

# Apprenticeship Levy Transfers

Digital funds equal to employer's levy contributions with 5% top up from government enter the Apprenticeship Service (AS) Account.

Digital funds can be used to buy Apprenticeship training

Unused funds remain in the AS Account and if not used within six months, the total is returned to the government.

OR... employers can use the levy transfer

## HOW MUCH can I transfer?

Employers can transfer up to 25% of their unspent Apprenticeship levy, calculated from the total levy declared the previous year. Transfer can be made from the AS account to numerous other employers.

## WHY should I transfer it?

- To support other parts of a supply chain directly linked to your own business
- To promote new talent in your industry
- To help a charitable organisation
- To close the skills gap in the local economy

## WHO can I transfer it to?

Employers can transfer the digital funds to any employer, including those who pay the levy, regional partners, other employers in the industry – or an Apprenticeship Training Agency.

## WHAT can a transfer be used for?

Transfers can pay for the training and assessments of apprentices. Funds can be used for apprenticeship standards, but not apprenticeship frameworks.