

# Guidelines for the Reimbursement of Removal and Rotational Travel Expenses for Doctors in Training

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## Introduction

1. The aim of these guidelines is to provide assistance to junior doctors in training who are required to move home in order to take up a post on a training programme and to ensure junior doctors on rotational appointments are not seriously disadvantaged financially. It is not intended to cover fully the costs of moving home to complete a training programme which may consist of a number of different placements across a wide geographical area and practitioners are not expected to profit materially from reimbursements in respect of removals. Each application will be considered with due regard both for the interests of the individual and the service as a whole.
2. The maximum payable under these guidelines to any trainee is £8000 over the whole of the period employed on a recognised training programme across all Health Education regions. This covers the start of their Foundation Year 1 (FY1)/PRHO to Certificate of Completion of Training (CCT) date. The maximum sum covers all categories of expenses outlined in this policy, inclusive of all removal and associated expenses or excess travel.
3. Entrants to the Foundation Programme who have attended a London Medical School or the Brighton and Sussex Medical School are not eligible for relocation expenses relating to moves to those areas during the first year of their Foundation programme and those from other medical schools may claim a maximum of £500 during this first year.
4. Foundation Year 2 trainees who meet eligibility criteria and claim for relocation expenses can claim a maximum of £4,000. Should the trainee subsequently be appointed to a London or KSS specialty training programme, the outstanding balance for the move (to a maximum of £8000) can then be claimed.
5. These guidelines apply to trainees employed by NHS Trusts:
  - within the area covered by the Health Education London areas or Health Education KSS and
  - holding national training numbers and

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- in training posts approved by the relevant college and funded by the Postgraduate Dean.

Please note that trainees on OOPRs, OOPCs and OOPEs that do not count towards training are excluded. OOPTs and OOPRs that count towards training are included.

Practitioners working in Trusts within any other HE area (such as Health Education East of England or Health Education Thames Valley) will fall under that areas' Removal Expenses policy.

6. Place of work or base place of work for practitioners on rotation is referred to hereafter as 'place of work'.
7. Trainees must obtain written authorisation from their Employing Trust for reimbursement of removal and rotational travel expenses before making a claim. No responsibility will be accepted where arrangements are made without written confirmation that the trainee is eligible for reimbursement. However claims may still be made after the expense has been incurred, even if authorisation has been given afterwards.

## **Eligibility**

8. All practitioners in training grades holding a national training number, who are required:
  - to relocate in the interests of the service, or
  - to further their training to enable them to take up their appointment

can apply to claim for expenses related to removal costs. This also applies to trainees without a national training number who are on Foundation Year 1 or 2 programmes or Core Training programmes.

Other circumstances will be considered on an exception basis.

9. Trainees are expected to complete the London or KSS training programme to which they have been appointed to be eligible for reimbursement of relocation costs, unless any subsequent move is as a result of unforeseen circumstances, or due to rotational placement, or at the behest of the employer, or because of the end of the rotation/post. The level of reimbursement by practitioners to the appropriate authority should be pro rata to the length of time remaining in the agreed period.
10. To be eligible for removal expenses, the practitioner will normally have changed their main residence as a result of:
  - starting a new employment, or
  - a change of duties of employment, or

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- a change of location of employment.

11. In establishing eligibility, the Employing Trust will consider the consequences of any move on subsequent travel. The new residence should be within a reasonable daily travelling distance of the new rotation or the rotation slots for the training programme, and the old residence should not be within a reasonable daily travelling distance of the new rotation or the rotation slots for the training programme, in order to be eligible for removal expenses.
12. As a guide, removal will generally be justified if the trainee's residence is more than 20 miles by road from the new base by the shortest possible route or if the single journey regularly takes more than 1¼ hours. (These criteria may be relaxed for trainees with a demanding on call commitment or those with a disability affecting their mobility).
13. Please be aware that claims for excess travel and continuing commitments are generally liable to tax and national insurance. Exceptions include excess travel costs for trainees in Public Health, GP Trainees or Palliative Medicine. Most claims for relocation or removal costs would not be liable to tax. Practitioners who do not move their family home in entirety but rather relocate on a temporary basis, will be liable to tax deduction on their removals claim.
14. For trainees moving into a post from outside the UK, travel and removal expenses will be reimbursed from U.K. port of entry only, within the overall maximum allowances specified above.

### **Travel in Lieu of Relocation**

15. Practitioners (Foundation Year 2 onwards) who would be eligible for reimbursement of removal expenses, but are for good reason not able to move house immediately, may be paid excess travel from their home to the designated place of work for a mutually agreed period after appointment to the training programme, provided that the proposed interim travelling arrangements are reasonable and safe. We may seek confirmation from the employer that the proposed journey doesn't compromise patient safety due to fatigue.
16. The mileage that may be paid under these circumstances is the difference between the mileage from home to the base place of work and the mileage from home to the new place of work. Where a trainee is travelling via public transport, the cost of fares will be reimbursed (if considered

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reasonable), less the deduction for home to base costs. If the trainee used public transport to travel to their base, then the cost of fares will be deducted, if the correct fare can be established. Otherwise the cost of mileage will be deducted instead. Where a trainee has travelled to their base hospital via bicycle or on foot, the cost of mileage will still be deducted. Please note that when a trainee is claiming for excess fares undertaken via public transport all original receipts/tickets for fares must be submitted with the claim. Please note that Oyster top-up receipts are not acceptable - if using an Oyster card you must submit an Oyster usage statement with your claim.

17. Excess travel, under these provisions, will be paid at the mileage rate of the Employing Trust
18. Health Education South London consider that where a trainee on a London training programme has a base hospital within zones 1-3, then the cost of zones 1-3 travel by underground will be considered a reasonable home to work cost regardless of where within zones 1-3 the trainee is employed, and a claim for excess travel within zones 1-3 will not arise. Where a trainee with a base hospital within zones 1-3 subsequently moves to a post outside zones 1-3, then the deduction for the cost of travel to the previous place of work will be the cost of zones 1-3 travel by underground (currently £6.60), regardless of the method of transport to the post outside zones 1-3.
19. Payment of excess travel costs should not be agreed where, in the judgement of the appropriate authority (usually the employing trust), the journey time and/or the distance involved is likely to be detrimental to the safety of the practitioner, and/or to the satisfactory performance of the practitioner's duties. In such circumstances, the appropriate authority will seek alternative arrangements, such as those outlined in Paragraphs 24 and 25, addressing the needs of the practitioner and the service.
20. Health Education South London will not reimburse practitioners for any excess travel costs relating to on-call or clinical travel commitments. Claims for these expenses are administered by the employing trust.

## **Relocation**

21. Practitioners who are not currently an owner occupier of a property are not eligible to claim relocation expenses.
22. Practitioners who sell a property in their old home area that is more than 20 miles from their place of work, and purchase or rent a new property within an appropriate proximity of their place of work (see Paragraph 12), would normally meet the eligibility requirements for reimbursement of expenses, as set out later. Practitioners are required to sell their old property and purchase their new one within 1 year of starting their rotation.

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23. Practitioners who are moving from their previous accommodation (more than 20 miles from place of work) to new accommodation in the vicinity of the place of work immediately prior to beginning this employment may be reimbursed the cost of removal of furniture and effects and for expenses relating to a search for accommodation. If renting privately, these costs can include rental agency administration and referencing fees. No other expenses set out in the Appendix will normally be reimbursed in these circumstances.
  24. Practitioners living in hospital accommodation may have to relocate each time they change post in a rotation. They are eligible for reimbursement of removal expenses on the same basis as practitioners living in rented accommodation. Consideration should also be given to reimbursement of expenses for a visit to inspect the new accommodation, prior to relocating.
  25. Practitioners who, for good reason, do not move house when eligible for reimbursement of removal expenses and are not able to travel on a daily basis to the next place of work on the rotation, may apply to Health Education South London for reimbursement for accommodation costs. In particular, consideration will be given to the needs of trainees with families, who may not be able to move house for a distant rotational placement lasting a year or less, but who may wish to be accompanied by their families in these circumstances. The decision whether to pay accommodation costs will normally include an assessment of the projected cost of travel, both financial and in terms of time spent, versus the cost of accommodation, either private or provided by the employer. See paragraphs 25 – 27.

## **Continuing Commitments**

26. Whilst the old property remains unsold, reasonable accommodation costs may be reimbursed. Reimbursement should normally be for the lower of the monthly mortgage interest payments on the old property and the monthly mortgage interest payments or rent on the new property, for a maximum of twelve months.
27. Practitioners who have not found suitable accommodation in the new area and who are in accommodation separated from their family may, in addition to reimbursement of rent/mortgage interest payments, be reimbursed the travel costs of weekly visits either by the practitioner to the family home or by immediate family to the practitioner. If travelling by car this is paid at your Employing Trusts mileage rate. If travelling by public transport the full ticket cost will be reimbursed, again for a maximum of twelve months.

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28. To be eligible for reimbursement under these provisions, practitioners should expect to be required to demonstrate that they are actively marketing their former property at a realistic price and that they are actively seeking suitable accommodation in the new area, or that they have a good reason not to relocate immediately. Such reasons might include partner's employment, childcare, schooling, or elderly dependents.

### **Funding Provision for Removal and Associated Expenses**

29. Reimbursement will be to a maximum of £8000 for all categories of expenses outlined in this guidance, inclusive of all removal and associated expenses and excess travel. The sum reimbursed will usually be limited to those expenses listed in the Appendix and will be the lesser of the agreed sum, or the total of authorised and receipted expenses.
30. Expenses incurred as a result of an abortive sale/purchase may be reimbursed where the practitioner is not responsible for the abandonment of the transaction. Trainees are advised to act cautiously when making/receiving an offer on a property and incurring solicitor's/surveyor's fees as this will count against the overall maximum amount of £8000 payable under these guidelines and reduce the amount available for an eventual successful purchase and sale.

### **Process for Reimbursement of Removal and Associated Travelling Expenses**

31. Practitioners should ideally complete an Eligibility Form prior to starting their new rotation and once they have received written authorisation for reimbursement of expenses from their Employing Trusts they can then make firm arrangements. No responsibility for expenses incurred will be accepted where arrangements are made without written confirmation that the doctor is eligible for reimbursement of removal expenses for the training programme in question. However, if authorisation is given after the move has taken place then costs can be reimbursed retrospectively, providing the practitioner has received approval to claim.
32. Before a claim for removal of furniture and/or storage is made, three quotes should be obtained for approval. Reimbursement will usually be limited to the lowest quote. For small removals, quote for and reimbursement of a self-hire vehicle and fuel would be acceptable. Storage costs are limited to 1 month



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33. Stamp duty will normally be reimbursed to the order of the lower value of either the old permanent residence sold, or the new permanent residence purchased.
34. Reimbursement will not be made until the practitioner takes up the appointment. Original receipts or invoices will be required as proof of outlay against authorised expenditure. Reimbursement will not be made to third parties. Typical examples of expenses for reimbursement and excluded expenses are given in the Appendix.

### **Time Limits**

35. Applications of eligibility for reimbursement of relocation and associated expenses should ideally be made prior to commencing the post, however they must be made within three months of incurring the expenditure. They then must make their initial claim within three months of the date of the eligibility letter or within three months of incurring the authorised expenditure, whichever is later. All subsequent claims must be made within three months of incurring the expenditure. Trainees seeking reimbursement for annual season tickets must claim within three months of purchasing their ticket.

### **Designation of Base Place of Work for Practitioners on Rotation**

36. The rules governing the base hospital selection state that it is to be decided as per one of the following sections:
- A) If you have previously claimed relocation expenses whilst in this training programme then the last hospital that paid you to relocate is your base hospital.
  - B) If you know that you will spend more than half of your training programme at one particular hospital, then that hospital can be your base hospital if (A) above does not apply.
  - C) If you do not know where you will rotate to next and neither (A) nor (B) apply, then the first hospital on your rotation is your base hospital.
  - D) You may select a base hospital convenient to your home address if none of the above apply and you provide verification that you will definitely be rotated to that hospital (as opposed to it being a possible post on a rotation).
- A will always take precedence – if they have relocated for a particular post then that post will be their base. If they have not relocated during their current training programme then they can select any hospital on their current programme as long as they have been there, or they can verify that it will definitely be their next post.
37. Due to the rotational nature of the training programme, approval may also be given to reimbursement of removal expenses for subsequent moves of house within the rotation. These moves will be subject to the eligibility criteria outlined earlier and the designated base place of work may change as a result.

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## Expenses during Search for Accommodation

38. When relocating, practitioners are entitled to make preliminary visits to the area of their new employment in search of accommodation.
39. Expenses for preliminary visits may cover accommodation and subsistence (for a maximum of four nights) and travel at public transport rate or standard rail fare (for a maximum of 4 return journeys), for the practitioner and their immediate family. Self-drive car hire may be an acceptable alternative where 3 quotes are provided and the cost is less than public transport. Subsistence is limited to a maximum reimbursement of £20 per person per day for food and drink costs.

## Expenses on Removal

40. Practitioners and their dependants may be reimbursed for travelling expenses incurred on removal from the old accommodation to the new property accommodation at public transport rate, or standard rail fare.
41. Practitioners may be reimbursed for one return visit to their old property to supervise the removal.

## Form of Undertaking

42. Any suspected false claim will be referred to the Local Counter Fraud Specialist. Trainees will be required to give a signed undertaking:
1. That they are unable to recover any expenses (in part or in full) from another source, for example partner's employer, excepting legitimately incurred expenses that are not reimbursed by their Employing Trustand
  2. to confirm the total amount of relocation expenses already refunded from NHS employers, covering the whole of their training from the start of their Foundation Year 1 (FY1)/PRHO to Certificate of Completion of Training (CCT) date.

## Supporting Documents Required

43. All approved claims must be made with proof of payment, as follows:
- With regards to removal costs, an original receipted invoice must be supplied, along with three quotes for the move.
  - Claims for rental agency fees must be accompanied by an itemised list of payments from the agency, along with confirmation of payment.

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- For search costs we require invoices or receipts/tickets for all overnight stays and all travel undertaken (except journeys by private vehicle). Costs for overnight stays must be reasonable and we reserve the right not to reimburse, or to reimburse a lower amount, if the cost is deemed excessive. Claims for meals must be supported with an itemised receipt.
  - For continuing commitments claims, tenancy agreements are required along with proof of payment of rent costs and mortgage statements that show how much the interest payment is and that it has been paid,

## **Administrative Arrangements**

44. Trainees are strongly advised to seek a professional view of their tax liabilities as a consequence of assistance received. Information is available on the HM Revenue and Customs website at <http://www.hmrc.gov.uk>.

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## Appendix A

### Examples of Expenses for Reimbursement

The following are offered as examples only and are neither inclusive nor exclusive.

#### Removals

- Furniture removal (not including specialist removals e.g. livestock/pets, grand piano etc.) and temporary storage expenses including insurance of goods in transit
- Travelling expenses in connection with the move
- Subsistence expenses in connection with the move

#### House Purchase

- Solicitors' fees
- Estate agents' or auctioneer's fees
- Finders fees
- Stamp duty
- Land registration fees
- Survey fees
- Incidental legal expenses

#### House Sale

- Solicitors' fees
- Estate agents' or auctioneer's fees
- Incidental legal expenses

#### Property Rental

- Agency administration and referencing fees

#### Continuing Commitments

- Cost of monthly rent or mortgage interest payments
- Weekly visits to and from family home

and VAT where applicable on any of the above.

#### Excess Travel

- Daily cost of mileage to new hospital (less home to base costs)
- Daily cost of public transport to new hospital (less home to base costs)

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## **Appendix B**

### **Excluded Expenses**

The following are offered as examples only and are neither inclusive nor exclusive. Categories of expenses that are to be excluded include:

#### **House Sale/Purchase**

- Interest on bridging loans
- Increase in insurance premiums
- Any negative equity incurred

#### **Removals**

- Redirection of post
- Parking or congestion charges
- Fines for parking or traffic offences
- Costs relating to letting out a property e.g. agency fees, professional cleaning services etc.
- Furniture costs and phone/TV/broadband installation
- Long term storage costs

#### **Property Rental**

- Agency fees such as check in fees, inventory fees, etc.
- Rent costs where there is no continuing commitment

#### **Excess Travel**

- Costs relating to journeys undertaken by bicycle
- Costs relating to journeys undertaken by taxi
- Costs relating to clinical travel.
- Any parking costs