

Apprenticeship funding arrangements from 1 April 2019: An updated guide for employers

	Levy payer (wage bill >=£3million)	Non-levy payer with >=50 employees	Non-levy payer with <50 employees
Digital Account	<p>Monthly levy = 0.5% of payroll of £3million and above</p> <p>+10% top up from Government</p> <p>Funds expire after 24 months.</p> <p>Up to 25% can be transferred to other employers (e.g. supply chain)</p>	No Digital Account	No Digital Account
16-18 19-24 care leaver or with EHCP	<p>Funded by Digital Account</p> <p>Incentives: £1,000 per apprentice paid in two £500 instalments, at month 3 and month 12 (via Provider).</p>	<p>Government pays 95%, employer pays 5% (Provider must evidence receipt of 5% contribution before receiving payments from Government).</p> <p>Incentives: £1,000 per apprentice paid in two £500 instalments, at month 3 and month 12 (via Provider).</p>	<p>Government pays 100%</p> <p>Incentives: £1,000 per apprentice paid in two £500 instalments, at month 3 and month 12 (via Provider).</p>
19-24 (excluding 19-24 care leaver or with EHCP)	Funded by Digital Account	<p>Government pays 95%, employer pays 5% (Provider must evidence receipt of 5% contribution before receiving payments from Government).</p>	<p>Government pays 95%, employer pays 5% (Provider must evidence receipt of 5% contribution before receiving payments from Government).</p>
25+	Funded by Digital Account	<p>Government pays 95%, employer pays 5% (Provider must evidence receipt of 5% contribution before receiving payments from Government).</p>	<p>Government pays 95%, employer pays 5% (Provider must evidence receipt of 5% contribution before receiving payments from Government).</p>

EHCP = "Education & Health Care Plan"

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