



Employer Provided Childcare Basic Earnings Assessment (2018/2019)

A basic earnings assessment is only required to be undertaken for Employees joining schemes as new members or returning to a scheme after a break of more than 52 continuous weeks on or after 6th April 2011. There is no need to carry out an assessment for existing members of schemes who were already participating on or before 5th April 2011.

Employee Details	
Date joined (starting date)	Date of Assessment
Company Name	Payroll No
Employee Name	Employee No
Registered Blind Person	

Annual Earnings	
Predicted Earnings	Include the following components (base, performance, location, relief, shift allowance, exact, long service)
Predicted Taxable Benefits	Include car payments
Total Annual BEA Earnings	
Tax/NICs free CC entitlement	(This is the amount of tax/NICs free child care allowed)
This assessment is independent of actual tax rates applied in payroll operation of PAYE for individual employees	
Completed By	

CCV Limits for joiners from 6 April 2011 (tax year 2018/2019 only)

	Week	Month	Annum
Basic Rate (20% tax payer)	£55.00	£243.00	£2915.00
Higher Rate (40% tax payer)	£28.00	£124.00	£1484.00
Additional Rate (45% tax payer) £150,000 and over	£25.00	£110.00	£1325.00