Policy - Reimbursement of Tier 2 visa application fees

From: Human Resources          Date: March 2017

INTRODUCTION

This policy sets out the University’s approach to reimbursing employees for their visa application fees.

LEGISLATION

The University is legally required to only employ those with valid permissions to work in the UK. There is no legislation that requires the University to pay for (or reimburse employees for) their visa application fees. However, where the University does reimburse these fees (as set out in the following policy), it must comply with relevant HMRC tax and reporting rules, which may change from time to time. The University reserves the right to modify this policy and/or the accompanying processes to remain compliant.

UNIVERSITY POLICY

Eligibility for Reimbursement

The University recognises the importance of being able to attract and successfully recruit talented individuals from a global market. As the costs of UK visas can be prohibitive to prospective employees, the University will:

- Reimburse Tier 2 visa application fees for prospective employees who are offered, accept and take-up, appointments of at least one year;
- Reimbursement will be made no earlier than the date of commencement of employment, and only once all 'right to work' checks have been completed to the University’s satisfaction. (See below for more details of the reimbursement process).

The University will not pay for or reimburse:

- Non-Tier 2 visa application fees;
- Visa application fees for prospective employees who are offered appointments of less than one year;
- Visa application fees for existing Tier 2 employees;
- Visa application fees for the dependents of prospective or existing employees;
- The NHS surcharge (officially, the Immigration Health Surcharge) for prospective employees, existing employees or their dependents;
- The costs of applications for settlement and/or naturalisation.
- The costs of unsuccessful visa applications.

Reimbursement Process

Where reimbursement is permitted by this policy, the process for claiming reimbursement is as follows:

1. The University makes an offer of employment, of at least one year, to the prospective employee. A Certificate of Sponsorship is assigned by the University, allowing the prospective employee to make their visa application.
2. The prospective employee should proceed with their visa application as per prevailing UK government requirements, paying the applicable visa application fees as part of this process and retaining receipts for these payments.
3. The employee commences employment, after the University has ensured that all 'right to work' checks are completed to the University's satisfaction.
4. The employee completes a 'Request for Reimbursement of Tier 2 Visa Fees' form and submits this, along with evidence of costs (receipts), to the Head of Unit/Department.
5. The Head of Unit/Department authorises the reimbursement claim and submits the claim form to Payroll.
6. In most cases the reimbursement will be exempt from Tax and National Insurance contributions, however each case will be individually reviewed to see if the employee meets the requirements for this.
7. Reimbursement will be made with salary on the next available pay day.

Claims must be submitted within six months of the commencement of employment.
It is important to note that this policy is separate from the university Relocation Policy. Visas and any associated costs should not be claimed for under relocation or any other method other than this policy.

**Recovery of Reimbursements**

In the event of an employee deciding to leave the University within the duration of their visa, they will be liable to repay a proportionate sum to the University calculated based on the length of time remaining on their visa. These costs will be deducted directly from the individual’s final salary payment (or via alternative arrangements if necessary).

The value to be repaid will be as follows (based on visa fees as at January 2017):

<table>
<thead>
<tr>
<th>Time remaining on visa</th>
<th>Value to be repaid (where there are two options, whichever option results in a lower repayment value)</th>
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<tbody>
<tr>
<td>Less than 6 months</td>
<td>Nil</td>
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<tr>
<td>6 months or more (but less than 12 months)</td>
<td>£115 or 1/6th of original reimbursement</td>
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<tr>
<td>12 months or more (but less than 18 months)</td>
<td>£230 or 1/3rd of original reimbursement</td>
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<tr>
<td>18 months or more (but less than 24 months)</td>
<td>£345 or half of original reimbursement</td>
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<td>24 months or more (but less than 30 months)</td>
<td>£460 or 2/3rds of original reimbursement</td>
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<td>30 months or more (but less than 36 months)</td>
<td>£575 or 5/6ths of original reimbursement</td>
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<td>36 months or more (but less than 42 months)</td>
<td>£690 or all of the original reimbursement</td>
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<td>42 months or more (but less than 48 months)</td>
<td>£805</td>
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<td>48 months or more (but less than 54 months)</td>
<td>£920</td>
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<td>54 months or more</td>
<td>£1,035</td>
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</table>

**RESPONSIBILITIES**

**Line Manager**

*Prior to, and on commencement of employment*
- Manage expectations of employees regarding their eligibility to be reimbursed, and the timing of reimbursement.
- Ensure Head of Unit/Department approval is sourced before submitting expense claim form.

*At the end of employment*
- Arrange for repayments to be made on the receipt of the employees notice to leave the University if this is within the duration of the visa.

**Employee**

*On commencement of employment*
- Provide satisfactory evidence of costs (receipts) from a successful visa application and complete the expense form with accurate information, especially details that could have tax and National Insurance implications. Claims must be submitted within six months of the commencement of employment.

*At the end of employment*
- Repay a proportionate fee to the University if they choose to leave within the duration of their visa.
Finance and Payroll

**During employment**

- Ensure that all claims have the appropriate supporting evidence and that tax and National Insurance is levied if required.

**At the end of employment**

- Arrange for repayment of visa costs through salary, when appropriate.

**Human Resources**

- Will review this policy annually or in response to revised legislation and applicable standards and guidelines, whichever is sooner, to ensure that this policy still meets the University’s needs.

**Prior to employment (Recruitment)**

- Highlight this policy to recruiting managers so reimbursement costs are taken into consideration before interviews take place.
- Include guideline documents when sending out new starter paperwork.

**At the end of employment (Transactions)**

- Check leaver form to see if it has been highlighted that repayment of the visa costs are required and highlight this to finance and payroll if needed.

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**VERSION CONTROL**

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<tr>
<td>Date to JJNC:</td>
<td>16 February 2017</td>
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<td>Date approved:</td>
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<tr>
<td>Author:</td>
<td>Lisa Hadzidimitriou – HR Talent Officer</td>
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