GOV.UK uses cookies to make the site simpler. Find out more about cookies



Search

Q

Department for Education

See more information about this Guidance

Guidance

Apprenticeship levy: how it will work

Updated 12 August 2016

Contents

Paying the apprenticeship levy

Accessing money paid under the apprenticeship levy

Buying apprenticeship training

What you can spend apprenticeship funding on – all employers

Eligibility for training

Further information

When further information will be available

Get in touch

In spring 2017 the way the government funds apprenticeships in England is changing. Some employers will be required to contribute to a new apprenticeship levy, and there will be changes to the funding for

<u>↑Contents</u>

apprenticeship training for all employers.

The apprenticeship levy requires all employers operating in the UK, with a pay bill over £3 million each year, to make an investment in apprenticeships. You can benefit from this investment by training apprentices.

This guidance provides information on how the apprenticeship levy will work, from when it is introduced on 6 April 2017.

It also explains the principles that apprenticeship funding will operate on from 1 May 2017, whether you pay the levy or not.

You can find out more about the benefits apprenticeships can bring to your organisation and about the ways apprenticeships are being reformed, in our <u>vision for apprenticeships</u>. The reforms include giving employers the opportunity to add to the new <u>apprenticeship standards already available</u> by <u>developing standards</u> that meet their precise needs.

Who this guidance applies to

This guidance is for all employers operating in the UK, whether you pay the apprenticeship levy or not.

If you're an employer with operations in Scotland, Wales or Northern Ireland, you may also want to contact your apprenticeship authority:

- Scotland
- Wales
- Northern Ireland

Further guidance

We will publish further guidance on the levy and the new system for funding apprenticeships in October and December 2016.

Paying the apprenticeship levy

(This applies to all employers who operate in the UK).

You will need to pay the apprenticeship levy if you are an employer, in any sector, with a pay bill of more than £3 million each year. For the purposes of the levy, an 'employer' is someone who is a secondary contributor, with liability to pay Class 1 secondary National Insurance contributions (NICs) for their employees.

The levy will be charged at a rate of 0.5% of your annual pay bill. You will have a levy allowance of £15,000 per year to offset against the levy you must pay. This means you will only pay the levy if your pay bill exceeds £3 million in a given year.

You will pay the levy to HM Revenue and Customs (HMRC) through the Pay as You Earn (PAYE) process.

What counts as your pay bill

Your pay bill will be based on the total amount of earnings subject to Class 1 secondary NICs. Although earnings below the secondary threshold are not counted when calculating an employer's NICs, they will be included for the purposes of calculating the amount of levy the employer needs to pay.

Earnings include any remuneration or profit coming from employment, such as wages, bonuses, commissions, and pension contributions that you pay NICs on. We will not charge the levy on other payments such as benefits in kind, subject to Class 1A NICs.

Calculating what you have to pay

You will pay the levy on your entire pay bill at a rate of 0.5%. However, you will have a levy allowance to offset against this. The levy allowance is worth £15,000 for each tax year. This means the levy is only payable on pay bills over £3 million (because $0.5\% \times £3 = £15,000$).

The levy allowance will operate on a monthly basis and will accumulate throughout the year. This means you will have an allowance of £1,250 a month. Any unused allowance will be carried from one month to the next. For example, if your levy liability in month 1 is £1,000 you will not pay the levy and your allowance in month 2 will be £1,500.

If you have some unused allowance in a month, but paid the levy previously in the tax year, you can receive a credit which you can use to offset against your other PAYE liabilities. The credit will also reduce the amount of levy paid.

If you have multiple PAYE schemes and do not use the full £15,000 allowance, you will be able to offset the unused amount against another one of your schemes once the tax year has ended.

Examples of what you will pay

Example 1: an employer who would pay the levy

An employer with an annual pay bill of £5,000,000:

levy sum: 0.5% x £5,000,000 = £25,000

 subtracting levy allowance: £25,000 - £15,000 = £10,000 annual levy payment

Example 2: an employer who would not have to pay the levy

An employer with an annual pay bill of £2,000,000:

• levy sum: 0.5% x £2,000,000 = £10,000

subtracting levy allowance: £10,000 - £15,000 = £0 annual levy payment

Use the <u>indicative online tool for employers</u> to estimate your levy contribution, begin to plan your training requirements, and estimate your financial spending.

How to pay the levy

You will calculate, report and pay your levy to HMRC, through the PAYE process alongside tax and NICs.

If you have calculated that you will pay the apprenticeship levy, you will need to declare this and include it in your usual PAYE payment to HMRC by the 19th (or 22nd if you report electronically) of the following month. The first submission in which you will declare that you will pay the levy will therefore be in May.

Corporation Tax deduction

Any apprenticeship levy payment to HMRC will be allowable for Corporation

Tax.

Calculating the levy for connected companies or charities

Where a group of employers are connected they will only be able to use one £15,000 levy allowance. The definition of connected companies and charities is based on the <u>definition used with the Employment Allowance</u>.

If you are part of a group of connected employers, you must decide what proportion of the levy allowance each employer in the group will be entitled to. This decision must be taken at the beginning of the tax year and will be fixed for that tax year, unless a correction is necessary because the total amount of the levy allowance claimed across the group exceeds £15,000. Each employer in the group will then calculate what they have to pay through the same processes set out above, but using only their portion of the £15,000 levy allowance.

Employers who already pay into an existing industry levy scheme

Some industries already operate levy systems, or other collective training arrangements. If you already contribute to one of these, you will still be required to pay the apprenticeship levy.

The Industry Training Boards for the construction, engineering construction and film industries will consult their members on potential changes to their existing levy arrangements.

Further guidance

Find out when future guidance will be published.

Accessing money paid under the apprenticeship levy

Once you have declared the levy to HMRC you will be able to access funding for apprenticeships through a new digital apprenticeship service account.

You will be able to use this to pay for training and assessment for apprentices in England. The service will also help you find training providers to help you develop and deliver your apprenticeship programme.

Separate arrangements will be in place in Scotland, Wales and Northern Ireland.

Creating an account to access your funds

Online tools for employers will be available via the digital apprenticeship service over the next year. You will be able to register to create your account from January 2017 and you'll be able to familiarise yourself with the service.

When you've registered, you'll need to verify your PAYE schemes and link them to your account. You will be able to use more than one account if you'd like to keep your schemes separate.

When funds will appear in your digital account

The apprenticeship levy will be introduced on 6 April 2017. The first time eligible employers will have to declare their liability to HMRC will be in May 2017 for levy due on their April payroll. Levy-paying employers will be able to see corresponding funds in their digital accounts shortly after their final declaration to HMRC, so after 22 May.

To simplify the employer experience of the new apprenticeship funding system we are proposing that the new system for funding apprenticeships comes into effect from 1 May 2017. Any apprenticeships started from this date will be funded according to the new rules. Until this date, the funding system in place for frameworks and standards will continue to operate.

Employers who operate in England and other parts of the UK

The levy will apply to employers across the UK.

The amount entering your digital apprenticeship service account will be how much you have available to <u>spend on apprenticeship training in England</u>.

Apprenticeships are a devolved policy, which means that authorities in each of the UK nations manage their own apprenticeship programmes, including how funding is spent on apprenticeship training.

The digital apprenticeship service will support the English apprenticeship system. Scotland, Wales and Northern Ireland have their own arrangements for supporting employers to access apprenticeships.

To calculate how much you will have to spend through the English system, we plan to use data that we already hold about the home address of your employees. We'll use this data to work out what proportion of your pay bill is paid to employees living in England. We'll make this assessment in early 2017 and will announce the exact date in advance.

Employers can update their employees' address as part of their Real Time Information returns.

We are testing the accuracy and suitability of this approach and will provide more details in October 2016.

Top-ups to the funds in your digital account

We will apply a 10% top-up to the funds you have for spending on apprenticeship training in England. We will apply the top-up monthly, at the same time the funds enter your digital account.

That means for every £1 that enters your digital account to spend in England on apprenticeship training, you get £1.10.

Expiry of funds in your digital account

Funds will expire 18 months after they enter your digital account unless you spend them on apprenticeship training. This will also apply to any top-ups in your digital account. For example, funds entering your account in September 2017 will expire in March 2019, unless you have spent them. Money is spent when it leaves your digital account as a payment to a training provider.

The account will work on a first-in, first-out basis, through either payment or expiry. Whenever a payment is taken from your digital account it will automatically use the funds that entered your account first. This will minimise the amount of expired funds.

This will happen automatically. Your digital account will let you know in good time when any funds are due to expire so that you can arrange to spend them if you wish.

Directing funds in a digital account to another employer

In the first year of the levy, you will be able to use the funds in your digital account to pay for apprenticeship training and assessment for your own employees. The main aim of the apprenticeship levy is to support employers in growing the number and quality of apprenticeships in their own workforce.

We know that some employers will want to use funds in their digital account to pay for apprenticeship training of other employer's apprentices, for example, someone in their supply chain.

We are seeking views on proposals to allow employers to transfer 10% of their funds to another employer's digital account from 2018. You can <u>learn</u> more about this proposal and feed in your views.

Pooling funds in a digital account with other employers in a group structure

If you are in a group of companies connected for the purposes of paying the levy, your group will be able to collect their funds together into one digital account. Your group will do this by registering to have PAYE schemes

attached to a single digital account.

Since you can only use funds in your digital account to pay for apprenticeship training for your own employees, employers that are not connected will not be able to pool funds in a digital account.

Apprenticeship training agencies

As an apprenticeship training agency (ATA) usually employs apprentices themselves, they will need to pay the levy if their pay bill is above £3 million per year. This means they will be able to use funds in their own digital account to pay for training and assessment costs.

Where ATAs do not pay the levy, they will be able to access support for training and assessment on the same basis as other employers who don't pay the levy.

We know that some employers will want to use the funds in their digital account to pay for training of apprentices employed by an ATA. We are seeking views on proposals to allow employers to transfer 10% of their funds to an ATA's digital account, from 2018. You can learn more about this proposal and feed in your views.

This means that in the first year of the new system, levied employers will not be able to transfer digital funds to pay for training of apprentices employed by ATAs. Employers that want to use their digital funds for training will only be able to do so for individuals in their direct employment.

Buying apprenticeship training

Apprenticeship training started before May 2017 – all employers

Apprentices who have been accepted on to an apprenticeship programme before 1 May 2017 will be funded for the full duration of the apprenticeship under the terms and conditions that were in place at the time the apprenticeship started.

This will be the case for apprentices following programmes underpinned by both apprenticeship 'frameworks' and new 'apprenticeship standards'.

Where the apprenticeship requires you to make a payment to the provider or to the Skills Funding Agency, this will continue at the same rate.

If you pay the apprenticeship levy you will not be able to use the funds in your digital account to pay for these apprenticeships.

Digital apprenticeship service

Whether you pay the levy or not, the digital apprenticeship service will help you to:

- select an apprenticeship framework or standard
- choose the training provider or providers you want to deliver the training
- choose an assessment organisation
- post apprenticeship vacancies

From May 2017, if you pay the levy you will also be able to:

- see the funds you have available to spend in England
- set the price you've agreed with your training provider
- pay for apprenticeship training and assessment through the digital

apprenticeship service

By 2020, all employers will be able to use the digital apprenticeship service to pay for training and assessment for apprenticeships.

Employers that don't pay the levy

If you do not pay the levy, you won't need to use the digital apprenticeship service to pay for apprenticeship training and assessment until at least 2018. When we ask you to start using the digital apprenticeship service to pay for apprenticeship training, we will help you to prepare.

When the new funding system begins in May 2017, you can choose the training you'd like your apprentices to receive, an approved training provider and an assessment organisation using the registers available on the digital apprenticeship service. Help with this is available from the National Apprenticeship Service.

We will ask you to make a contribution to the cost of this training and government will pay the rest, up to the maximum amount of government funding available for that apprenticeship. We will ask you to pay this directly to the provider and you will be able to spread it over the life time of the apprenticeship. As both you and the government make a payment, we call this 'co-investment'.

Every individual apprenticeship framework and standard will be allocated to a funding band. The upper limit of the funding band will cap the maximum price that government will 'co-invest' towards. We are seeking views on proposals for these funding bands. You can <u>learn more about these proposals and feed in your views</u>.

Use an <u>indicative tool</u> that we have created for employers to estimate how much the government will contribute towards the cost of training.

We will ask you to pay your contribution directly to the provider and you will be able to spread it over the lifetime of the apprenticeship and agree a payment schedule with the provider. We are seeking views on proposals that government pays 90% towards the cost of training and assessment, and employers pay the remaining 10%. You can learn more about this proposal and feed in your views. We will confirm the co-investment rate in October 2016.

Choosing apprenticeship training – all employers

You will need to choose the training you'd like your apprentice to receive throughout their apprenticeship. Apprenticeship training can either be on a new apprenticeship standard, or on an existing apprenticeship framework. These are the 2 different types of apprenticeship training.

Apprenticeship standards are the new type of apprenticeship developed by employers. Each standard covers a specific job role and sets out the core skills, knowledge and behaviours an apprentice will need to be fully competent in their job role and meet the needs of employers in the sector. Standards are developed by employer groups known as 'trailblazers'.

An apprenticeship framework ordinarily involves a series of work-related vocational and professional qualifications, with workplace and classroom based training. We will phase out frameworks between now and 2020, as we move over to the employer-led apprenticeship standards.

Choosing a training provider and an assessment organisation – all employers

You will also need to choose a training provider.

If you're spending funds in your digital account, or accessing funding through co-investment, you can only spend it with an approved training provider. All employers will be able to access a register of approved training providers through the digital apprenticeship service.

The digital apprenticeship service will also provide details of approved assessment organisations. You will be able to choose which you want to assess your apprentice.

Public sector employers choosing a training provider and an assessment organisation

Public sector bodies will need to comply with <u>Public Contracts Regulation</u>
2015 when selecting a provider and an assessment organisation from the approved registers.

Using funds in your digital account to buy training – levy-paying employers

Levy-paying employers will be able to purchase training through the new digital system from 1 May. When you agree to buy apprenticeship training from a particular training provider and the apprenticeship has started, monthly payments will be automatically taken from your digital account and sent to the provider. This spreads the cost over the lifetime of the apprenticeship. The new system will pay providers one month in arrears for training they report has been delivered. This means that the first payments to leave your digital account, for training purchased in May, will be in June.

When you buy apprenticeship training through the digital apprenticeship service you don't need to have enough funds in your digital account to cover the entire cost of the training at the start. As payments are taken from the

digital account monthly, you just need to have enough funds in your account to cover the monthly cost of each apprenticeship you have chosen. You will see funds entering your digital account each month as you pay the levy, and funds leaving the account regularly each month as you pay for training.

We will make sure your payments reach the provider. From June 2017, these payments will be made monthly. In future, we aim to give you more flexibility over the way payments leave your digital account.

If you choose not to use your digital account to buy apprenticeship training you will need to buy it directly from a training provider, following the same process as <u>employers who do not pay the levy</u>.

- if your organisation will pay the apprenticeship levy
- how much your organisation will have available to spend on apprenticeships
- how much the government will contribute towards the cost of training

Buying training if you don't have enough in your digital account – levy-paying employers

If you pay the levy, you may find that over the course of an apprenticeship the funds in your digital account aren't enough to cover the full cost of the apprenticeship training and assessment you'd like to buy. This may be the case for employers who only pay a small amount of levy or have a variable pay bill and pay the levy in some months but not others.

If you don't have enough in your account in a particular month, you will be asked to make a contribution to the extra cost of training and to pay this directly to the provider, rather than through your digital account. You will be able to spread this contribution over the lifetime of the apprenticeship and

agree a payment schedule with your provider. We will provide some government support to help you meet these additional costs, up to the maximum amount of funding available for that apprenticeship. As both you and government make a payment, we call this 'co-investment'.

We are seeking views on proposals that government pays 90% towards the extra cost of training and assessment, and employers pay the remaining 10%. You can <u>learn more about this proposal and feed in your views</u>. We will confirm the co-investment rate in October 2016.

Once you have decided to buy apprenticeship training through the digital apprenticeship service:

- funds will be taken from your digital account each month to pay the training provider
- we will work out if the amount paid from your digital account is less than 100% of the amount due that month
- we will calculate how much more you have to pay (using the rate set for employer co-investment)
- the provider will let you know when you will need to pay your coinvestment
- we will pay the government share direct to the provider
- we will ask the provider to confirm that you have made your contribution

Use an <u>indicative tool for employers</u> to estimate:

- if your organisation will pay the apprenticeship levy
- how much your organisation will have available to spend on apprenticeships
- how much the government will contribute towards the cost of training

Employers who pay the levy in some months and not others (eg employers who employ mainly seasonal

workers)

Some employers, such as those who employ seasonal workers, may pay the levy in some months but not others, even if their annual pay bill turns out to be less than £3 million. The PAYE system will ensure that employers pay the correct amount of levy for the tax year. This would involve an in-year repayment by allowing the employer to make a reduction in their other PAYE payments.

Employers will not be permitted to use a digital apprenticeship service account to purchase training with funds paid that have been repaid or that they expect to be repaid. Seasonal employers who expect their annual pay bill to be less than £3 million should purchase training directly from providers. See guidance in this document for employers that don't pay the levy.

Find out when future guidance will be published.

Stopping payments from your digital account – levy-paying employers

You should use the digital apprenticeship service to tell us to stop or pause payments, for example, if:

- your apprentice stops their training
- your apprentice takes a break from training
- you haven't received the service you agreed with the provider

What you can spend apprenticeship funding on – all employers

Funds in your digital account, and funding provided by the government through co-investment, can only be used towards the costs of apprenticeship training and end point assessment. This must be with an approved training provider and assessment organisation.

It can't be used on other costs associated with your apprentices or wider training effort. For example wages, statutory licences to practise, travel and subsidiary costs, managerial costs, traineeships, work placement programmes or the costs of setting up an apprenticeship programme.

We'll publish a set of detailed funding rules that will provide further information on exactly how apprenticeship funding can be used. We'll publish a draft set by October 2016.

What is an apprenticeship?

There are rules governing what an apprenticeship is. The main ones are:

- the apprentice must be employed in a real job; they may be an existing employee or a new hire
- the apprentice must work towards achieving an approved <u>apprenticeship</u>
 <u>standard</u> or <u>apprenticeship framework</u>
- the apprenticeship training must last at least 12 months
- the apprentice must spend at least 20% of their time on off-the-job training

Employing an apprentice is very simple. The National Apprenticeship Service can provide all the information you need to know in order to employ an apprentice.

You can also read more about how to set up your organisation to deliver

apprenticeship training for your own employees.

Funding training and assessment costs

All existing and new apprenticeship frameworks and standards will be placed within a funding band. The upper limit of each funding band will cap the maximum amount of digital funds an employer who pays the levy can use towards an individual apprenticeship. The upper limit of the funding bands will also cap the maximum price that government will 'co-invest' towards, where an employer does not pay the levy or has insufficient digital funds and is eligible for extra support. It will be up to employers to negotiate prices with providers, within these funding limits.

The same funding bands will apply to all employers paying for apprenticeship training.

Levy-paying employers

You will be asked to negotiate and agree a price with the training provider you have chosen from the approved register. This price will cover the delivery of apprenticeship training towards a specific standard or framework, and the cost of assessing the apprentice at the end of their apprenticeship.

You can use funds in your digital account to pay your training provider, up to the maximum allowed by the relevant funding band.

For example, the apprenticeship standard you have chosen is in a funding band with a limit of £6,000 and you negotiate a price of £5,000 with your training provider. We will deduct this amount from your digital account, in monthly instalments, over the life of the apprenticeship.

If you negotiate a price with a training provider that is more than the maximum allowed by the funding band, then you must pay the difference between the band maximum and the agreed price, in full. You can't make this payment from your digital account.

Employers that don't pay the levy

You will negotiate and agree a price with the training provider you have chosen from the approved register. This price will cover the delivery of apprenticeship training towards a specific standard or framework, and the cost of assessing the apprentice at the end of their apprenticeship. You pay for this through co-investment with us.

Co-investment means that you and the government each pay some of the money to the provider. There will be a rate set each year, for the proportion of the money that you need to pay and the proportion the government will pay.

We are seeking views on proposals that government pays 90% and employers pay the remaining 10%. You can <u>learn more about this proposal</u> and feed in your views. We will confirm the co-investment rate in October 2016.

Your payment plus the government contribution cannot total more than the maximum allowed by the funding band for the standard or framework you have chosen.

If you negotiate a price with a provider that is more than the maximum allowed by the funding band, then you must pay the difference between the band maximum and the agreed price, in full. You won't get government support towards these costs.

Extra support for employing 16- to 18-year-old apprentices – all employers

When you take on an apprentice who is aged between 16 and 18 at the start of their apprenticeship, you will receive a payment to help meet the extra costs of employing them. This will be paid to you through the training provider.

We are seeking views on proposals that employers and providers both receive £1,000 when they take on a 16- to 18-year-old apprentice. You can learn more about this proposal and feed in your views.

Extra support for employing apprentices with additional needs – all employers

To help meet extra costs, you will receive the same payment as you do when you recruit a 16- to 18-year-old apprentice, if you recruit:

- an apprentice who is aged between 19 and 24 and who has an education, health and care plan provided by the local authority
- a 19- to 24-year-old who has been in the care of the local authority

You can learn more about this proposal and feed in your views.

If you recruit an apprentice with additional learning needs (such as dyslexia), or other learning difficulties or disabilities, we will make a payment directly to the training provider to help them with the extra costs of supporting the apprentice's learning.

We are seeking views on proposals that learning providers should be able to claim costs from government up to an additional £150 each month for these

apprentices. Where there is evidence of greater learning support needed then additional funding may be provided. You can <u>learn more about this</u> <u>proposal and feed in your views</u>.

Funding for English and maths training – all employers

Apprentices have to meet a minimum standard in both English and maths up to level 2. There are specific qualifications they must achieve. If your apprentices don't already have these, they may need to do an English or maths course.

You will need to work with your provider to identify which of your apprentices require this training. We will pay providers directly for the level 1 and 2 English and maths training they provide to your apprentices. You won't be asked to pay for this.

We are seeking views on proposals that government pays providers £471 for each level 2 English or maths qualification, continuing the current funding rate we use for apprenticeship standards. You can <u>learn more about this proposal and feed in your views</u>.

Eligibility for training

Who provides the training – all employers

You can only spend the funds in your digital account or access government support for apprenticeship training delivered by an approved training provider.

The Skills Funding Agency is working with employers and providers to identify what precise standards and measures are important to them in selecting an apprenticeship training provider. All training providers will need to show that they meet or exceed these criteria to join the register of approved training providers and receive digital payments or government funding to deliver apprenticeship training.

Employers wishing to become training providers

We recognise that employers can be extremely successful training providers and we want to encourage those who want to take this route to deliver high-quality apprenticeships. Read <u>further information for employers who wish to become a provider of apprenticeships training</u>.

Who provides assessment – all employers

You can only spend the funds in your digital account or access government support to pay for approved assessment organisations that are listed on the Register of Apprenticeship Assessment Organisations. Organisations who wish to carry out end point assessments will need to show that they meet or exceed certain criteria.

Employers with operations across the UK

Education and training is a devolved policy, which means that authorities in each of the UK nations manage their own apprenticeship programmes. For apprenticeships in England, you will be entitled to funding as described

here.

We know that some employers have cross-border operations and training activity. We are working with the devolved administrations to make this work for you. We are developing rules on which employees and training providers you can use funds in your digital account or government support to pay for. We are seeking views on proposals that employers should be able to use their digital funds and access government support for training employees whose main workplace is England. You can <u>learn more about this proposal and feed in your views</u>.

If you would like more information about apprenticeship funding in another part of the UK, please contact their apprenticeship authority:

- Scotland
- Wales
- Northern Ireland

Full eligibility rules

A set of detailed rules exist to define what you can use apprenticeship funding for. We are reviewing these ahead of the levy being introduced and will publish a full set of rules by October 2017.

Further information

We're currently seeking views on levels of funding, government support, additional support for 16- to 18-year-olds, and English and maths payments for apprentices starting from May 2017. You can <u>learn more about these proposal and feed in your views</u>.

We have also published an indicative online tool for you to:

- estimate how much levy you will pay
- begin to plan your training requirements
- understand how you will use funds in your account to buy training

When further information will be available

October 2016

In October 2016 there will be information about apprentices starting from May 2017, including:

- final levels of:
 - funding
 - government support
 - additional support for 16- to 18-year-olds
 - English and maths payments
- final detailed funding and eligibility rules

December 2016

In December 2016 there will be information about further employer guidance from HMRC on how to calculate and pay the apprenticeship levy.

Get in touch

If you'd like to know more about what this will mean for you, contact our employer helpline.

Apprenticeship employer helpline

Email

mailto:nationalhelpdesk@apprenticeships.gov.uk%20

Telephone

08000 150 600

If you think there's something else that should be covered in this guidance, please email the apprenticeship levy team. We will take your feedback into account for future versions of this guidance.

Apprenticeship levy team

Email

apprenticeships.levy@bis.gsi.gov.uk

The digital apprenticeship service

We are developing a digital service to support apprenticeships in England. We work with a wide range of employers to develop, test and improve the service.

If you'd like to be involved in this testing please email us.

Digital apprenticeship service team

Email

DAS@bis.gsi.gov.uk

Is there anything wrong with this page?

Services and information		Departments and policy
Benefits Benefits	Education and learning	How government
	· ·	works
Births, deaths, marriages and care	Employing people	<u>Departments</u>
Business and self-employed	Environment and countryside	Worldwide
Childcare and parenting	Housing and local services	
Citizenship and living in the UK	Money and tax	<u>Policies</u>
Crime, justice and the law	Passports, travel and living abroad	<u>Publications</u>
•		<u>Announcements</u>
Disabled people	Visas and immigration	
Driving and transport	Working, jobs and pensions	

Help Cookies Contact Terms and conditions

Rhestr o Wasanaethau Cymraeg Built by the Government Digital Service





