

## Implementation Guidance

### Additional social care payment aligned to the Real Living Wage

Local Authorities are asked to share this guidance with the relevant care providers.

On 10 February the Deputy Minister for Social Services announced an additional payment for social care staff of £1,498 per person:

[Written Statement: Social care additional payment aligned to the real living wage \(10 February 2022\) | GOV.WALES](#)

This amount covers the basic rate of tax and national insurance contributions and after deductions most people will receive £1,000.

Welsh Ministers have confirmed the eligibility criteria for this payment. This is published at:

[Additional payment for social care workers aligned to the Real Living Wage | GOV.WALES](#)

[Taliad ychwnaegol ar gyfer gweithwyr gofal cymdeithasol wedi alinio gyda'r Cyflog Byw Gwirioneddol | LLYW.CYMRU](#)

The payment will be made to social care staff who were employed in an eligible role at 31 March 2022 and those that started in an eligible role between 01 April 2022 and 30 June 2022.

This note sets out how the payment to social care staff will be managed.

These payments made to employees are regarded as earnings and will be liable for tax, national insurance contributions and student loan repayments, where appropriate. They will also be included in benefits calculations.

All eligible staff will receive a taxable payment of £1,498 providing they complete and return a claim form to their employer (this form is to be retained by the employer as proof of eligibility).

The payments should be made through payroll to ensure the proper treatment of income tax and national insurance, and to facilitate the appropriate notifications to the relevant benefits agencies.

#### Delivery Process Overview

**For staff in post at 31 March 2022** (subject to eligibility)

- Welsh Government supply guidance and claim forms to local authorities.
- Local authorities supply guidance and claim forms to employers.
- Employers identify eligible staff and issue claim forms.
- All eligible staff complete and return claim forms to their employer.
- Employers retain claim forms.
- Employers provide local authorities with a list of eligible staff in post as at 31 March 2022, along with their national insurance number and job category **by 15 April 2022**.

- Local authorities provide £1,498 funding to employers for each eligible member included on this list by **13 May 2022**.

**For new staff employed between 1 April 2022 and 30 June 2022** (subject to eligibility)

- Employers provide eligible new staff with claim forms as they are employed.
- All eligible new staff complete and return claim forms to their employer.
- Employers retain claim forms.
- Employers provide local authorities with a list of new starters along with their national insurance numbers and job category by **18 May 2022**.
- Local authorities provide £1,498 funding to employers for each eligible member included on this list as quickly as possible but ideally **by 31 May 2022**.
- For any new starters that join after the list has been sent - see late starters section below.

**For all staff**

- Employers pay staff as part of June 2022 payroll.
- Employers claim any additional employers' costs (national insurance and pension) from the local authority **by 31 July 2022**.
- Local authority reclaims funding from Welsh Government by **30 September 2022**. This claim must clearly separately identify those staff in post as at 31 March and those that started in post between 01 April 2022 and 30 June 2022.

**Time line summary:**

- **31 March - Employers identify staff in post**
- **By 15 April - Employers notify LAs of staff in post as at 31 March**
- **By 13 May - LAs provide funding to employers for staff in post at 31 March.**
- **18 May - Employers notify LAs of any new starters**
- **By 31 May - LAs provide funding to employers for new starters**
- **By 30 June - employers pay eligible employees**
- **By 31 July - employers claim employers NI and pension costs**
- **By 30 September - LA reclaim funding from Welsh Government**

The only exceptions to the above timeline should be for:

- Staff who have opted to receive staged payments over 5 months (see section below on staged payments);
- on-going staff appeals; or
- on-going investigations into potential duplicate payments.

## The Delivery Process

The delivery process will depend upon the nature of employment.

### 1. Staff employed directly by the local authority

- Local authorities identify eligible staff they employ directly (i.e. are on their payroll) and provide them with the claim form.
- Staff complete and submit the claim form.
- Local authorities add £1,498 to gross pay before deductions for eligible staff as part of June 2022 payroll.
- Local authorities report these payments via a full payment submission to HMRC on or before the pay date.
- Local authorities submit claim to Welsh Government to fund the costs of the payment including any actual employer national insurance or pension costs incurred by **30 September 2022**.

### 2. Employers of (non-local authority) eligible staff (Inc. Domiciliary Care Services)

- Local authorities supply employers with claim forms and request a list of eligible staff in post as at 31 March 2022.
- Eligible staff complete and submit claim forms to their employers.
- Employers supply local authorities with a list of eligible staff in post at 31 March 2022 (that have submitted claim forms) **by 15 April 2022**. These lists must include names, national insurance numbers and job category.
- Local authorities check the lists for duplicate national insurance numbers (These checks should be within each local authority. Cross local authority checks will be carried out later - see section on duplicates) and provide funding to employers based on £1,498 for each eligible member of staff **by 13 May 2022**.
- Employers provide supplementary lists of any new starters in eligible roles after 01 April 2022 to local authorities **by 18 May 2022** (see starters and late starters sections below). These lists must include names, national insurance numbers and job category.
- Local authorities to check the late starters for duplicate national insurance numbers and provide funding to employers based on £1,498 for each eligible member of staff **by 31 May 2022**. These checks should be within each local authority. Cross local authority checks will be carried out later (see section on duplicates).
- Employers add £1,498 to gross pay before deductions for all eligible staff as part of the June 2022 payroll.
- Employers report these payments via a full payment submission to HMRC on or before the pay date.
- Employers send local authorities a claim form as confirmation of payroll payment including any actual employer national insurance or pension costs incurred.

- Local authorities provide any supplementary funding to employers for any employer national insurance and/or pension costs incurred.

### **3. Personal Assistants (PAs)**

The standard processes for paying PAs are set out below. However, as the pay arrangements for PAs can differ across Wales, local authorities can alter these processes if they can identify a more effective and cost efficient method to deliver the payment. Whatever process is used the basic principles that must be followed are:

- The PA must sign and submit a claim form that should ideally be sent to their employer but at least must be retained by or be accessible to the local authority;
- The person that employs the PA must be informed that the payment is being made.

The suggested standard processes are:

#### **For Personal Assistants (PAs) paid from direct payments, managed by a payroll support service**

- Local authorities identify eligible PAs at 31 March 2022.
- Local Authorities identify any new PAs that have started between 01 April 2022 and 30 June 2022.
- Local authorities distribute claim forms to all eligible PAs.
- PAs complete and submit claim forms to their employer (the person in receipt of care) who will forward them on the relevant (commissioning) local authority.
- Local authorities instruct payroll support services to add £1,498 to gross pay before deductions for eligible PAs as part of the next available payroll and provide the payroll support services with the appropriate level of funding.
- Payroll support services should report these payments via a full payment submission to HMRC on or before the pay date.
- Local authorities submit claim to Welsh Government to fund £1,498 payment and any actual employer national insurance or pension costs incurred.

#### **PAs paid from direct payments, directly by their employer (person in receipt of care)**

- Local Authorities identify eligible PAs at 31 March 2022.
- Local Authorities identify any new PAs that have started between 01 April 2022 and 30 June 2022.

- Local authorities issue blank claim forms to the employer asking them to forward them to their PAs (providing they are considered eligible).
- PAs complete and submit claim forms to their employer who will forward them on to the relevant local authority.
- Local authorities provide £1,498 funding to the employer for each eligible PA
- The employer adds £1,498 to gross pay before deductions for eligible PAs as part of the next available payroll.
- Employers report these payments via a full payment submission to HMRC on or before the pay date.
- Employers confirm the payment to the local authority and claim and any actual employer national insurance or pension costs incurred.

## General Guidance

### Timing of payments and claims

#### **Timing is vital for this scheme to ensure all eligible staff are paid in June 2022**

Employers should identify eligible staff as at 31 March 2022 and submit lists of these staff including their name, national Insurance Number and job category to local authorities **by 15 April 2022**. This should will allow local authorities time to process these lists and provide funding to employers **by 13 May 2022**.

Employers should identify any new starters in eligible roles and submit lists of these staff including their name, national Insurance Number job category to local authorities by **18 May 2022**. This should allow local authorities time to process these lists and provide funding **by 31 May 2022**.

Employers should pay their employees £1,498 as part of their June 2022 payroll.

Employers should submit any claims for employer's national insurance and/or pension costs to local authorities within four weeks of making the payment or by the **end of July 2022** at the latest. Claims submitted after this date (with the exception of staged payments, appeals and potential duplicates) will only be funded in exceptional circumstances,

Local authorities should re-claim the funding they have provided to employers from the Welsh Government **by 30 September 2022**. Claims submitted after this date (with the exception of staged payments, appeals and potential duplicate payments) will only be funded in exceptional circumstances,

#### **Time line summary:**

- **31 March - Employers identify staff in post**
- **By 15 April - Employers notify LAs of staff in post as at 31 March**
- **By 13 May - LAs provide funding to employers for staff in post at 31 March.**
- **18 May - Employers notify LAs of any new starters**
- **By 31 May - LAs provide funding to employers for new starters**

- **By 30 June - employers pay eligible employees**
- **By 31 July - employers claim employers NI and pension costs**
- **By 30 September - LA reclaim funding from Welsh Government**

### **Payments after June 2022**

All payments should be made during June 2022 as part of the June payroll. The only exceptions should be where staff have opted to receive the payment spread over five months.

However, there may be exceptional circumstances where it was not possible to make a full payment in June 2022. In such cases the payment must be made as soon after as is practicable. Ideally as part of the July payroll.

Any payments made after June 2022 do not change the eligibility criteria for the payment. So any staff that receive the payment after June 2022 must satisfy the eligibility criteria. Staff that start in July 2022 (and in subsequent months) are not eligible for the payment.

### **Services that span across more than one local authority**

Where a provider has multiple care settings or where a domiciliary support service is spread across more than one local authority geographic area, the relevant local authorities and the provider/DSS can, by mutual consent, agree for one local authority to lead on the payments for all settings for that provider/DSS to reduce complexity and the administrative burden on both providers and local authorities.

The employer will need to collect signed claim forms from their staff and submit a list of staff in post as at 31 March 2022 to the agreed local authority **by 15 April 2022** and a subsequent list of new starters **by 18 May 2022**.

### **Data Management**

Each organisation is responsible for ensuring the data they collect and retain complies with the relevant GDPR regulations.

Staff will be asked to confirm on their claim form that they are content for personal information to be shared between their employer and the local authority for the purposes of making this payment only and with Data Cymru for the purpose of identifying duplicate payments.

For the purposes of GDPR, the local authorities will be the data controllers. As such they must satisfy themselves that the privacy statement in the application form is sufficient for their own data protection standards. As such LAs are free to amend this privacy statement.

Welsh Government will only collect and retain summarised data – setting out the costs and number of payments by employer.

Local authorities should collect and retain lists of all eligible staff who receive the £1,498 payment. This data will include the names, national insurance number and costs of each individual.

Direct employers (these could be the local authorities or employers) will collect and retain all of the claim forms submitted by staff.

### **Duplicate Payments**

Employees are only entitled to claim one £1,498 payment. This is clearly set out on the claim form. **Claiming more than one payment will be considered fraud.**

Local Authorities should check the information provided to them by employers to ensure that there are no duplicate payments within their local authority areas. This check should be based on national insurance numbers. The first check should be conducted by local authorities prior to the release of funding to employers in May 2022.

Following the June 2022 payments Data Cymru will conduct a pan Wales duplicate check to ensure there are not duplicate payments between two (or more) local authorities. These checks will require data sharing agreements to be in place across all 22 local authorities. After this check Data Cymru will provide all relevant local authorities with information relating to any duplicate payments found.

It is for local authorities to use their own debt collection processes to recover any duplicate payments.

### **Scheme Management**

Periodically the Welsh Government will write to local authorities asking for an update of the number of awards they have funded and agreed to fund. These requests are to assist the Welsh Government with its internal management of the scheme and should not hold up the delivery of funding to care providers or employers.

Local authorities should not pass detailed lists of employees to the Welsh Government.

### **Overhead/Administration costs/Apprentice Levy**

#### ***Local Authority costs of administering the scheme***

Local authorities are entitled to claim for additional overhead costs as a result of administering the scheme on behalf of the Welsh Government. They are entitled to claim reimbursement of these costs providing they are: clearly additional to the existing cost base. For example costs of existing local authority staff would not be reimbursed but overtime payments to existing local authority staff working on the scheme could be reimbursed provided the local authority can evidence the overtime was needed to successfully deliver the scheme.

These costs can be claimed as part of form 2, the local authority claim form.

#### ***Employer Administration costs***

All employers, including local authorities are entitled to claim for costs of making the payment (e.g. costs associated with making changes to payroll). These costs are reimbursed at a flat rate of £2 per claim.

Additionally employers may claim overhead costs where they can demonstrate the implementation of the £1,498 payment has resulted in them incurring significant additional costs in excess of the £2 per claim entitlement as set out above. Any such claims should be accompanied by supporting evidence (for example an invoice from a payroll agency).

If an employer is eligible to pay the apprentice levy, they can reclaim the costs of the levy that relate to the payment. This should be no more than 0.5% of the claim.

Any of these costs can be claimed as part of forms 2, 4 or 6.

### **Appeals process**

The appeal process is outlined in the published guidance. Further information is available.

### **Forms to be used (see annex A)**

The Welsh Government will provide local authorities with electronic forms. Form 1 will be in Microsoft Word, all other forms will be in Microsoft Excel.

Form 1 - The employee claim form. This is intended to:

- Help the employee find advice on how this payment may affect their benefits.
- Ask employees to notify their employer of any duplicate claim forms they have received
- Notify employees that they are only entitled to one payment and submitting claims for more than one payment will be fraud.
- Ask the employee to confirm their payment option (a single payment or five equal monthly payments).
- Inform the employee of how their personal data will be used and shared in order to administer the payment (privacy information).
- Ask the employee to confirm they are eligible for the payment.

Form 2 – the local authority claim form to the Welsh Government for local authority directly employed staff.

Form 3 – The employer notification form. This lists all eligible staff. This will be used by the local authority to provide funding to the employer. This form can be used for both the staff eligible at 31 March 2022 and subsequent joiners.

Form 4 – the employer claim form. This is similar to form 3 but includes the actual pay costs of each member of staff. This form should be submitted after the £1,498 has been paid and employers know the actual costs of any associated employer pension or national insurance costs.

Form 6 – the local authority claim form. This is for the local authority to recover the costs of payments they have funded from the Welsh Government

## **Guidance for Local Authorities**

### **Communication with Employers & Employees**

It is important for employers and employees to have as a single point of contact for

### **Evidence and validation of claims**

Whilst acknowledging it is difficult to gather conclusive evidence to substantiate all claims, employers, local authorities and the Welsh Government must make all reasonable efforts to protect public money and take all reasonable steps to ensure funding is only provided to make payments to eligible staff.

When local authorities receive claim forms listing eligible staff from employers, they should ensure that all staff claimed for are declared to be in eligible roles (as set out in the eligibility guidance) by having an appropriate job category identified on the claim form.

Local authorities should also, using their knowledge of commissioned services, assess whether the numbers of payments claimed for are reasonable for the size and type of services provided by each commissioned provider.

Local authorities should also check that all claims for employer national insurance are no more than 13.8%.

Local authorities should question any claims that contain employer pension rates above 6%.

Each local authority should maintain a master record/spreadsheet of all eligible staff. This should include the national insurance numbers of all eligible staff who have received the payment. This will help local authorities guard against double payments, where staff may have worked for more than one employer

Data Cymru will maintain a pan-Wales register on behalf of the local authorities of the names and national insurance numbers of people that have received the payment. This register will be used to check for duplicate payments across local authorities. This register will only contain a list of names and national insurance numbers by local authority that funded the payments. Any duplicates will need to be investigated by the relevant local authorities.

**Employers** should collect and retain completed claim forms from their employees.

**Local Authorities** should collect and retain information from employers evidencing the value of the total payment to employees.

The minimum evidence required is an initial employer claim form 3 and a final employer claim form 4.

Where possible these forms should be supported with evidence from the employer where such evidence is available. This could include:

- A report from the employers financial and/or payroll system showing the actual costs of the award;
- any other information the employer can readily make available to support the claim.

Employers should not submit:

- Copies of employees payslips
- Any other personal information relating to an employee that is not needed for the purpose of evidencing the actual value payment.

There will be an acceptance across local authorities and employers of open book accounting as has been adopted successfully for other schemes. This will allow for any sample testing/spot checks when they are considered necessary.

**Employers must be aware that they need to retain the claim forms that substantiate their claims and may be asked to produce them as evidence. Failure to produce these forms may result in the recovery of funding.**

### **Welsh Government grant to Local Authorities**

The Welsh Government is using a dedicated grant scheme to fund this payment. Local authorities will receive grant offer letters and can claim funding from the Welsh Government once they have signed and returned these letters, in accordance with the grant terms and conditions.

### **Payment arrangements between local authorities and employers**

This is for local authorities to determine. They should seek to use existing payment mechanisms, if appropriate. In the absence of an appropriate existing payment mechanism local authorities should create a basic grant arrangement using standard clauses and terms and conditions.

### **Guidance for Employers**

### **Joiners - Staff Employed after 31 March 2022**

Staff employed after 31 March roles may be eligible for the payment (subject to eligibility criteria – see separate eligibility guidance). Where employers recruit a new starter (post 31 March 2022) they must ask them if they have submitted a claim form for the £1,498 payment to a previous employer. If they have, employers should take no action as these staff will be paid by their previous employer. If they have not, or if they have not previously worked in an eligible role, the new employer should provide them with a claim form and include them on the list of starters. This list should be submitted to the local authority no later than 18 May 2022. If employers that do not submit a list of new starters by this date it will be assumed that there are no new starters.

The local authority will forward funding to employers to cover the costs of the £1,498 payment for all staff on the list of staff employed at 31 March 2022 and the list of new starters as soon as possible, ideally before the start of June 2022.

### **Late Joiners - Staff employed after 18 May 2022**

If any staff join into an eligible role after the submission of the list of starters on the 18 May 2022, employers should issue them with claim forms and providing these are signed and returned pay them the £1,498 as part of the June payroll. Employers should then recover the funding from the local authority retrospectively.

If an employer is unable to fund the costs of payments to late joiners they must contact their local authority to see whether it is possible for the local authority to forward funds to the employer in time for the June 2022 payroll. If this is not possible, the local authority should provide funding as soon as possible to ensure any late joiners that cannot be paid in June will be paid in July 2022.

### **Leavers – Staff Employed at 31 March 2022 but leave before the June Payroll.**

All staff in eligible roles as at 31 March 2022 should receive the payment. Whilst most staff will remain in post until June 2022 some may leave employment before the June payroll date.

When an employee leaves, they should be informed that they will still receive the payment, providing they have submitted an application form (form 1) but it will not be paid until the June payroll.

Employers should follow the normal process for staff leaving their employment including, if appropriate, issuing a P45 notice. However, employers are encouraged to retain employee details to enable them to make a payment after a P45 has been issued.

The employer should follow the payroll procedure for reporting and making a 'payment after leaving' to HMRC. If the employee was given a P45 upon leaving, then the tax code to use is OT Week1.

If no P45 has been issued then the employer should use the last known tax code.

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For National Insurance purposes a payment after leaving should be assessed using a weekly earnings period.

If the above process is followed, employers will not need to contact eligible staff who have left their employment before making the payment as part of the June payroll.

**Employers are expected to make payments to all staff listed in post as at 31 March 2022 regardless of whether they are still in post or subsequently have left their employment.**

The only exception to this is where the staff member has been dismissed (see below).

### **Staff that have been dismissed**

If a member of staff was in an eligible post at 31 March 2022 but has been dismissed before the payment is made (in the June 2022 payroll) they are not eligible to receive the payment.

If a dismissed care worker has their dismissal overturned or it is found to be unfair by appeal or by an employment tribunal they will be eligible to receive the payment.

### **Staged Payments**

Ideally all payments will be made as part of the June 2022 payroll in one lump sum. However, employees may prefer to spread the payment over time to better suit their personal circumstances. In such cases there is an option to receive the payment in five equal £299.60 instalments over 5 successive months. If the instalment option is chosen **instalments should begin in June 2022** and be fully paid by the employer before the end of October 2022. In these cases the local authority will provide £1,498 funding to the employer up front to fund all five instalments. The employer must provide the local authority with evidence of on-costs once all five instalments have been paid.

Where employees opt to receive the payment in instalments, employers must submit claims for refunding of employer costs to local authorities by **no later than 31 November 2022** and local authorities must submit claims for funding from Welsh Government **by 16 December 2022**.

The decision whether to choose staged payments is for the employee only. Employers should not decide whether to make or not to make staged payments.

If an employee in receipt of a staged payment leaves employment before all of the payments have been made, the employee will receive all of their remaining payments as part of their final payroll payment.

Staged payments are not available to people who no longer work for the employer who is making the payment. All leavers will be paid the £1,498 in one lump sum.

This staged payment option is only available to staff paid monthly. Weekly paid staff will receive the full £1,498 payment in one lump sum.

### **How do employers prove the payments have been made**

Employers are asked to submit a completed form 4 to the local authority. Ideally this form should be accompanied by a financial report from the employers showing that the payments have been made to the staff listed on the form. However, the claim form will be sufficient to evidence the payments have been made and to release any supplementary funding for employer national insurance or pension costs providing the costs claimed are within the parameters set out below.

- all claims for employer national insurance are no more than 13.8%.
- any claims that contain employer pension rates above 6%.

### **How employers should classify the income to fund these payments in their accounts**

The £1,498 payments plus on costs received from Welsh Government via local authorities should be recognised in employers accounts as a taxable income. Employers will be able to claim a matching deduction in their accounts for employee costs, so there is no net effect on the employers overall taxable profit.

### **Pensions**

Whether the payment is pensionable is dependent upon the terms and conditions of an employee's pension scheme. Bonus payments are usually pensionable unless there is a condition in the employee's pension scheme saying they are not. Employers are asked to check to ensure the payments are treated correctly.

If the payment is pensionable, the employee will have a pension contribution deducted from their payment and the employer will incur a pension cost. Any employer pension costs relating to the payment will be funded by the Welsh Government.

If pension schemes offer employers discretion to determine whether a bonus payment is pensionable or not, employers are encouraged to treat the payment as non-pensionable to maximise the benefit to the employee from the payment.

### **Determining and evidencing employer National Insurance and pension costs**

#### National Insurance

If the employee's payroll generates a national insurance cost of more than £206.73, the employer should include £206.73 as their additional national insurance cost on their claim form.

If the employee's payroll has generated a national insurance cost of less than £206.73, the employer should include the full cost of the employee's national insurance on their claim form.

If the employee's payroll has not generated a national insurance cost, no national insurance cost should be included on their claim form.

### Pensions

If the payment is pensionable under the employee's terms and condition employers should calculate the total employers pension cost as a percentage of total pay before any deductions. Then apply this percentage to £1,498 and include this figure in their claim form.

### **Death in Service**

If an eligible care worker who was in post at 31 March 2022 has subsequently died, the payment will be made to their estate. This payment will not influence or be influenced by any other Welsh Government funds established to assist the families of care workers that have died as a result of the Covid-19 pandemic.

### **Employee Claim form**

This is attached to this guidance (Annex A - form 1). This sets out where employees can get further advice and guidance on the implications of this payment on benefits, tax and national insurance and the repayment of student loans.

The form will also ask the employee to declare that: they are eligible; they will only claim once regardless of how many eligible employments they may have had; and they will report any duplicate payments. The form also asks employees if they wish to receive a single £1,498 payment or five monthly instalments of £299.60 and notifies them of the personal information to be shared with a local authority and Data Cymru to ensure GDPR compliance.

To speed up the process and to avoid printing and postage costs claim forms can be sent to employees and returned electronically. Electronic forms will be valid providing they are submitted via an email account held in the name of the employee.

Claim forms must be retained by the direct employer for a minimum of 24 months after date of the payment. These forms can be retained electronically or in hard copy. Employers may be asked to produce the forms if asked to by local authorities or auditors. Failure to produce claim forms to substantiate claims may result in the recovery of funding.

## **Forms**

Form 1, the employee claim form, should be issued as provided, unless:

- a local authority needs to amend the “How your personal information will be used” section to comply with its GDPR protocols; or
- A local authority wishes to clarify roles and responsibilities regarding payments to PAs.

All other forms are also supplied in Microsoft Excel format and should be used as supplied.

## **Who should use the forms?**

### **Local Authorities**

**Form 2** – to submit a claim to Welsh Government for LA employed staff.

**Form 6** – to submit a claim to Welsh Government to recover the costs of paying care providers and personal assistants.

### **Care Providers**

**Form 3** – to submit the names of eligible staff as at 31 March 2022 to LAs to apply for £1,498 funding.

**Form 3** – to submit the names of eligible staff who were employed between 01 April 2022 and 30 June 2022 to LAs.

**Form 4** - to submit final claim to LA after payments have been made to employees to recover any:

- employer pension and national insurance costs;
- claim the £2 per claim overhead reimbursement; and/or
- Claim any apprentice levy.

### **Eligible Employees**

**Form 1** – to claim the payment