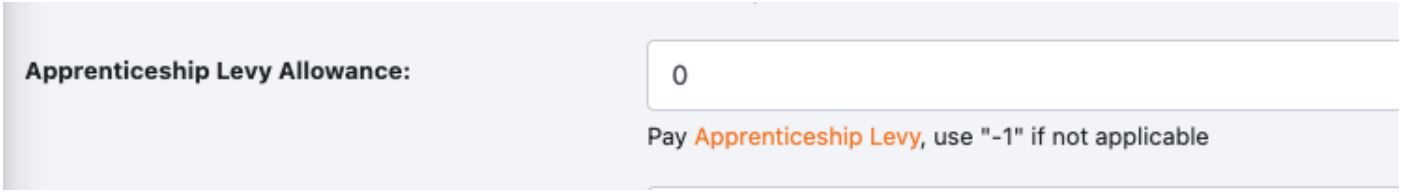
Apprenticeship Levy Allowance

HMRC · https://paiyroll.com/kb/apprenticeship-levy-allowance/

The **apprenticeship levy allowance** field can be found on the **EPS** report: **Set up > Report Definitions > GB RTI EPS**:



The apprenticeship levy is an annual value which applies to the entire year. Therefore, the value would normally be changed at the beginning of the tax year and only after the last pay run of the year has been submitted.

Below are some typical values to explain how this works:

Value	What does this mean?
-1	The apprenticeship levy does not apply to the company (PAYE reference)
15,000	The full annual allowance is being claimed
7,500	The apprenticeship levy is applicable, but a **zero** allowance is being claimed, e.g. used in another group company
0	The apprenticeship levy is applicable, but a **zero** allowance is being claimed, e.g. used in another group company.