



ACCOMMODATION FOR STAFF

To:

ALL STAFF

Dear Colleagues,

During the second surge of the COVID-19 pandemic we want to continue to support our staff and maintain their safety. We have identified that there may be a need to provide alternative accommodation options for staff, particularly those working in a clinical environment.

A range of different accommodation options may be sourced for staff who meet one or more of the following criteria:

1. Working in COVID-19 environments* who are unable to reside at their home address due to living with a highly vulnerable or high risk person and are unable to source other suitable accommodation options
2. Working in COVID-19 environments* and otherwise would be required to self-isolate at home due to family member(s) displaying symptoms and are unable to source other suitable accommodation options.

***COVID-19 environment is a ward or area dedicated to providing treatment to COVID19+ patients e.g. Nightingale, Mater, RVH or Nursing Home**

You should note that HMRC have advised that the provision of accommodation is a taxable benefit when it is provided for an employee working at their permanent workplace (tax relief may be available for employees who are provided with living accommodation when working at a temporary workplace because of coronavirus, however this will still need to be reported on a P11D).**

*** The value attributed to any benefit in kind arising will be the nightly rate paid by the Trust for the accommodation, which is estimated to be between £40 and £60 per night. This means that the value of the benefit will be reported on a P11D at the end of the financial year and submitted to HMRC in July 2021. The resulting tax due will depend on the rate of tax you currently pay; for example, if you are a 40% taxpayer then the tax due would be at 40% of the value of the accommodation provided. HMRC will either bill you directly for this or adjust your tax code for the following year. This reflects the standard treatment of this benefit in terms of the employee being liable for the resulting tax; if that*

treatment should change before the end of this financial year, we will advise you accordingly.

Please complete the attached form

(http://intranet.belfasttrust.local/directorates/hr/Documents/COVID-19/COVID_19%20Accommodation%20Request%20Form_October2020.docx) for approval by your service manager and forward to covid@selective-travel.co.uk

Should you require any further information please contact the HR Information Service on 028 9615 9615

Thank you

Wash your hands regularly



Keep your distance



Wear a face covering



Download the app StopCOVID NI



Occupational Health
Staff Helpline
028 9063 0010



Call 111 and then press 1 when through to the recorded message.

