



Assisted Relocation Expenses Policy

Document Author	Authorised
<p>Written By: Deputy Director of Human Resources</p> <p>Date: 3rd January 2018</p>	<p>Authorised By: Chief Executive</p> <p>Date: 13th February 2018</p>
<p>Lead Director: Director of Human Resources & Organisational Development</p>	
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DOCUMENT HISTORY

(Procedural document version numbering convention will follow the following format. Whole numbers for approved versions, e.g. 1.0, 2.0, 3.0 etc. With decimals being used to represent the current working draft version, e.g. 1.1, 1.2, 1.3, 1.4 etc. For example, when writing a procedural document for the first time – the initial draft will be version 0.1)

Date of Issue	Version No.	Date Approved	Director Responsible for Change	Nature of Change	Ratification / Approval
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NB This policy relates to the Isle of Wight NHS Trust hereafter referred to as the Trust

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1 Executive Summary

This Policy is a strategic statement regarding Assisted Relocation Expenses. It defines who is eligible for such expenses, the role of Trust Managers, the level of assistance available and the HM Revenue & Customs taxation exemptions that apply providing the Trust approves such expenses within HMRC guidance.

Assistance with relocation expenses may be granted to employees in line with HMRC guidance, irrespective of their previous employer, who take up an appointment with the Isle of Wight NHS Trust ("The Trust") and are required to sell their home and relocate to the Isle of Wight.

Assisted Relocation expenses will only be granted upon the employee signing an undertaking that they will not leave the employment of the Trust within a period of two years. Where an employee breaks the undertaking by means of voluntary resignation they will be required to refund the expenses paid.

This Policy does not apply to Medical Staff undertaking training via the Deanery. It also does not apply to anyone who has been awarded a Recruitment & Retention Premia or who have been in receipt of a relocation allowance through their Partner's employer. By applying for Assisted Relocation you are confirming you have not been in receipt of any other relocation cost relating to your appointment at the Trust. Failure to disclose the receipt of other relocation assistance would be viewed seriously by the Trust and the disciplinary procedure may be invoked and relocation costs would need to be paid back to the Trust and would be claimed via deductions from salary.

2 Introduction

The Trust wishes to be an employer of choice. It is necessary to attract employees to live on the Isle of Wight, and this policy supports the requirement to help with the costs of moving. HM Revenue and Customs (HMRC) support such schemes providing guidance is followed. This policy details what expenses can be claimed.

3 Definitions

No definitions

4 Scope

This policy applies to employees joining the Trust on a substantive contract who are required to move their home to the Isle of Wight. This policy does not apply to Junior Doctors undertaking training via the Deanery.

5 Purpose

This Policy aims to:

- Define who is eligible for Assisted Relocation expenses
- Outline the role of the Trust Managers
- Outline the level of Assistance available
- Define the HM Revenue & Customs taxation exemptions that apply providing the Trust approves such expenses within HMRC guidance

6 Roles and Responsibilities

The following groups have responsibilities to advise on this policy:

Human Resources	Responsible for advice and technical guidance. Responsible for ensuring coverage within the HR element of the Management Development Programme.
Recruiting Managers	To be aware of the policy in order to discuss with candidates at interview.
Line Managers	To be aware of employees who have received support by application of this policy.

7 Policy detail/Course of Action

Assisted Relocation Expenses will be paid in accordance with the following groups:

	Salary	Level of Assistance (up to)
Group A	£40k plus (WTE)	£10,000
Group B	£25k plus (WTE)	£ 8,000
Group C	£20k plus (WTE)	£ 6,000
Group D	£15k plus (WTE)	£ 4,000

In exceptional circumstances and with the agreement of the Trust Remuneration Committee, the top rate of assistance may be exceeded but the additional expenditure must be met by the employing department.

In all other cases and only in exceptional circumstances levels may be exceeded on the authority of both the Director of HR and Organisational Development and Deputy Director of Human Resources.

Where this authority is not given claims over and above the agreed limit will not be approved as assisted relocation expenses.

8 Consultation

Consultation has been undertaken via the following mechanisms:

- Partnership Forum and LNC

8.1 When approved this document will be available on the Intranet and will be subject to document control procedures. Approved documents will be placed on the Intranet within 5 working days of date of approval once received by the Risk Management Team.

When submitted to the Risk Management Team for inclusion on the Intranet this document will have fully completed document details including version control with the actual hard copy signed by the relevant Lead Director. Keywords and description for the Intranet search engine will be supplied by the author at the time of submission.

Notification of new and revised documentation will be issued on the Front page of the Intranet, through e-bulletin, and on staff notice boards where appropriate. Any controlled documents noted at the Trust Executive Committee will be notified through the e-bulletin.

Staff using the Trust's intranet can access all procedural documents. It is the responsibility of managers to ensure that all staff are aware of where, and how, documents can be accessed within their areas of work.

It is the responsibility of each individual who prints a hard copy of any document to ensure that the printed hardcopy is the current version. Current versions are maintained on the Intranet

This policy will be reviewed no later than every 3 years, or earlier if necessary.

9 FRAUD, CORRUPTION AND BRIBERY

9.1 Fraud and Corruption

The Isle of Wight NHS Trust is totally committed to maintaining an honest, open and well-intentioned culture and is therefore dedicated to the elimination of any fraud or corruption within the Trust.

We cannot afford to be complacent and it is important that all our employees, contractors and agents comply with Trust policies and procedures, particularly with regard to procurement and sponsorship.

It is essential that everyone working for, or on behalf of, the organisation are aware of the standards of behaviour expected of them. These standards are enshrined in Trust policy, setting out the ethics, professional conduct and probity standards that are expected of all employees in relation to their standards of business conduct.

9.2 Bribery Offences

Defined as, offering, promising or giving a bribe to another person to perform a relevant 'function or activity' improperly, or to reward a person for the improper performance of such a function or activity.

In addition, requesting, agreeing to receive or accepting a bribe to perform a function or activity improperly, irrespective of whether the recipient of the bribe requests or receives it directly or through a third party, and irrespective of whether it is for the recipient's benefit.

Any breach of confidentiality for financial or other advantage may constitute an offence of Bribery. If an offence of Fraud or Bribery is suspected please report to the Local Counter Fraud Specialist or Director of Finance or ring the National Fraud and Corruption reporting line on 0800 028 40 60

Please refer to the organisations Counter Fraud and Corruption Policy and Reporting Procedure for details, the policy is available on the Counter Fraud Intranet Page.

10 EQUALITY ANALYSIS

This procedure has undergone an equality analysis please refer to Appendix B.

11 Training

This Assisted Relocation Expenses Policy does not have a mandatory training requirement or any other training needs.

12 Monitoring Compliance and Effectiveness

The policy is supported by a procedure. Human Resources will:

- Receive all applications for funding
- Approve appropriately
- Have a recording system to know who has approved funding
- Receive all expenses claims relating to Assisted Relocation and ensure approved levels are not exceeded.

13 PROCEDURE

Introduction

This Policy is guide for granting relocation expenses for employees who are required to move home as a direct result of their employment with the Trust.

13.1 Eligibility

Assistance with relocation expenses may be granted to employees, irrespective of their previous employer, who take up an appointment with the Trust, and as a result of their employment are required to move home to the Isle of Wight.

The levels of assistance available from the Trust are detailed within this Policy.

Employees must be joining the Trust on a substantive contract.

Assisted relocation expenses will only be granted upon the employee signing an undertaking that they will not leave the employment of the Trust within a period of two years. Where an employee breaks the undertaking, they will be required to refund the whole of the expenses paid.

Junior Medical and Dental Staff in training grades who would reasonably be required to move their domestic residence have separate arrangements and queries should be directed to Medical Staffing.

13.2 General Conditions

The reimbursement of relocation expenses will only be approved where such agreement is essential to the post holder taking up appointment. This will ensure that assistance is available to those in genuine need.

The levels of assistance are set out in this Policy. Applications for assisted relocation expenses must be made by the recruiting manager to the Director of Human Resources & Organisational Development, or the Deputy Director of Human Resources prior to offering employment to a candidate who will need assisted relocation.

Subject to the above approval, the Trust will approve appropriate expenses incurred as a result of relocating to the island. Appropriate expenses are defined by HM Revenue & Customs – for more information refer to Appendix C.

Claims are made using an expenses claim form and attaching receipts. Completed forms should be signed by the claimant and then forwarded to Human Resources for approval. HR will record all claims submitted to ensure that the funding agreed is not exceeded. Where funding is exceeded only claims to the level of funding agreed will be processed. Payroll deadlines will be adhered to, and late claims will be paid in the first available payroll.

Line managers are not authorised to approve assisted relocation claims – approval will be given by Human Resources. To circumvent this system is a breach of standing financial instructions and may be dealt with in accordance with the Disciplinary and Dismissal Policy.

Applicants must disclose any other source of relocation assistance relating to their property. The receipt of any other relocation assistance may affect the amount granted by the Trust, therefore, failure to disclose the receipt of other relocation assistance may result in the Trust withdrawing financial assistance. Under these circumstances, the Trust reserves the right to seek reimbursement of any assistance already paid.

13.3 Taxation

The Trust is guided by HMRC guidelines. A summary of current guidance is shown at Appendix C, and this will be revised as necessary.

Full details regarding HMRC guidelines can be found at www.hmrc.gov.uk/employers/ebik/ebik3/relocation.htm

13.4 Internal Procedure

When a candidate is identified as suitable for possible relocation a manager must gain approval to offer the relocation prior to offering to the candidate. Approval is sought using the Assisted Relocation Expenses Application (Appendix D).

The level of assistance will be based upon the salary offered.

On appointment, or after offer but before the agreed start date, the prospective employee must be asked to complete an “Assisted Relocation Expenses Application Form” (Appendix D).

The form will then be returned to, and retained by Human Resources. A copy will be provided to the recruiting manager and the new employee so that they are aware of the date by which expense claims should be made under HMRC rules.

No expenses will be paid before the new employee joins the Trust.

Any Assisted Relocation costs incurred must be claimed within 3 months of expenditure.

14 Links to other Organisational Documents

- Recruitment and Selection Policy
- Counter Fraud and Corruption Policy

15 References

Assisted Relocation Expenses are subject to guidance issued by HMRC (www.hmrc.gov.uk). In order for the Trust to remove tax and NICs (National Insurance Contributions) liability on certain removal expenses the HMRC guidance will be followed.

16 Appendices

Financial and Resourcing Impact Assessment on Policy Implementation

NB this form must be completed where the introduction of this policy will have either a positive or negative impact on resources. Therefore this form should not be completed where the resources are already deployed and the introduction of this policy will have no further resourcing impact.

Document title	Assisted Relocation Expenses Policy
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Totals	WTE	Recurring £	Non-Recurring £
Manpower Costs	0	0	0
Training Staff	0	0	0
Equipment & Provision of resources	0	0	0

Summary of Impact:

This policy replaces the existing Assisted Relocation Policy and Assisted Relocation Expenses Procedure. This policy should be followed to support and manage changes to employee’s contracts of employment and/or terms and conditions.

Risk Management Issues:

Failure to comply with the policy may result in grievances and claims at Employment Tribunal.

Benefits / Savings to the organisation:

The facilitation of change management initiatives within the NHS to deliver high quality patient care. Compliance to HR best practice, partnership working, mitigates risk of employment tribunal claims.

Equality Impact Assessment

- Has this been appropriately carried out? **YES/NO**
- Are there any reported equality issues? **YES/NO**

If “YES” please specify:

Use additional sheets if necessary.

Please include all associated costs where an impact on implementing this policy has been considered. A checklist is included for guidance but is not comprehensive so please ensure you have thought through the impact on staffing, training and equipment carefully and that ALL aspects are covered.

Manpower	WTE	Recurring £	Non-Recurring £
Operational running costs	0	0	0
Totals:	0	0	0

Staff Training Impact	Recurring £	Non-Recurring £
	0	0
Totals:	0	0

Equipment and Provision of Resources	Recurring £ *	Non-Recurring £ *
Accommodation / facilities needed	0	0
Building alterations (extensions/new)	0	0
IT Hardware / software / licences	0	0
Medical equipment	0	0
Stationery / publicity	0	0
Travel costs	0	0
Utilities e.g. telephones	0	0
Process change	0	0
Rolling replacement of equipment	0	0
Equipment maintenance	0	0
Marketing – booklets/posters/handouts, etc.	0	0
Totals:	0	0

- Capital implications £5,000 with life expectancy of more than one year.

Funding /costs checked & agreed by finance:	
Signature & date of financial accountant:	
Funding / costs have been agreed and are in place:	
Signature of appropriate Executive or Associate Director:	

Equality Impact Assessment (EIA) Screening Tool

Document Title:	Assisted Relocation Expenses Policy
Purpose of document	To outline who is eligible for Assisted Relocation Expenses, the role of Trust Managers, the level of assistance available and the HM Revenue & Customs taxation exemptions that apply.
Target Audience	All employees, irrespective of their previous employer, who take up an appointment with the Trust, and as a result of their employment, are required to move home to the Isle of Wight. Employees must be on a substantive contract for a minimum of a 2 year period. This Policy does not apply to Junior Medical and Dental Staff in training grades.
Person or Committee undertaken the Equality Impact Assessment	Mark Elmore, Deputy Director of HR

1. To be completed and attached to all procedural/policy documents created within individual services.
2. Does the document have, or have the potential to deliver differential outcomes or affect in an adverse way any of the groups listed below?

If no confirm underneath in relevant section the data and/or research which provides evidence e.g. JSNA, Workforce Profile, Quality Improvement Framework, Commissioning Intentions, etc.

If yes please detail underneath in relevant section and provide priority rating and determine if full EIA is required.

		Positive Impact	Negative Impact	Reasons
Gender	Men	√		
	Women	√		
Race	Asian or Asian British People	√		
	Black or Black British People	√		

	Chinese people	√		
	People of Mixed Race	√		
	White people (including Irish people)	√		
	People with Physical Disabilities, Learning Disabilities or Mental Health Issues	√		
Sexual Orientation	Transgender	√		
	Lesbian, Gay men and bisexual	√		
Age	Children	√		
	Older People (60+)	√		
	Younger People (17 to 25 yrs.)	√		
Faith Group		√		
Pregnancy & Maternity		√		
Equal Opportunities and/or improved relations		√		

Notes:

Faith groups cover a wide range of groupings, the most common of which are Buddhist, Christian, Hindus, Jews, Muslims and Sikhs. Consider faith categories individually and collectively when considering positive and negative impacts.

The categories used in the race section refer to those used in the 2001 Census. Consideration should be given to the specific communities within the broad categories such as Bangladeshi people and the needs of other communities that do not appear as separate categories in the Census, for example, Polish.

3. Level of Impact

If you have indicated that there is a negative impact, is that impact:			
		YES	NO
Legal (it is not discriminatory under anti-discriminatory law)			
Intended			

If the negative impact is possibly discriminatory and not intended and/or of high impact then please complete a thorough assessment after completing the rest of this form.

3.1 Could you minimise or remove any negative impact that is of low significance? Explain how below:	
3.2 Could you improve the strategy, function or policy positive impact? Explain how below:	
3.3 If there is no evidence that this strategy, function or policy promotes equality of opportunity or improves relations – could it be adapted so it does? How? If not why not?	
Scheduled for Full Impact Assessment	Date:
Name of persons/group completing the full assessment.	
Date Initial Screening completed	

Uncontrolled when printed

HM Revenue & Customs – guidance

NOTE – this document is not an exhaustive summary of the information available from HM Revenue & Customs www.hmrc.gov.uk but it will be used to determine what can be claimed as part of Assisted Relocation from the Isle of Wight NHS Trust.

The Isle of Wight NHS Trust is totally committed to maintaining an honest, open and well-intentioned culture and is therefore dedicated to the elimination of any fraud within the Trust.

If Fraud or Corruption is suspected please report to the
Local Counter Fraud Specialist or
Director of Finance or ring the
National Fraud and Corruption reporting line on 0800 028 40 60

Please refer to the organisations Counter Fraud and Corruption Policy for details, the policy is available on the Counte Fraud Intranet Page.

This action will ensure that the organisation is demonstrating every effort to Countering Fraud.

Employers sometimes provide employees with assistance when they have to move home to take up a new job or when there is a change in the location of their existing job. Such assistance might include:

- Paying the legal fees connected with house sale and purchase
- Meeting the cost of travel to the new location for house hunting trips
- Paying for the cost of moving household furniture and effects.

There is an exemption that removes tax and National Insurance Contributions (NICs) liability on certain removal expenses and benefits up to a limit of £8,000

The conditions that must be met to qualify for this exemption fall into three main categories:

- Conditions relating to the change of job and home
- Conditions relating to the type of expense or benefit
- Time limit

1. Conditions relating to the change of job and home.
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The conditions are:

- The employee must change his or her sole main residence. The employee must move home because of:
 - o Taking up a new job with a new employer, or

- Taking up new duties with the existing employer, or
 - Continuing the current job at a new location.
- The employee's existing home must NOT be within reasonable daily travelling distance of the new workplace
 - The employee's new home must be within reasonable daily travelling distance of the new workplace.
- Further guidance on this condition is available at www.hmrc.gov.uk*

<p>2. Conditions relating to the type of expense or benefit</p>
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The exemption for relocation expenses and benefits applies only to certain types of expense or benefit. These are:

Cost of disposing of your existing home (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 services
- 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 was left empty before you sell it.

Costs of Acquiring a new home (or of a proposed acquisition which falls through for reasons outside of 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
- Connection fees for gas, electricity, water and telephone supplies.

Costs of moving household furniture and effects such as: -

- Packing and unpacking
- Temporary storage, if you do not move directly from the old residence to the new (up to a maximum of 3 months)
- 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
- Excess 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 but to a maximum of six months.
- Travel between the old home and the temporary accommodation
- Reasonable costs of replacing domestic goods such as carpets, curtains, cookers and white goods 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 up to 10% of the total allocation. Other goods for the new residence such as furniture, bedding and crockery cannot be claimed for.

Before storage and/or removal of furniture are agreed, three written official quotes must be obtained for approval. Reimbursement will usually be limited to the lowest quote.

Some costs of relocating do not qualify for the exemption:

- Mortgage or housing subsidies if the employee moves to a higher cost area.
- Compensation paid for any loss on sale of the employee's home
- Interest payments for the mortgage on the employee's existing home
- Re-direction of mail
- Council Tax bills
- Purchase of new school uniforms for employee's children
- Compensation for losses, such as:
 1. Having to give up a part-used season ticket
 2. Cost of joining a new sports or social club
 3. Penalty for giving insufficient notice of a child's withdrawal from school
- The rental costs of a new property when moving from another rental property.

Other examples shown at www.hmrc.gov.uk include:

- Help towards an employee's spouse finding a job – career and education counselling / job search agency
- Home search facility
- Financial advice
- Nanny agency fees
- House cleaning on sale
- House cleaning on purchase
- Spouse's loss of earnings
- Help with starting a garden
- Transporting and kennelling for domestic animals (unless directly related to the actual family move from the old to the new location).

Excluded expenses

The following categories of expense will normally be excluded and can therefore not be claimed:

- Interests on bridging loans
- Increase in insurance premium
- goods for the new residence such as furniture, bedding and crockery

3. Time limits

The time limit for the exemption for relocation expenses and benefits applies for tax and for Class 1A NICs liability but not to Class 1 NICs.

The relocation expenses must be incurred, or the relocation benefits provided, before the end of the tax year following the one in which the employee starts the new job.

As long as the employee actually moves home the date on which the removal takes place does not matter. The time limit must be satisfied for each expense incurred or benefit provided before the deadline.

In certain circumstances, HMRC may be able to extend the time limit. To extend the time limit an approach must be made to HMRC by the employee.

The £8,000 tax free limit

If the conditions relating to change of job and home are met there is an upper limit on the amount that is free of tax and NICs. In calculating whether the upper limit has been breached the amount to take into account for each benefit or expense is the amount that is taxable or liable for NICs.

Tax

The first £8,000 of allowable expenses are paid free of tax. This limit applies once for the whole relocation, so if assistance is provided over more than one tax year the amount of the tax free limit available in the second year is reduced by the value of relocation expenses and benefits that were provided in the first year. For example, if the employee gets £6,000 worth of relocation expenses and benefits in the first year, the maximum that can be provided free of tax in the second year is £2,000.

NICs

There is no upper limit on the amount of exempt expenses that are free of Class 1 NICs. But the £8,000 limit applies for Class 1A NICs purposes in the same way as for tax purposes. This means that any relocation benefits or expenses paid for a relocation which exceed £8,000 are liable for Class 1A NICs.

More guidance on this is available at www.hmrc.gov.uk



Assisted Relocation Expenses Application

PART A – Managers Application

Please give details of the offer made:

Date of Interview	
Name of candidate	
Post offered	
Band	
Starting salary	
Anticipated start date	
Is this a permanent contract?	
No Recruitment & Retention Premia has been received	

Managers Signature Date

Print Name

Clinical Directorate / Department

PART B – HR Approval to offer Assisted Relocation

Level of Assistance to be offered | Up to £

Signed Date

Director of HR & OD / Deputy Director of HR

PART C – Employees Application (to be completed by new employee)

Please give these personal details:

Family Name : _____

First Name : _____

Title: Mr / Mrs / Miss / Ms / Dr

What relocation arrangements do you propose?

- 1) To sell my home in the old area and purchase in the new area
- 2) To leave rented accommodation in the old area and to purchase in the new area
- 3) To rent accommodation on the island in the first instance with a commitment to purchase
- 4) To buy an owner-occupied home on the island
- 5) To leave rented accommodation in the old area and to rent accommodation locally.

Address for correspondence:

What date did you start working with the Trust?

Where are you moving from? (please provide your current home address)

Is your appointment fixed term? YES / NO

If YES please state when your employment is due to end

Please continue to next page

Assisted Relocation Expenses Application – page 2

PART D – Employees Declaration (to be completed by new employee)

I or another member of my household do / do not (*delete as appropriate*) have the opportunity to apply for relocation expenses from another source.

I have not been in receipt of a Recruitment & Retention Premia as part of my employment with the Trust.

If you have said that you do have another source please attach details and the nature / value of this financial support if available.

The statements I have made in this application are true, accurate and complete, to the best of my knowledge.

I understand that my eligibility for assistance with my relocation expenses is conditional upon my remaining in the employment of the Trust for a period of 24 months. If I terminate my employment before this time I agree to refund all expenses that have been paid to me within two months of my actual date of leaving

I will claim all expenses relating to my relocation using the Trust expenses claim form. All claims will be supported by receipts. Completed claims will be forwarded to Human Resources for approval and forwarding to payroll for payment. I understand that payroll cut off dates will determine when my expenses are able to be paid.

Signed:

Date

Please forward this application to Human Resources for final approval. You will be sent a copy of the fully approved application.

PART E – Final confirmation. After completion a copy of this form will be sent to the Recruiting Manager and the new employee.

Assisted Relocation approved up to £..... (based on starting salary)

This Assisted Relocation should be completed by 5 April

Signed: Dated :

Director of Human Resources & Organisational Department / Deputy Director of HR