

Resources

There is a host of information available on the SD Worx website

<https://www.sdworx.co.uk/en/resources>

<https://www.sdworx.co.uk/en/resources/tools/payroll-resources>

<https://www.sdworx.co.uk/en/payroll/services/specialist-payroll-services>

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www.sdworx.co.uk





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Introduction

Apprenticeship Levy

The Apprenticeship Levy is a levy on UK employers to fund new apprenticeships. The levy is charged at a rate of 0.5% of an employer's secondary NI pay bill. An employer can offset a £15,000 allowance across their payroll splits & PAYE schemes and optionally declare that their total paybill will be under £3m.

<https://www.gov.uk/guidance/pay-apprenticeship-levy>

Review current settings and if a change is required confirm the revised allocation for each payroll and PAYE scheme.

Employment Allowance

Since 6th April 2020, organisations with employer NIC exceeding £100K no longer qualify (self-declared) for the Employment Allowance. With this change there is a new requirement for any PAYE scheme claiming to indicate all industry types where and if applicable on your EPS.

Review and confirm entitlement to the employment allowance.

For the Tax Reference Reconciliation Summary, the value default of £4000 will only be applied if there is a declaration set for the tax year being reported on. The declaration is set in the following screen with an effective date.



Configuration

Updating Apprenticeship Levy / Employment Allowance settings

Follow the instructions below to manage the Apprenticeship Levy / Employment Allowance. This is only available to Online Reporting Administrators under the menu *Reporting > Administrator Functions*.

NB: If an organisation is not enabled to manage options for Apprenticeship, an Online Reporting Administrator will not be able to Add, Edit, Delete or Import

Administrator Functions

- Load Information
- Manage Report Security
- Report Preferences
- Payroll History Preferences
- Manage Apprenticeship Levy / Employment Allowance**
- Manage Centralised Printing
- Manage Events
- Manage RTI Returns
- Manage P11D Returns

Manage Apprenticeship Levy / Employment Allowance

- Apprenticeship Levy / Employment Allowance**
- Apprenticeship Levy Upload Reports

Apprenticeship Levy / Employment Allowance

Payroll No	Tax Reference	Effective Date	Effective Date End	Levy Offset	Levy Exemption	Apply Employment Allowance		
983068	D999	06042021	05042022	15000.00	Yes	Yes	Edit	Delete

Add Apprenticeship Levy/Employment Allowance settings
Import Apprentice Levy

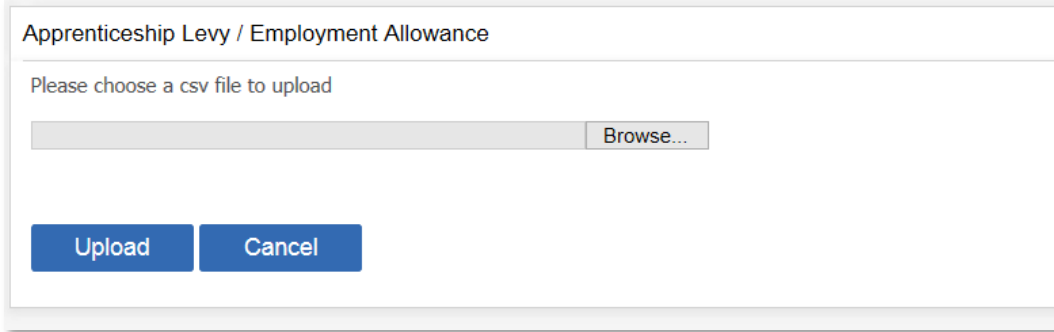
Apprenticeship Levy / Employment Allowance

Manage Apprenticeship Levy / Employment Allowance

Payroll Number: 983068
Tax Reference: D999
Effective Date: 06/04/ 2021
Annual Apprenticeship Levy Offset Allowance: 15000
Apprenticeship Levy Exemption:
Apply Employment Allowance:

OK Cancel

If the link *Import Apprenticeship Levy* is selected, a new view will be displayed to upload the file



Apprenticeship Levy / Employment Allowance

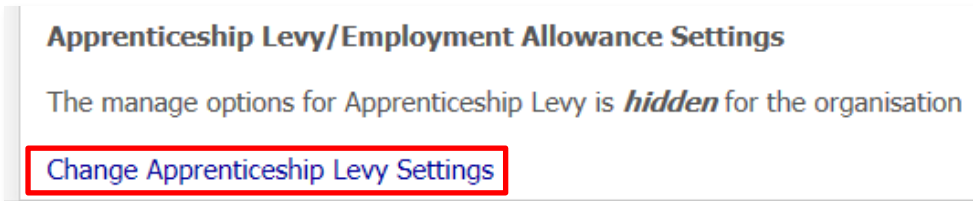
Please choose a csv file to upload

Browse...

Upload Cancel

Organisation Settings

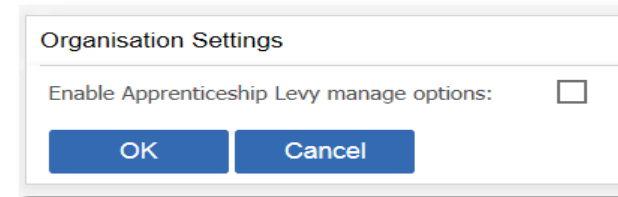
The screen *Organisation Settings* allows Apprenticeship Levy / Employment Allowance to be enabled or disabled for an organisation.



Apprenticeship Levy/Employment Allowance Settings

The manage options for Apprenticeship Levy is *hidden* for the organisation

[Change Apprenticeship Levy Settings](#)



Organisation Settings

Enable Apprenticeship Levy manage options:

OK Cancel

Online Reporting Standard Reports

NI Contribution Reports

The following 2 NI contribution reports contain the “PayBill Total”

- Employee Gross Earnings-Related NI Contributions
- Group Gross Earnings-Related NI Contributions

‘PayBill’ is the Secondary (Employers) National Insurance Earnings figure. Apprenticeship Levy is only payable where this figure exceeds £3 million per annum which means that the vast majority of UK Employers will not be liable to pay. There is a monthly offset of £15,000 to avoid the need to reclaim levy paid unnecessarily. See the Apprentice Levy Guide at [Payroll Resources](#) for more detail.

Employee Gross Earnings Related NI Contributions

Employee No / Ref	Name	Cost Code	NI	Type	Gross NIable Earnings					PayBill	
					To LEL	LEL To PT	PT to UEL	Over UEL	Total	Total	
1234567	SAMPLE, A		A		T/Time	520.00	272.00	3,375.00	3,245.70	7,412.70	7,412.70
1234567	SAMPLE, A				T/Date	2,600.00	1,360.00	16,875.00	8,403.37	29,238.37	29,238.37
Emp Totals					Total T/Time	520.00	272.00	3,375.00	3,245.70	7,412.70	7,412.70
					Total T/Date	2,600.00	1,360.00	16,875.00	8,403.37	29,238.37	29,238.37
Comp Totals					Total T/Time	5,720.00	2,992.00	32,586.72	29,272.59	70,571.31	70,571.31
					Total T/Date	44,200.00	22,932.80	226,318.65	108,710.33	402,161.78	402,161.78

Group Gross Earnings Related NI Contributions

Pay Group	Employee No / Ref	Name	Cost Code	NI	Type	Gross NIable Earnings					PayBill	
						To LEL	LEL To PT	PT to UEL	Over UEL	Total	Total	
0001 - MAIN												
	1234567	SAMPLE, A		A		T/Time	520.00	272.00	2,795.60	0.00	3,587.60	3,587.60
	1234567	SAMPLE, A				T/Date	4,160.00	2,176.00	16,246.04	0.00	22,582.04	22,582.04

Tax Reference Reconciliation Summary report

Tax Reference Reconciliation Summary

Payroll Name:	ACME LIMITED	Payroll Number:	987654
Period Run Type:	Live	Tax Yr/Period:	20/21 - 08
Credit Date:	27 Nov 2020	Next Credit Date:	24 Dec 2020

Tax Reference	Brought Forward	Previous/Manual Adjustment	Adjustment	This Period	Net Total	Carried Forward
AC123 - 123						
Secondary NI Pay Bill	27,814,901.72	0.00	0.00	3,827,480.76	3,827,480.76	31,642,362.48
Levy on Pay Bill	139,074.50				19,137.31	158,211.81
Levy Offset Allowance	8,750.00				1,250.00	10,000.00
Apprenticeship Levy Due	130,324.00				17,887.00	148,211.00
					This Period	To Date
Total Deductions from NIC					6,602.77	180,547.67
Payment Due to HMRC	Net Income Tax				1,201,089.32	10,521,897.82
	Gross National Insurance Contributions				689,199.08	5,615,870.94
	Less Total Deductions from NIC				6,602.77	180,547.67
	Amount Due				1,883,685.63	15,977,221.09
EPS Levy Reporting	Levy Amount Year to Date					148,211.00
	Tax Month					8
	Annual Levy Offset					15,000.00