

Coronavirus (COVID-19) (/coronavirus)

Latest updates and guidance

1. [Home \(https://www.gov.uk/\)](https://www.gov.uk/)
2. [Apprenticeships \(https://www.gov.uk/topic/further-education-skills/apprenticeships\)](https://www.gov.uk/topic/further-education-skills/apprenticeships)

Guidance

How to register and use the apprenticeship service as an employer

Guidance on how to use the apprenticeship service to access funds to pay for apprenticeship training.

From:

[Education and Skills Funding Agency \(/government/organisations/education-and-skills-funding-agency\)](/government/organisations/education-and-skills-funding-agency)

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All apprenticeships are arranged through the apprenticeship service. To use the apprenticeship service employers need to [set up an account \(https://manage-apprenticeships.service.gov.uk/\)](https://manage-apprenticeships.service.gov.uk/).

1. Before setting up your apprenticeship service account

You'll need:

- an email address you have access to

- the Government Gateway login for your organisation (or you can use the accounts office reference number and employer PAYE scheme reference number if your annual pay bill is less than £3 million)
- authority to add PAYE schemes to the account
- authority to accept the employer agreement on behalf of your organisation

We'll ask you to:

- create an account
- add a PAYE scheme on behalf of your organisation
- accept the employer agreement with the ESFA

How to get a PAYE scheme reference number

If you are a small employer who does not pay the [apprenticeship levy](https://www.gov.uk/guidance/pay-apprenticeship-levy) (<https://www.gov.uk/guidance/pay-apprenticeship-levy>), you will need your PAYE scheme reference number (also known as ERN number) and your account office reference number (AORN).

If your business has no employees, then you may not have a PAYE scheme reference number. You will need to [register as an employer](https://www.gov.uk/register-employer) (<https://www.gov.uk/register-employer>) with HMRC to receive your PAYE scheme reference number.

Setting up your PAYE scheme reference number

If you have recently received a PAYE scheme reference number, you need to complete some steps before setting up your apprenticeship service account:

- submit at least one payroll return to HMRC using their [basic PAYE tool](https://www.gov.uk/basic-payee-tools) (<https://www.gov.uk/basic-payee-tools>) (this can be a blank [employer payment summary](https://www.gov.uk/running-payroll/reporting-to-hmrc-eps) (<https://www.gov.uk/running-payroll/reporting-to-hmrc-eps>) if you are not yet employing someone)
- notify HMRC that you will be taking on an apprentice under your business's PAYE and submit the data

2. Registering on the apprenticeship service

Once you are ready to register on the apprenticeship service, you need to [set up your account](https://manage-apprenticeships.service.gov.uk/) (<https://manage-apprenticeships.service.gov.uk/>) and follow the instructions.

3. Using your account

As an employer, you'll be able to:

- access and manage apprenticeship funding
- receive a transfer of apprenticeship funds where eligible
- advertise vacancies on [find an apprenticeship](https://www.gov.uk/apply-apprenticeship) (<https://www.gov.uk/apply-apprenticeship>)
- [choose an apprenticeship training course](https://findapprenticeshiptraining.apprenticeships.education.gov.uk/) (<https://findapprenticeshiptraining.apprenticeships.education.gov.uk/>)
- [find a training provider](https://findapprenticeshiptraining.apprenticeships.education.gov.uk/) (<https://findapprenticeshiptraining.apprenticeships.education.gov.uk/>)
- select suitable end-point assessment organisations

- give feedback on apprenticeship training
- give training providers permission to carry out some tasks on your behalf

As an employer who pays the apprenticeship levy, you'll be able to:

- add PAYE schemes you want to use for apprenticeship funding
- add your organisations contracting with training providers
- [transfer a maximum of 25%](https://www.gov.uk/guidance/transferring-apprenticeship-service-funds) (<https://www.gov.uk/guidance/transferring-apprenticeship-service-funds>) of your unused annual funds to other employers

As an employer that does not pay the apprenticeship levy

You'll be able to [reserve apprenticeship funding](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/856899/Apprenticeship_funding_for_employers_who_do_not_pay_the_apprenticeship_levy_reservation_of_funds_guidance_from_January_2020.pdf) (https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/856899/Apprenticeship_funding_for_employers_who_do_not_pay_the_apprenticeship_levy_reservation_of_funds_guidance_from_January_2020.pdf).

4. Apprenticeship account roles and permissions

You need to think about who you want to have access to your apprenticeship service account. You can control what each person can do.

You can give staff members permission to:

- approve apprenticeship data
- approve costs for training which are agreed with the training provider
- reconcile payments to training providers
- sign the agreement with ESFA

You should give at least one other team member full access. This means that if the account owner is on holiday or leaves the organisation, someone else can sign an agreement or make changes.

5. How funding works if you pay the apprenticeship levy

If you pay the [apprenticeship levy](https://www.gov.uk/guidance/pay-apprenticeship-levy) (<https://www.gov.uk/guidance/pay-apprenticeship-levy>), you will need to work with your:

- payroll department to understand how much apprenticeship levy you are [due to pay](https://www.gov.uk/guidance/pay-apprenticeship-levy#how-much-you-need-to-pay) (<https://www.gov.uk/guidance/pay-apprenticeship-levy#how-much-you-need-to-pay>) each month and submit to HMRC through the [PAYE process](https://www.gov.uk/pay-for-employers/payee-and-payroll) (<https://www.gov.uk/pay-for-employers/payee-and-payroll>)
- finance department for strategic decisions on how you will spend your levy funds
- HR or training department to discuss your apprenticeship strategy

How much funding you will receive if you pay the apprenticeship levy

The amount of funding entering your account each month is calculated by:

- the levy you declare to HMRC through the [PAYE process \(https://www.gov.uk/pay-for-employers/payee-and-payroll\)](https://www.gov.uk/pay-for-employers/payee-and-payroll)
- multiplied by the proportion of your pay bill paid to your workforce who live in England
- plus a [10% government \(https://www.gov.uk/guidance/pay-apprenticeship-levy#how-to-pay\)](https://www.gov.uk/guidance/pay-apprenticeship-levy#how-to-pay) top-up on this amount

6. How funding works if you do not pay the apprenticeship levy

Smaller employers who do not pay the apprenticeship levy share the cost of training and assessing their apprentices with the government. This is called 'co-investment'.

For new apprenticeships starting on or after 1 April 2019 you pay 5% towards the cost of apprenticeship training. The government will pay the rest (95%) up to the [funding band maximum \(https://www.gov.uk/government/publications/apprenticeship-funding-bands\)](https://www.gov.uk/government/publications/apprenticeship-funding-bands).

All apprenticeships that started before 1 April 2019 will continue at the previous co-investment rate of 10%.

You can pay the difference from your own budget if the price of training is more than the funding band maximum.

As a smaller employer, you will need to reserve funds in the 'finance' section of your apprenticeship service account before starting an apprentice. You can also give your training provider permission to reserve funds on your behalf.

What you'll need to know:

- which [apprenticeship training course \(https://findapprenticeshiptraining.apprenticeships.education.gov.uk\)](https://findapprenticeshiptraining.apprenticeships.education.gov.uk) the apprentice will be doing
- what month the apprenticeship training will start

Before the apprentice starts their training, you can change the apprenticeship start date and training course.

When you can use reserved funds

The reservation period for employers who do not pay the apprenticeship levy is 3 months. This means funds can be reserved for 3 months before the apprenticeship is planned to start.

Employers who do not pay the apprenticeship levy can make up to 10 reservations to fund new apprentice starts for during the financial year 2021 to 2022.

The apprenticeship service will continue to monitor the number of reservations used by employers and may pause funding reservations to ensure that the programme remains affordable.

Funds transferred from employers who pay the levy to other employers through the apprenticeship service are not included when counting the number of reservations.

You could be eligible for [extra funding \(https://help.apprenticeships.education.gov.uk/hc/en-gb/articles/360017153120-Additional-payments-for-apprenticeships\)](https://help.apprenticeships.education.gov.uk/hc/en-gb/articles/360017153120-Additional-payments-for-apprenticeships) depending on both you and your apprentice's circumstances.

7. Get help with the apprenticeship service

You can either:

- [visit the knowledge hub \(https://help.apprenticeships.education.gov.uk/hc/en-gb\)](https://help.apprenticeships.education.gov.uk/hc/en-gb)
- search for help in the apprenticeship service at any time
- call 08000 150 600 or email helpdesk@manage-apprenticeships.service.gov.uk during our opening times

Opening times

Our opening times are 8am to 8pm, Monday to Friday. During our opening times, we'll reply to emails within 4 hours.

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Last updated 1 November 2021 [+ show all updates](#)

1. 1 November 2021
Updated information about reserving funds for employers that do not pay the apprenticeship levy.
2. 24 March 2021
Added information to explain that all new apprenticeships must go through the apprenticeship service. Added information about an extension from 3 to 6 months for reserving funding. Added information about how employers can obtain a PAYE number.
3. 13 February 2020
Update to reflect policy change as all employers have access to the Apprenticeship service.
4. 5 April 2019
Updated to reflect that for apprenticeship starts from 1 April 2019 the government now pays 95% towards the cost apprenticeship training up to the funding band maximum.
5. 5 November 2018
Update for employers who pay the apprenticeship levy about how they can now advertise apprenticeship vacancies from their apprenticeship service account.
6. 12 September 2017
Updated content on using the apprenticeship service.
7. 13 February 2017
First published.

Related content

- [Incentive payments for hiring a new apprentice \(/guidance/incentive-payments-for-hiring-a-new-apprentice\)](/guidance/incentive-payments-for-hiring-a-new-apprentice)
- [How to take on an apprentice \(/guidance/how-to-take-on-an-apprentice\)](/guidance/how-to-take-on-an-apprentice)
- [Apprenticeship funding \(/government/collections/apprenticeship-changes\)](/government/collections/apprenticeship-changes)
- [Apprenticeship funding \(/government/publications/apprenticeship-funding\)](/government/publications/apprenticeship-funding)
- [Apprenticeship funding bands \(/government/publications/apprenticeship-funding-bands\)](/government/publications/apprenticeship-funding-bands)

COVID-19 vaccinations

[Book your coronavirus vaccination and booster dose on the NHS website \(https://www.nhs.uk/conditions/coronavirus-covid-19/coronavirus-vaccination/\)](https://www.nhs.uk/conditions/coronavirus-covid-19/coronavirus-vaccination/)

Explore the topic

- [Apprenticeships \(/topic/further-education-skills/apprenticeships\)](/topic/further-education-skills/apprenticeships)
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