

How does an employer access their levy fund?

The digital account can be used to pay for training and assessment of apprentices in England, separate arrangements are set to be put in place for Scotland, Wales and Northern Ireland. This service will also help employers find training providers to work with to develop their apprenticeship programme.

Payment retrieved against Employee's living in any of the devolved regions of Scotland, Wales and Northern Ireland will be allocated to the relevant devolved authority to be disseminated in line with their specific processes, details of which are still being formulated.

Payment retrieved against Employee's living in England, plus an additional 10% from the Government, will be allocated to the Employer's Digital Apprentice Service (DAS) account. This amount will be available for Employers to access to fund Apprenticeship programmes for Employees that spend more than 50% of their working time in England.

Employers will be able to register to create their DAS account from January 2017. Once an Employer has registered for their DAS account, they must sync it to their PAYE schemes.

The Levy is payable by the eligible Employers from April 2017, therefore the levy-paying Employers will see their first funds in their DAS account after the 22nd May

Employers will see their funds appear monthly in their DAS account a few working days after they have confirmed their pay bill and HMRC contribution for the previous month.

Payments allocated to the Employers DAS account will expire after 24 months if it has not been drawn down to fund Apprenticeship training. Whenever a payment is made from the account it will automatically use the funds that were deposited in there first to minimise expired funds. The DAS account will let employers know when their funds are due to expire.