _____ Date _____

APPROVAL – This section must be signed by the relevant Director only

Relocation Expenses up to £ _____ are approved.

Signed _____ Date _____

APPENDIX 3

CLAIM FOR SHO RELOCATION ASSISTANCE

OPTION 1: Removal Firm

QUOTE	NAME OF FIRM	AMOUNT £
QUOTE 1		
QUOTE 2		
QUOTE 3		

FIRM USED: _____ AMOUNT: _____
(Please attached the invoice and the receipt for payment)

OPTION 2: Hire of Self-Drive Van

HIRE FIRM USED: _____ AMOUNT: _____
(Please attached the invoice and the receipt for payment)

OPTION 3: Public Transport (e.g. Rail, Taxi, Bus)

TYPE(S) USED: _____ AMOUNT: _____
(Please provide receipt)

OPTION 4: Using Your Own Car

MILES CLAIMED: _____

PASSENGER MILES CLAIMED: _____

PASSENGER NAME(S): _____
(Please note that children under the age of 5 cannot be included)

Calculation (for office use only)	
Rate	Amount £
Rate	Amount £
	Total £

DECLARATION (Please delete as appropriate as your claim cannot be paid without this declaration)

- a) The property I have moved to **IS** my main residence for the duration of the rotation to the current hospital. The expenses I have claimed are correct to the best of my knowledge.
- b) The property I have moved to **IS NOT** my main residence for the duration of the rotation to the current hospital. The expenses I have claimed are correct to the best of my knowledge.

SIGNATURE _____ **DATE** _____

AUTHORISED _____ **DATE** _____

FINANCIAL CODE _____

SHEFFIELD PRIMARY CARE TRUST

The Policy on Relocation and its Alternatives

Guidance to Managers on Implementation

Sheffield Primary Care Trust

Guidance for Managers on Application of the Policy on Relocation and its Alternatives

1. Introduction

- 1.1 This Guidance is being issued to Appointing Officers to assist with interpretation and implementation of the Policy on Relocation and its Alternatives.

2. Prior to Advertisement

- 2.1 At the outset of the recruitment process the Appointing Officer should identify whether it is believed that the post may prove difficult to appoint to, and whether we might be competing in the regional/national rather than the local market. In determining this fact you might take account of, inter alia, the following:-

- The type of job
- The size of the recruitment pool locally and nationally
- previous recent experience in recruiting to this or similar posts
- the “attractiveness” of the Trust, the City, and/or the South Yorkshire area for the type of recruit sort

- 2.2 In making your assessment, you should also consider the maximum amount you would want to make available, up to the Trust’s identified upper limit of £8,000. In reaching this decision you will need to consider what is affordable within your budgeting constraints and what will be need to attract the best candidate.

- 2.3 If you decide that there is a case for Relocation Support, and have identified the maximum amount that might be made available, you should complete Part 1 of the “Authority to Offer Relocation Support” (see Appendix 1 of Policy), obtaining the support of the appropriate Authorising Director in accordance with Section 3.1 of the Policy, and arrange to discuss the matter with Human Resources **prior to placing the advertisement.**

- 2.4 Where it is agreed that Relocation Support might be made available this should receive prominence in the advertisement in order to maximise its impact in attracting candidates.

3. On Identifying the Successful Candidate

- 3.1 Once the successful candidate has been identified by the panel, you as the Appointing Officer should decide whether they might warrant an offer of Relocation Support. In making this decision you might consider:-

- where they live
- the nature of the post offered (e.g. does it have on-call commitments, does it involve shift work etc.)
- the distance from home to new base
- the nature of the journey from home to new base (e.g. is it mainly motorway or A roads, will they need to cross the City and/or their home town), and as such the time it might take.

In making this decision you might seek advice from an HR Manager.

4. Alternative to Relocation

- 4.1 Where the successful candidate lives **on** or **just** beyond the limit of what might be considered to be a reasonable distance or journey time from the new base, you may consider offering financial assistance with travel costs as an alternative to relocation. In this case your final decision should be based on the needs of the service, rather than the preference of the successful candidate. Advice may be sought from an HR Manager.
- 4.2 You should note, and make the successful candidate aware that all payments made towards the cost of travel from home to base are taxable, and that they will be paid gross by the Trust and reported on a P11D to the Inland Revenue.

5. Relocation

- 5.1 In cases where the individual lives beyond what might be considered a reasonable distance or journey time, you need to think about your response if the individual refuses the offer to relocate and indicates he/she would intend to travel.
- 5.2 The issues to consider will be similar to those set out in 3.1 above, but here the nature of the post, work patterns and the presence/absence of on-call commitments should be a key consideration. A clear rationale as to why you would require the individual to relocate will be helpful when it comes to the discussion.

6. Negotiating with the Successful Candidate

- 6.1 Having considered these issues and identified what you are going to offer you can commence negotiations with the successful candidate and establish what is to be made available, up the limit agreed with your authorising Director and Human Resources.
- 6.2 The amount you agree with the successful candidate, which does not have to be the total amount you have available to you, should be confirmed in the offer letter. At this stage you should also:-
- Send a copy of the "Advice to Staff" attached to this Guide which has a copy of the Policy attached.
 - Send a copy of the Relocation Support Application and Agreement Form (Appendix 2 of the Policy) for the successful candidate to sign.

6.3 On return of the signed form from the successful candidate, you should complete Section 4 of the “Authority to Offer Relocation Support” (Appendix 1 of the Policy), and send a copy of both forms to Victoria Pay Services before any claims are submitted for payment. **Payment cannot be processed** by Victoria Pay Services (VPS) until they have received properly authorised copies of both forms.

7. Submission and Authorisation of Claims

7.1 Only those items specified in the Policy are claimable. Claims for any other expenses will be returned by VPS to the Authorising Director.

7.2 Claims must be submitted on the appropriate forms as follows:-

- Appendix 3 of the Policy can be used for ‘Excess Travel in Lieu of Relocation’.
- A set of forms which covers the different elements of relocation support is held by the officer at Victoria Pay Services responsible for processing relocation claims, and staff should be encouraged to arrange a meeting with this person so they understand the forms to be used.

7.3 All claims Relocation Expenses items **must** be accompanied by a valid receipt **otherwise it will not be paid,** and the whole claim will be returned to the Authorising Director by VPS.

7.4 It is the **Budget Holder’s responsibility** to:-

- Check that the item is claimable
- Check that there is a valid receipt
- Check the arithmetic on the claim form
- Properly authorise the claim
- Monitor expenditure against the agreed limited
- Get the Authorising Director to sign the claim

7.5 Victoria Pay Services check the signature on the forms submitted to ensure it is on the list of Authorised Signatures and will return any forms that are not signed appropriately. They are not required to check the arithmetic on the form (see 7.4 above).

7.6 VPS as service providers and the Human Resource Department as managing agents of the Service Level Agreement, will not be held accountable for any overpayments made as a result of failure on the part of the Budget Holder to properly discharge their responsibilities to check the claims and ensure they are within the agreed limit.

7.7 Payment of expenses will be made together with monthly salary payments unless a special case is made. If a special case is applied the Directorate will be charged the full cost of raising a cheque.

7.8 It is suggested as good practice that the Budget Holder makes the claimant aware as the upper limit of the allowance is approached.

8. On Completion of Relocation or Exhaustion of the Support Agreed

- 8.1 Once the upper limit specified in the “Authority to Offer Relocation Support” is reached, VPS will not be able to process further claims (see also 5.4, 5.5 and 5.6 of the Guidance).
- 8.2 Where a relocation is completed before the upper limit of the allowance is reached the Budget Holder should inform VPS so the file can be closed for Inland Revenue purposes.
- 8.3 If the support is exhausted before relocation is achieved, the member of staff concerned is responsible for covering the outstanding costs involved in the relocation.

9. Support and Advice

- 9.1 Advice may be available from colleagues who have significant experience in managing such issues. Advice is also available from Victoria Pay Services, the Tax office and your HR Managers.

Sheffield Primary Care Trust

The Policy on Relocation and its Alternatives

An Attachment to the Guidance To Managers on Implementation of the Policy

Advice for Staff

Sheffield Primary Care Trust

The Policy on Relocation and its Alternatives Advice for Staff

1. Introduction

- 1.1 This Advice for Staff is written within the contexts of the Trust's 'Policy on Relocation and its Alternatives'.
- 1.2 You will have been sent this advice by your new manager as a new starter to the Trust because you are eligible for support in either home or new base travel costs, or in relocating your main residence closer to your new base.
- 1.3 You will have discussed with your manager the amount of support you are to receive and the agreed amount will have been confirmed in your letter of offer. This is the upper limit of what you can claim, and as such you should keep a record of your claims against it so that you will know when the limit is reached.

2. Support with Home to base Travel Costs

- 2.1 This option is only available if you have agreed with your manager that you do not need to relocate closer to your new base.
- 2.2 The amount you are allowed to claim is the actual mileage travelled as determined by the exact distance between your home and your new base. This mileage needs to be agreed with your manager before you submit your first claim.
- 2.3 On occasions when you may be working away from your base for the whole day, the Trust's rules for claiming business mileage will apply, and no claim should be made for home to base support.
- 2.4 The schedule of rates payable for home to base support is set out in Section 4.3 of the attached Policy and you should apply the rate appropriate to your circumstances.
- 2.5 A form for making claims for support with home to base travel costs is provided at Appendix 3 of the Policy. No other form should be used; claims will not be paid unless they are made on this type of form. You should take photocopies as necessary to ensure you maintain a supply.
- 2.6 This support is only available until you have reached the limit of the amount agreed. After this point you will be personally responsible for covering the costs of home to base mileage.

3. Support with Relocation

- 3.1 There are various options available to you during the period until you sell the property at your old location (if appropriate) and relocate permanently to your new one. These are set out in the Policy (attached) and you should

- 3.2 Once you have agreed your intentions with your manager you can choose to use the sum made available to you to cover any of the allowable items set out in the Policy. If this does not cover all of your costs, you will then be responsible for covering the additional costs yourself.
- 3.3 A set of special claim forms has been designed to cover the different types of claims you may need to make. It is **essential** that the correct forms are used when claims are being made, any claims submitted on the wrong forms will be returned. As such you should arrange to meet the officer at Victoria Pay Services who processes all relocation claims so (s)he can explain the different forms to you.

4. Tax Liability

- 4.1 You will note from the Policy that personal tax and National Insurance liability can arise in certain circumstances (see Sections 4.5, 6.5.3). Advice is available from the local Tax Office, and you are encouraged to take advantage of this facility.
- 4.2 You should note that the trust is clear that the liability for payment of such taxes lies with the individual concerned. The Trust is **required** to notify the Inland Revenue of this taxable benefit via a P11D. As such you should ensure you report these payments on your annual Tax Return (see Policy Section 7). The resulting tax liability **cannot** be claimed against your allocated allowance.
- 4.3 You should note that the Trust is clear that **all** the expenses you receive for home to base travel are subject to Income Tax at the appropriate rate.

5. Support and Advice

- 5.1 In the first instance you should raise any queries with your manager. However, further support and/or advice on the application of the Policy is available from:
- your HR Manager (contactable via the HR Department)
 - the officer at Victoria Pay Services responsible for Relocations
 - the local Tax Office