

Lead Employer Trust

Relocation Policy

POLICY INFORMATION SHEET

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Summary of Changes

Date of Change	Changes made	Location of changes	Changes approved	Version Control
11 th March 2014	Remove all references to Northern Deanery. Change to Health Education North East (HENE)	Pages: 5, 11, 19	17 th January 2014	Now version 2
11 th July 2016	Changes to leave for removal	Page 6		Now Version 3
14 th March 2018	Change to submission deadline, change to storage cost time limit, exclusion of paying bridging loan interest	Page 6 & 16		Now Version 4
15 th May 2019	Change to intent to submit relocation claim for those who have relocated to the region but deferred their post Section 7 Form of undertaking – OOPC being exempt 5.6 Subject to Tax	Pages 5 & 6 Page 9 Page 7	23 rd May 2019	Now Version 5
May 2022	Document Review	All pages		5
May 2023	Equality Impact Assessment	Page 17	30 th May 2023	5
January 2024	Public Transport Rate	Page 11		6
August 2024	18-month initial application rule (section 4.1)	Page 6		7

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1 POLICY STATEMENT

This policy provides the framework for reimbursement of removals and associated expenses to trainees who are employed by the Lead Employer Trust (LET) who are training within Health Education North East.

2 PRINCIPLES

The guiding principle behind the provision of removal expenses is that a practitioner should not be financially disadvantaged by reasonable costs incurred through a move in the interests of service, or to further their training.

Removal expenses may be claimed under the detailed conditions contained in this policy, subject to the overall maximum of £8000. However, the total amount claimable under categories A or B of this policy is proportionately determined by the trainee's length of contract. (Please refer to point 7)

Travel and removal expenses will be reimbursed from UK port of entry only.

There should be no improvement in the quality of the housing at the cost of the taxpayer and practitioners are not expected to profit materially from reimbursements in respect of removals.

Finally, where a trainee wishes to relocate prior to commencing their rotation to settle into a new home, sort childcare etc. (e.g. deferred placement), the trainee must submit an intent to claim, alongside an estimate of expenses and provide their relocation expenses for processing on commencement.

3 ELIGIBILITY

- 3.1 This policy is open to employees appointed to a **post lasting longer than 6 months**, but individual personal circumstances will determine if eligibility falls under categories A, B, or C.
- 3.2 To qualify for this policy the employee **must have moved at least 30 miles or more** to take up the post in the interest of the service
- 3.3 The employees who meet the above criteria and are also home owners and as a direct result of the appointment are required to relocate and sell their previous property will be entitled to the items set out under Category A in appendix A of this policy.
- 3.4 The employees who meet the above criteria and were in rented accommodation immediately prior to appointment should refer to their entitlement set out under Category B in appendix A of this policy.
- 3.5 The employees who meet the above criteria, but hold a fixed term contract longer than 6 months, but less than 12 months 1 day should refer to their entitlement set out under Category C in appendix A of this policy.
- 3.6 The new residence should be within a reasonable daily travelling distance of the new normal place of work, and the old residence should not be within reasonable daily travelling distance of the new normal place of work, in order to be eligible for removal expenses.
- 3.7 Individuals must be employed by the LET at the time of their application.
- 3.8 Only one application can be made for employee's who are partners and the relocation involves the relocating to the same permanent residence within Health Education North East.

4 GENERAL GUIDANCE

- 4.1 It is in the interests of both you and the LET that claims are made, and paid, as quickly as possible after expenditure has been incurred. Initial applications must be submitted within 18 months of employment with the LET.
- 4.2 You must submit all removal claims within **3 months of incurring the expenditure or three months of the date of the eligibility letter, whichever is later.**
- 4.3 Whereby you have relocated as part of a deferred placement prior to commencing the rotation, you must submit an intention to claim, alongside a estimate of expense costs and provide their relocation expenses for processing on commencement, following the time lines and guidance stated in the policy.
- 4.4 The reasonable costs incurred through a move in the interests of service, or to further their training will firstly be paid by the employee, who must then submit a claim to the LET Human Resources Department, who will repay the monies owed up to the maximum £8000, dependent upon meeting the eligibility criteria.
- 4.5 All claims submitted by you must be accompanied by supporting original authorised **receipts** of payment e.g. tenancy agreements, receipts, completion statements etc., **reimbursement cannot be made on submission of invoices**; there must be a valid proof of payment. We are not able to pay bills directly so you must pay them first and then apply for reimbursement from the LET.

5 EXPENSE TYPE

5.1 Preliminary Visits

You may claim for expenses incurred during preliminary visits of up to 5 days (4 nights) to the new area in order to try and find accommodation. The costs of the visits must be contained within the 4 night's expenses, allowance plus the cost of return journeys and travelling expenses for viewing property in the new area. You may also claim a proportion of the expenses incurred by your partner and children if they accompany you, subject to production of receipts to show that the expenses on accommodation were actually incurred.

5.2 Journey from Old to New Home

These are payable to you for dependents. Travelling expenses where you use your private motor vehicle/public transport or lease car, will be reimbursed at public transport rate. The expenses for a second car cannot be reimbursed.

5.3 Removals and Storage

The cost of the removal of your furniture and effects will be reimbursed. This may include pedal cycles and heavy but ordinary articles of furniture or garden equipment. Livestock or animals, other than domestic pets, should be conveyed at your own expense.

Where it is necessary for you to store your furniture and effects, your expenses may be reimbursed subject to a maximum period of payment of **1 month**.

Please note: You are not entitled to reimbursement of expenses for removal of furniture and possessions where, as a matter of choice, you occupy hospital accommodation on a permanent basis and are required to vacate it.

5.4 Visits Home

If you are receiving temporary accommodation allowance and are separated from your dependents, the cost of travelling expenses for two return journey's monthly to the home in the old area is payable.

If you have property only in the old area you may return to that property, once a month to ensure its safekeeping.

The reimbursement is restricted to second class rail or coach fare within the same cost. Vehicle mileage may be claimed at public transport rate.

5.5 Temp Accommodation

This **ONLY applies to employees with dependents in the old area**. If an employee resides in temporary accommodation or claim subsistence whilst living in temporary accommodation due to commitments in the old area, the LET will reimburse your rental costs plus additional expenses, e.g. car parking (garage rental), (council tax) on production of receipted accounts or pay the NHS subsistence rates.

It is a condition of receiving this payment that employees will make every effort to find suitable permanent accommodation in the new area and **will not continue in any case for more than six months**.

If you occupy hospital accommodation on a 'temporary' basis whilst searching for a permanent new home you will remain eligible for reimbursement of removals and associated expenses.

If you **do not have any dependents** you may be entitled to **Continuing Commitments Allowance** and should refer to item 5.6.

5.6 Continuing Commitments

If you have a commitment to a property you occupied in the old area, and your dependents are living with you in the new area, you may be entitled to assistance with these expenses. Progress reports from your Estate Agent will be required for this allowance. If leasing a property **evidence of the contract and receipted bills must be submitted**.

The following documentation must be submitted within your claim for Continuing Commitments Allowance: - Annual Ground Rent, Annual Council Tax, Annual Water Rates, Annual Buildings Insurance Premiums, Annual Mortgage Payments, in respect of your old property.

Payment of the allowance will normally be made for a period of **up to 3 months**. Payment may at the discretion of the LET be continued beyond this period for a maximum of 6 months.

If rent is being collected on the house in the old area then this amount will be subtracted from the Continuing Commitments Allowance by the LET.

It should be noted that certain items reimbursed under the dual accommodation charge are not identified as "qualifying" by the Inland Revenue. **These items will be subject to Tax and National Insurance Contributions.**

5.7 Excess Rent

If whilst residing in your new permanent property you incur increased expenditure for rent, council tax and property insurance in the new area, compared with similar, comparable type expenses in

the old area, you may be paid an excess rent allowance. If you are an owner-occupier, an 'imputed' rent is calculated based on payments related to your old and new property.

Excess rent will be **payable for one year only** from the date of your move into permanent accommodation. This will be **up to a maximum of £1,000** in total for any eligible applicant, and is only payable whilst you continue to occupy the same property.

It is important to note that your claim should be submitted **within 3 months of the date** of moving from your permanent accommodation.

The property for which reimbursement of removal and associated expenses is to be made should be of a comparable standard to that occupied in the area of previous employment. In terms of present housing arrangements they must hold similar numbers of rooms, semi/detached, rented or owner occupied.

5.8 House Sale

You may be reimbursed your legal fees, related to the selling of the property in your old area. **(But not mortgage redemption fees)**. For reimbursements, receipts of payments from your Estate Agent/Solicitor, detailing all the expenses must be submitted. No compensation can be paid for any loss incurred on the sale of the house consequent upon transfer. (Negative Equity)

5.9 House Purchase

You may claim your legal and other expenses related to the purchase price (First Time Buyers are not eligible for these expenses). These may include Solicitor's fees, stamp duty, land registration fees, incidental legal expenses, survey fees, electrical wiring test and a drains test, including any VAT payable.

Details of the Estate Agents when buying and selling must be provided.

The receipt of payment from Estate Agent and Solicitor in relation to all costs incurred must be submitted.

5.10 Tenancy Agreement

Where you have been involved in the cost of a tenancy agreement in respect of rented accommodation in the new area, these fees may be reimbursed for early termination.

5.11 Abandoned Purchase

Where a purchase is abandoned, reimbursement of costs is at the LET's discretion. The costs must be reasonable in relation to the work done and you must satisfy the LET that you are in no way responsible for the abandonment or that your reasons for withdrawal are entirely reasonable, (e.g. house withdrawn from the market by the vendor) having regard to the difficulties encountered.

You must provide the LET with written evidence why the purchase has been abandoned e.g. letters from Estate Agents, Building Society, Surveyor Reports and a written explanation from you.

5.12 Losses arising from Educational Arrangements

Where it is essential, for certain educational reasons, for you to leave any of your children at school in the old area, the LET has discretion to pay for travel expenses incurred by the child between school and home at the beginning and end of term for 3 terms.

Submission of documentary evidence to support your claim is required.

5.13 Miscellaneous Grant

The replacement of Essential household items required only as a result of moving to a different property. E.g. curtains, carpets etc. (This does not include electrical items such as Televisions, Vacuum Cleaners or removable furniture items such as sofas) can be claimed under the Miscellaneous Grant.

This grant will be payable for additional expenses after taking up the new appointment and occupying the new permanent accommodation.

House holders can claim a miscellaneous expenses grant of up to 5% of the monthly basic salary, or £1,500, whichever is the lesser in new appointments, subject to the £8000 maximum limit on removal expenses payable.

The grant does not apply to those who are first time buyers or those who move from hospital or furnished accommodation into their first permanent home.

For those in rotational appointments they will receive this payment once.

If you are selling household items owned by you, with the sale of your home then the net amount only can be reimbursed. Expenses reimbursed to you for the above are exempt from tax provided the following conditions are met:

The items replaced must be goods owned by you in the old home, which are unsuitable for installation in the new home.

The exemption is restricted to the net cost to you. For example, if you paid £1,000 for replacement goods but sold the old goods for £300, the tax relief would be restricted to £700.

6 PROPORTIONATE RELOCATION EXPENSE CLAIMS

Employees deemed eligible under categories A or B can only claim up to the total £8000 if their contract of employment exceeds 24 months. Any trainee eligible under categories A or B, but employment contract is less than 24 months will only be entitled to a proportion of the total £8000, with the entitlement rising by 1/24th for each complete calendar month. Proportion examples of the total £8000 are outlined below:

13 months = £ 4333

18 months = £ 5999

24 months = £ 8000

Following the submission of a relocation expenses application form an eligibility letter will be sent to the trainee, confirming their total monetary entitlement.

7 FORM OF UNDERTAKING

An employee must accept that if the contract of employment unexpectedly ends prior to the completion of 24 months continuous employment (this does not include any period of OOPC, any career break will not count for the purposes of relocation expenses) then a percentage of the total cost given will be reclaimed by the LET.

An employee must accept this term of the relocation policy and will do so by signing the **Form of Undertaking**. The proportion of the total percentage to be reclaimed is outlined below:

If the removals policy is utilised and the trainee leaves within 6 months, 75% of the total cost given to the trainee will be reclaimed by the employer.

If the removals policy is utilised and the trainee leaves within 6-12 months, 50% of the total cost given to the trainee will be reclaimed by the employer.

If the removals policy is utilised and the trainee leaves within 12-24 months, 25% of the total cost given to the trainee will be re-claimed by the employer.

8 CONTRACTUAL EXTENSION/CHANGES

If an employee following their initial application for relocation expenses is deemed either ineligible, eligible under category C or proportionately eligible under category A/B, but is subsequently offered a contract extension, then their eligibility and total monetary entitlement will not be adjusted in accordance with this policy.

9 ALLOWANCES AND RATES

Subsistence will be payable only on provision of receipts

The following rates apply:

Bed and Breakfast	£55 per night (single)
	£80 per night (family)
Meals	£15/20 per 24 hour period
Public Transport Rate	£0.30 per mile

10 INCOME TAX IMPLICATIONS

To avoid tax liability, the benefits must be incurred, or benefits provided, before the end of the year of assessment following the one in which the practitioner starts the new job.

10.1 Relocation Expenses and Inland Revenue Regulations

Since 6 April 1993 the Inland Revenue has set a limit of £8,000 on the amount of relocation expenditure an employer may reimburse to an employee tax-free, as long as certain conditions are met.

You can qualify for the exemption if

- you have to move home to
 - take up a new job with a new employer
 - take up a new job with your existing employer
 - continue your current job but at a new location
- your existing home is not within reasonable daily travelling distance of your new workplace
- the home you move to is within reasonable daily travelling distance of your new workplace
- your employer reimburses your expenses.

This limit applies to qualifying expenditure. It should be borne in mind that the Inland Revenue stipulates that which they deem as qualifying. Please refer to appendix B for guidance on which areas will or may fall into this non-qualifying category. Statutory regulations that govern tax and national insurance are constantly reviewed and subject to change.

10.2 No intentions of Permanently Relocating

Employees who have no intentions of permanently relocating within Health Education North East as part of their employment with the Lead Employer Trust will not qualify for any tax-free exemptions.

10.3 Inland Revenue Imposed Time Limit

Paragraph 5.8 of section 5 of Book 480 (<http://www.hmrc.gov.uk/>) states:

“In order to qualify for relief the removal expenses must normally be incurred or the benefits provided before the end of the year of assessment following the one in which the employee starts the new job. It does not matter when the employer moved to the new home”.

The day which you “start the new job” will be your commencement date with the LET, when you commence your rotation. This regulation does seem unfair; the time allowed can vary between individuals by as much as 364 days. If any relocation expenses are incurred by you outside of this time limit they will be subject to income tax and national insurance through the Payroll. In such an instance regulations allow you to appeal to the Inland Revenue for the “relevant day” to be reviewed.

10.4 Miscellaneous Grant / 5% of Salary

For income tax purposes the relevant guidance is contained within paragraph 6 of Appendix 7 of the Inland Revenue’s Book 480 (<http://www.hmrc.gov.uk/>). These states:

“The relief applies where domestic goods intended to replace items used at the old home which are not suitable for use in the new home are purchased or provided by the employer. Where the employer is reimbursing the employee’s costs the reimbursement must be confined to the net amount after any sale proceeds from the old goods”.

10.5 Excess Rent Allowance

This is a non-qualifying reimbursement. Excess Rent payments will be subject to tax and National Insurance contributions through the Payroll.

10.6 Continuing Commitments Allowance

If you are reimbursed towards the cost of maintaining your old property the relevant guidance is found at 2.3 of Appendix 7 of Book 480 (<http://www.hmrc.gov.uk/>). These states:

If the property is left empty awaiting disposal:

- Any rent paid for the period when the property is empty
- Insurance for the period
- Maintenance of the property during the period
- preserving the security of the property during the period

The Council Tax and Mortgage for the period are not allowable.

Any items reimbursed to you, which do not fall into one of these categories, will be subject to tax and national insurance through the Payroll.

10.7 Non-Receipted Items

Receipts should be produced for all items that you claim through the Relocation package. If, exceptionally, payment is authorised for non-receipted items they will be subject to tax and national insurance through the Payroll. If they would otherwise have been deemed as qualifying expenditure, it will then be your responsibility to seek any relief due through the self-assessment process.

11 APPEALS

If you are not deemed ineligible following the submission of a relocations application form and want to appeal against this decision you must do so in writing to the Deputy Head of Human Resources within 10 days of receiving notification from the Human Resources department.

12 EQUALITY AND DIVERSITY STATEMENT

The LET is committed to providing equality of opportunity, not only in its employment practices but also in all the services for which it is responsible. As such, an Equality Impact Assessment has been carried out on this policy to identify any potential discriminatory impact. The LET also values and respects the diversity of its employees and the wider community it serves. In applying this policy, representatives of the LET will have due regard for the need to:

- Eliminate unlawful discrimination
- Promote equality of opportunity
- Provide for good relations between people of diverse groups

For further information, please refer to the LET's Equality Diversity and Human Rights Policy

13 REVIEW AND MONITORING

The Head of People Services is responsible for monitoring the application of this policy and ensuring that the policy is reviewed no later than three years from the date of issue. The policy may be amended at any time by joint agreement.

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ELIGIBILITY

Category A

Trainee has moved 30 miles or more, holds a post which lasts longer for 12 months, and will sell a property in their old area and purchase a new property within an appropriate proximity of their new place of work. Here a Specialty Trainee (LET Employee) would meet the eligibility requirements for claims up to £8000 subject to point 7 in the policy.

Category B

Trainee has moved 30 miles or more, holds a post which lasts longer than 12 months and will move from a rented property in their own area to a new property within an appropriate proximity of their new place of work. Here a Specialty Trainee (LET Employee) would meet the eligibility requirements for claims up to £8000 subject to point 7 in the policy.

Category C

Trainee has moved 30 miles or more, holds a post which lasts longer than 6 months, but less than 12 months and 1 day and will move within an appropriate proximity of their new place of work. Here a Specialty Trainee (LET Employee) would meet the eligibility requirements for claims up to £250.

The Lead Employer Trust

Which expenses and benefits may qualify for exemption?

Expenses and benefits that may qualify for exemption are

- costs of disposing of your existing home, whether you own it or rent it (or of a proposed disposal which falls through), such as
 - legal fees and services
 - estate agent's and auctioneer's fees and services
 - advertising
 - disconnecting gas, electricity, water and telephone supplies
 - loan redemption costs, where the loan was raised to buy your existing home, or where the loan was secured on your existing home
 - rent, insurance, maintenance and security once the property is left empty and before you sell it
- costs of acquiring a new home (or of a proposed acquisition which falls through for reasons outside your control, or where you have good reason to pull out) including
 - legal fees and services
 - loan arrangement costs and mortgage indemnity premiums
 - structural surveys and valuations
 - Stamp Duty and Land Registry fees
 - fees payable to the Keeper of the Registers of Scotland
 - fees payable to the Land Registry in Northern Ireland or to the Registry of Deeds for Northern Ireland
 - connection fees for gas, electricity, water and telephone supplies
- costs of moving household furniture and effects (including ordinary gardening equipment), such as
 - packing and unpacking
 - temporary storage, if you do not move directly from the old residence to the new
 - insurance specially taken out to cover goods in transit or in temporary storage
 - removing and refitting domestic goods
 - moving ordinary domestic pets
- travel and subsistence costs for
 - family visits to the new location
 - family travel when the actual house move takes place
 - your travel and accommodation, if you have to commute (daily, weekly, etc.) temporarily to your new place of work (if you move to your new home after you move your job) or to your old place of work (if you move to your new home before you change jobs within an organisation)
 - temporary accommodation provided for you at the new location if you leave your old home before you can occupy your new home
 - travel between the old home and the temporary accommodation
 - travel between the new home and the temporary accommodation when the house move takes place before the job transfer
 - accommodation and travel for a child (under 19 at the beginning of the tax year in which you start your new job) who has to stay at the old location, or move to the new location before the rest of your family, in order to ensure continuity of schooling
- costs of replacing domestic goods such as carpets, curtains and cookers because the goods used in your old home are unsuitable for installation in your new home, less any amount you received for the replaced goods

The Lead Employer Trust

Which expenses and benefits cannot qualify for exemption?

There are some payments, goods or services your employer may provide, which can never qualify for exemption and are, in fact, subject to tax and NICs in full. They are

- mortgage or housing subsidies if you move to a higher cost area
- interest payments for the mortgage on your existing home
- re-direction of mail
- council tax bills
- the purchase of uniforms for your children's new school
- compensation for losses, such as
 - having to give up a part- used season ticket
 - a penalty for giving insufficient notice of a child's withdrawal from school
 - the cost of having to join a new sports or social club
- compensation paid to you for any loss on the sale of your home.

EQUALITY IMPACT ASSESSMENT

Preliminary Assessment Form

v1/2009

The preliminary impact assessment is a quick and easy screening process.

It should:

- Identify those policies, procedures, services, functions and strategies which require a full EIA by looking at:
 - negative, positive or no impact on any of the equality groups
 - opportunity to promote equality for the equality groups
 - data / feedback
- prioritise if and when a full EIA should be completed
- justify reasons for why a full EIA is not going to be completed

Division/Department

Human Resources

Title of policy, procedure, function or service

Relocation Policy

Type of policy, procedure, function or service

- Existing X
- New/proposed
- Changed



Q1 - What is the aim of your policy, procedure, project or service?

To state the LET commitment to financially supporting trainees wishing to take up posts and train within Health Education North East.

Q2 - Who is the policy, procedure, project or service going to benefit?

LET Employees

Q3 - Thinking about each group below, does, or could the policy, procedure, project or service have a negative impact on members of the equality groups below?

Group	Yes	No	Unclear
Age		N	
Disability		N	

Race		N	
Gender		N	
Transgender		N	
Sexual Orientation		N	
Religion or belief		N	
Marriage & Civil Partnership		N	
Pregnancy & Maternity		N	
Relationships between groups		N	
Other socially excluded groups		N	

If the answer is “Yes” or “Unclear” complete a full EIA

Q4 – Does, or could, the policy, procedure, project or service help to promote equality for members of the equality groups?

Group	Yes	No	Unclear
Age	Y		
Disability	Y		
Race	Y		
Gender	Y		
Transgender	Y		
Sexual Orientation	Y		
Religion or belief	Y		
Marriage & Civil Partnership	Y		
Pregnancy & Maternity	Y		
Relationships between groups	Y		
Other socially excluded groups	Y		

Q5 – Do you have any feedback data from equality groups that indicate how this policy, procedure, project or service may impact upon these groups?

Group	Yes No Impact	Yes Impact	No	Unclear
Age			N	
Disability			N	
Race			N	
Gender			N	
Transgender			N	
Sexual Orientation			N	
Religion or belief			N	
Marriage & Civil Partnership			N	
Pregnancy & Maternity			N	
Relationships between groups			N	
Other socially excluded groups			N	

If the answer is “Yes Impact”, “No”, “Unclear” or opinion is divided complete a full EIA

Q6 – Using the assessments in questions 3, 4 and 5 should a full assessment be carried out on this policy, procedure, project or service?

Yes		No	X
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If you have answered “Yes” now follow the EIA toolkit and complete a full EIA form

Q7 – How have you come to this decision?

No indication that equality groups have been adversely affected by this policy

Q8 – What is your priority for doing the full EIA

High	Medium	Low
		X

Q9 – Who was involved in the EIA?

HR Department, Lead Employer Trust

This EIA has been approved by:

General Manager, Lead Employer Trust

Date: 16.1.2024

Contact number:

0191 275 4769

Please ensure that a copy of this assessment is attached to the policy document to which it relates.

