



**APPLICATION FOR LODGING ALLOWANCE
UNDER THE SJIB NATIONAL WORKING RULES**

SECTION A - EMPLOYEES DETAILS

Employee's Name:
.....
.....

Employee's permanent home
address:.....
.....
.....

..... Post Code:.....

National Insurance Number:...../...../...../..... Payroll number:.....

SECTION B – LODGING DETAILS

Employee's temporary work location:
.....
.....

Employee's temporary address:
.....
.....
.....

..... Post Code:.....

Lodging start date:..... Lodging end date:.....

SECTION C - EMPLOYERS DETAILS

Employers Name:
.....
.....

Shop Address: (where employee is based)
.....
.....

..... Post Code:.....

SECTION D – TAX STATUS DECLARATION

Lodging Allowance is taxable unless you meet one of the following criteria. Please read the following statements and tick and sign all sections relevant to you:

- i. My permanent home address is within 50 miles of my permanent work location and I have been sent by my employer to work at the temporary work location as detailed in Section C, which is now over 50 miles from my permanent work location and as a result of this I have to incur additional living expenses by taking lodgings at the address detailed in Section C. It is also my belief that the Lodging is not expected to last for more than 24 months.

Yes, this section is relevant to me

- ii. In addition to point (i) above I can confirm that I have the following dependants* living at my permanent home address (as detailed in Section B) and their details are:

Name(s) and age(s) if under 18	Relationship to me
.....
.....
.....
.....

Yes, this section is relevant to me

- iii. I have no dependants but I can confirm that I have to pay the costs** of keeping my permanent home while I am working at the location specified in Section C above

Yes, this section is relevant to me

Signature:..... Date:.....
 Print name:.....

By signing this declaration you are stating that you understand that a deliberately false declaration on this form could be regarded as fraudulent and if any of the above statements are proved untrue then your lodging allowance may become liable for deduction of income tax. You are also obliged to notify HMRC and your employer of any changes in your circumstances which may affect your tax liability.

*- Dependants are classified as wife/husband/civil partner/partner (of 2 years or more) plus any dependent children under 18 years of age.

** -Costs can be mortgage/rent, council tax, gas and electricity.

SECTION E - EMPLOYERS DECLARATION

I/We (delete as appropriate) confirm that to the best of our knowledge the information shown on this form is correct and that the employee named in Section B, has been sent to work by myself/us at the location specified in Section C, however, they normally reside at the address shown in Section B. By signing this declaration I/we are stating that we are abiding by the National Working Rules set out by the SJIB.

Signed..... Date.....

Print Name..... Position in Company.....