**APPLICATION FORM – LTA**

**TO BE COMPLETED BY THE APPLICANT:**

**PLEASE TICK AS APPROPRIATE:**

**NEW LTA APPLICATION EXTENSTION TO AN EXISTING LTA ARRANGEMENT**

**FIRST NAME:**

**SURNAME:**

**TITLE (MR, MRS, PROFESSOR ETC): EMAIL ADDRESS:**

**HOME ADDRESS:**

**ORGANISATION / UNIVERSITY:**

**SALARY**

**UK TAX CODE**

**NOTIONAL TAX STATUS (PLEASE SEE APPENDIX A)**

**START DATE OF LTA: END DATE OF LTA:**

**PLEASE TICK/MARK AS APPROPRIATE:**

**REQUIRE STFC ACCOMODATION FINDING OWN ACCOMODATION**

**FOR INSURANCE AND ACCOMODATION PURPOSES PLEASE LIST THE NAMES OF ALL ACCOMPANYING FAMILY MEMBERS:**

**TO BE COMPLETED BY THE BUDGET HOLDER:**

**PROJECT NUMBER: TASK NUMBER:**

**PURPOSE OF LTA VISIT / EXPERIMENT:**

**PLEASE SELECT LTA ALLOWANCES AND PROVIDE DETAILS OF AGREED AMOUNTS:**

**NIGHTLY SUBSISTENCE: SINGLE £16.76 M ARRIED £ 20.96 MARRIED + 1CHILDEN £23.05 MARRIED, 2+ CHILDREN £24.22**

**INDIVIDUAL’S NSA ALLOWANCE TO BE FULLY ABATED**

**HOUSING: SINGLE PERSON €1000PCM MARRIED COUPLE €1270PCM**

**UTILITIES (GAS, ELECTRIC, WATER ETC): UP TO €200PCM**

**LOCAL HOUSING TAX: UP TO €700 PER ANNUM**

**OTHER PLEASE GIVE DETAILS**

**ANY OTHER COMMENTS:**

**APPROVED BY:**

**PLEASE PRINT NAME, SIGN AND DATE:**

**APPLICANT**

**INSTITUTE P.I / BUDGET HOLDER**

**PPD DIRECTOR**

**YOUR RESPONSIBILITIES**

* Complete and sign the applicant section of the form
* Use the tax decision tree at the end of this document in order to indicate your LTA tax status on your application form
* Forward your form to your Institute P.I or Experiment Budget Holder
* Consult HMRC and clarify your tax status <http://www.hmrc.gov.uk/>
* Notify the payroll department and the UKLO of any changes to your salary and/tax code
* Apply for a European Health Insurance Card (EHIC). More information can be found via <http://www.nhs.uk/NHSEngland/Healthcareabroad/EHIC/Pages/about-the-ehic.aspx>
* After 2 years of living abroad you will need to ask your employer to submit a CA3822 form to HMRC in order for you to still have access to local healthcare in France or Switzerland. If you have dependants then you will need to request that your employer also completes the CA845 form (as well as the CA3822) on your behalf. Both of these forms allow you to maintain National Insurance contributions in the UK and therefore give you access to continued healthcare under the EHIC system. Please contact HMRC and the UKLO for further information <http://www.hmrc.gov.uk/>
* Ensure that you or your institute provides adequate travel and accident insurance for your commute and stay.
* On arrival at CERN visit the CERN Users Office to register as a ‘CERN User’
* Once registered as a CERN user, visit the online EDH system to apply for a CERN driving licence and a mission order. You will need both of these things in order to use our vans

**WHAT WILL HAPPEN NEXT**

* Your Institute P.I or Experiment Budget Holder will complete their section of the form and approve. They will then forward it to the PPD Director - PAPPDDIRECTOR@stfc.ac.uk for their approval and signature (copying in the UKLO office – UK.Admin@CERN.ch)
* Once the form has been sent to the UKLO by the PPD Director, the UKLO will issue you and your institute with a confirmation letter confirming your long term attachment
* The UKLO will liaise with you in in order to find suitable accommodation for your stay and for all logistical support during your stay.

**\*Signing your LTA application form indicates that you have read and acknowledged these guidelines\***

APPENDIX A

NSA ABATEMENT in Cases of Travellers on LTA at CERN Receiving a “No Tax” Code

1. Notional Tax was originally conceived by the British Council (a “non-Crown” body) to ensure that their staff posted overseas would be no better or worse off as regards the tax treatment of gross pay and overseas allowances than their Civil service counterparts who are Crown Servants and so continue to pay UK Income Tax to HMRC wherever they serve in the world and regardless of the duration of an overseas posting.

2. The Science Research Council (SRC), likewise a non-Crown body, adopted the British Council protocol in 1965 and the arrangements have survived largely unchanged in its successor bodies including the STFC. An essential point of detail is that the value of the Notional Tax deducted by STFC (and associated university employers) may not exceed the value Nightly Subsistence Allowance (NSA) in issue; it is this provision that provides parity of treatment with Civil Servants - who receive any NSA due as a tax-free addition to their taxable pay.

3. The application of Notional Tax per se is extremely valuable as it enables STFC to satisfy various national authorities that the staff posted abroad are making a tax contribution to the UK authorities. By effectively recovering the bulk of NSA paid, it provides essential support to the Particle Physics programme budget. This support is increasingly important as austerity impacts on budgets and it has been agreed by all stakeholders that the application of Notional Tax to the pay and overseas (LTA) allowances should extended in order recover 100% of the NSA paid in all cases where someone is on a “No Tax” code (typically in the second year of an LTA).

4. Full recovery is already achieved in cases where the Notional Tax abatement is equal to or greater than the NSA paid; in future, in cases where the Notional Tax abatement is less than the NSA paid, the residual COLA/NSA will be recovered by adjusting the (correctly calculated) Notional Tax figure.

5. It would of course be simpler to withdraw NSA altogether for such postings but this would involve negotiating the removal of the protection referred to in paragraph 2 above. We have therefore concluded that, in the short term at least, we should add a further step in the payroll recovery process to recover any residual NSA.

6. In order for the STFC to ascertain if notional tax should be applied, the UKLO firstly needs to assess your current LTA and tax status. Please use the decision tree attached to determine which LTA tax status applies to you and indicate this on your LTA application form.

 **START HERE**

NO

NO

NO

YES

YES

NO

YES

NO

YES

YES

NO

YES

NO

YES

YES

YES

NO

NO

NO