



# Visa Reimbursement Guidance

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## Guidance Purpose

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The visa reimbursement guidance sets out the University's approach to reimbursing employees for visa application fees and associated costs where the employee requires a visa to live in the UK and work for the University.

The guidance aims to:

- Provide clarity on the eligibility requirements for reimbursement.
- Ensure that the University has an equitable approach to visa reimbursement, for all those who are eligible.
- Ensure consistency across the entire University, in the approach to reimbursement of visas and their associated costs.

## Legislation

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- The University is legally required only to employ those with valid permission to work in the UK. There is no legislation that requires the University to pay for (or reimburse employees for) their visa application fees or associated costs. 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 process to remain compliant.

## Employment rights

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- Nothing in this policy will supersede an individual's rights, as set out in UK employment legislation.

# University Guidance

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## 1. Principles

1.1.1 The ability to attract, successfully recruit and retain talented individuals from a global market is important to the achievement of our University strategy and underpinned by our core principles. To assist with the costs incurred in making visa applications, and to boost the attractiveness of our employment offer to international employees, the University offers reimbursement of certain costs associated with obtaining the visas required to work for the University.

1.1.2 Assistance is strictly by means of reimbursement of costs incurred; the University does not pay directly for an individual's visa application or associated costs.

1.1.3 Reimbursement will be made no earlier than the commencement date of employment, and only once all 'right to work' checks have been completed to the University's satisfaction.

1.1.4 Where reimbursement amounts to a taxable benefit, the employee (not the University) is liable for applicable tax and National Insurance.

1.1.5 Visas for business travel are a separate matter, not within the scope of this policy.

## 2. Equality Principles

2.1.1 Visa reimbursement is applicable to all staff who require, and meet the government requirements for, either a Skilled Worker or Global Talent visa, in order to work at the University. The policy applies to all staff on the applicable visas, regardless of their University position or pay grade.

## 3. Guidance

### 3.1 Eligibility

3.1.1 The provisions of this policy apply to new employees commencing employment with the University on either a Skilled worker or Global talent visa and existing employees extending/ renewing their Skilled Worker or Global talent visa. In all cases, reimbursement claims must be received by the University HR team within 6 months of the start date on the visa.

### 3.2 What the University will reimburse

3.2.1 The University will reimburse Skilled Worker and Global Talent visa application fees, as applicable, for:

- a) Prospective employees who are offered, accept and commence appointments of at least one year; and
- b) Existing employees who are extending/renewing their visa, regardless of the remaining term of their appointment, providing the accumulated length of their contract(s) is at least one year.

3.2.2 Where a prospective or existing employee is eligible for reimbursement of their visa application fee (as set out in section 3.2.1) reimbursement is limited to the applicable standard visa application fee as set from time to time by the UK Government.

3.2.3 Where a prospective or existing employee is eligible for reimbursement of their visa application fee (as set out in section 3.2.1) the University will also reimburse the following associated costs:

- a) The Immigration Health Surcharge payable in connection with the visa application.
- b) The costs of an English language test or ECCTIS statement if this is required as part of the visa application, subject to a limit of £200 per employee per application.
- c) The fee for providing biometric information if a separate fee is payable for this as part of the visa application, subject to a limit of £25 per employee per application.

3.2.4 What the University will not reimburse:

- a) The costs of unsuccessful visa applications
- b) Visa application fees or associated costs for visa types other than Skilled Worker or Global Talent Visa.
- c) Visa application fees or associated costs for prospective employees who are offered appointments of less than one year
- d) Visa application fees or associated costs for existing employees renewing their visa if the accumulated length of their contract(s) is less than one year.
- e) Visa application fees or associate costs for any non-employees
- f) Visa application fees or associated costs for the dependents of prospective or existing employees.
- g) The costs of applications for any other time limited visa or settlement (also called 'indefinite leave to remain'), citizenship and/or naturalisation.
- h) Priority or expedited visa processing services - The University will not reimburse the costs of any priority or expedited visa processing services except where, in exceptional circumstances, the University has expressly required a prospective employee to apply via a priority or expedited service.
- i) Where the University has expressly required a prospective employee to apply via a priority or expedited service, written authorisation must have been provided by Personnel prior to submission of the visa application, and evidence of this authorisation will be required when submitting the claim for reimbursement.

### **3.3 Foreign Currencies**

3.3.1 Where reimbursable fees and/or associated costs have been paid in a currency other than GBP, reimbursement will be made in GBP based on the exchange rate on the day of the visa application was submitted. The reimbursement claim limits set out in sections 3.2 and 3.4 still apply.

### **3.4 Taxability of reimbursements**

3.4.1 For a prospective employee:

- a) Where the reimbursement of visa fees amounts to a taxable benefit, as determined by prevailing HMRC rules, the employee is liable for the applicable tax and National Insurance.
- b) The 'Request for Reimbursement of Visa Costs' form includes questions to establish whether or not the reimbursement amounts to a taxable benefit. Where the reimbursement is a taxable benefit, the applicable tax and National Insurance will be deducted at source and the employee will receive the net reimbursement after these deductions have been made.

### **3.5 Process for applying for the visa and claiming reimbursement**

3.5.1 For a prospective employee:

- a) The University makes an offer of employment, of at least one year, to a prospective employee who is eligible to apply for Skilled Worker or Global Talent visas.
- b) Certificates of sponsorship, assigned a Skilled Worker visa, under the current immigration system will allow the prospective employee to make their visa application.
- c) The prospective employee proceeds with their visa application as per prevailing UK Government requirements, paying the applicable visa application fee(s) and associated costs as part of this process and retaining receipts for these payments.
- d) On successful receipt of their visa, and after all 'right to work' checks have been completed to the University's satisfaction, employment commences.
- e) The employee completes a 'Request for Reimbursement of Visa Costs', within six months of their visa start date, and submits this, along with appropriate evidence and receipts, to Personnel
- f) Personnel checks and authorises the reimbursement claim
- g) The prospective employee will be expected to process the claim through the required system.
- h) The employee will be required to sign a repayment agreement which will outline the repayment terms should an employee choose to leave within a specific period of time
- i) Upon receipt of the "Repayment Agreement" the reimbursement will be made with salary on the next available pay run.

### 3.5.2 For an existing employee:

- a) An existing employee on a Skilled Worker or Global Talent visa who is approaching the end date of their current visa and has a contract of employment with the University that extends beyond the end date of their current visa and is eligible to extend/renew into either a Skilled Worker or Global Talent visa under current immigration system.
- b) For Skilled Worker visa applications, the University assigns a Certificate of Sponsorship, allowing the employee to make their visa application.
- c) The employee proceeds with their visa application as per prevailing UK Government requirements, paying the applicable visa application fee(s) and associated costs as part of this process and retaining receipts for these payments.
- d) On successful receipt of their visa, appropriate 'right to work' checks must be completed to the University's satisfaction.
- e) The employee completes a 'Request for Reimbursement of Visa Costs' for, within six months of their visa start date, and submits this, along with appropriate evidence and receipts, to Personnel
- f) Personnel checks and authorises the reimbursement claim
- g) The employee will be required to sign a repayment agreement which will outline the repayment terms should an employee choose to leave within a specific period of time
- h) Reimbursement will be made with salary on the next available pay run. Please be aware statutory deductions outlined in 3.4 will apply.

3.5.3 In all cases, claims for reimbursement must be sent to Personnel within six months of the start date of the visa.

## 3.6 Recovery of reimbursements

3.6.1 In the event of an employee choosing 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. Recovery will be made directly from the individual's final salary payment (or via alternative arrangements, if necessary).

3.6.2 The value to be repaid will be outlined on the repayment contract.

## 4. RESPONSIBILITIES

### Employee

- Provide satisfactory evidence of costs (receipts) from a successful visa application and complete the 'Request for Reimbursement of visa costs' form with accurate information, especially details that could have tax and National Insurance implications.
- Submit claims of reimbursement within six months of visa start date
- Repay a proportionate part of their reimbursement to the University if they choose to leave the University within the duration of their visa.

### **Finance and Payroll**

- Arrange payment in line with the instruction form Human Resources.
- Arrange for full or partial recovery of reimbursements through salary, where applicable under this policy.

### **Human Resources**

- Manage expectations of employees regarding their eligibility to be reimbursed and the timing and process for reimbursement.
- Arrange for repayments to be made on the receipt of an employee's notice to leave the University if this is within the duration of their visa.
- 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.
- Check leaver forms to see if it has been highlighted that repayment of visa reimbursements are required, and to highlight this to payroll colleagues as appropriate.