APPRENTICESHIP LEVY:

A DETAILED GUIDE TO THE WORKINGS OF THE APPRENTICESHIP LEVY

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INTRODUCTION

With only 2% of eligible employers paying into the Apprenticeship levy, it is astounding to know that this scheme has worked to directly support over 50% of apprenticeship training courses within the UK.

This paper aims to discuss what the levy payment is, how it is calculated, and how it can be used.

The CIPP's policy and research team published a survey to the payroll industry, in a bid to gain insight into whether or not employers knew about the levy, if they actually paid it, and if so, how they used the levy funds.

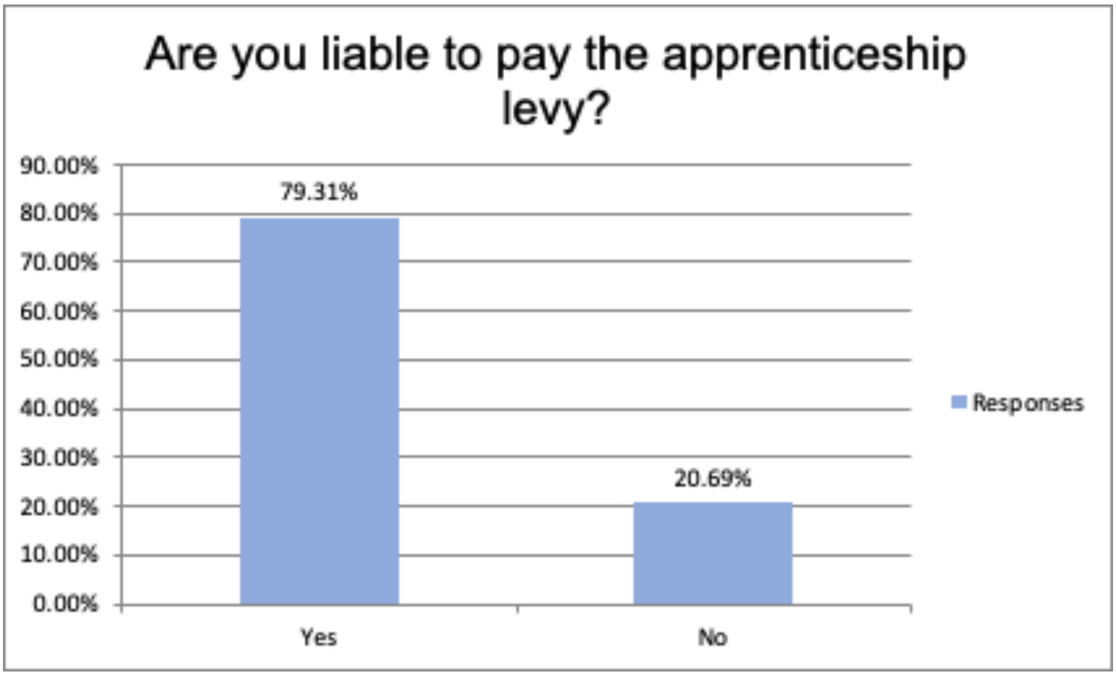
Throughout this paper, we will discuss the key principles surrounding the levy, and investigate the results that were gathered from the survey.

CONTENTS

WHAT IS THE APPRENTICESHIP LEVY?

In the Summer Budget of 2016, the Chancellor of the Exchequer announced the introduction of a new tax charge called the Apprenticeship Levy. This new tax charge would apply to all UK employers who had a pay bill exceeding £3 million, on or after 6 April 2017.

Data from our survey showed that nearly 80% of responders were levy payers, which contrasts with the statistics produced by HMRC . This difference however, reflects the high percentage of levy paying members, within the payroll profession, who completed the survey.



WHAT IS A PAY BILL?

A pay bill is based on the total amount of earnings which an employer is liable to pay Class 1 secondary NICs on, and includes:

- Any remuneration or profit originating from employment, such as wages, bonuses, and commissions. Payments from a registered pension scheme are not considered earnings for NICs purposes, but a limited group of pension payments may be subject to class 1 NICs if paid out of an employer-financed retirement benefits scheme
- Payments processed to off-payroll workers
- Earnings below the Lower Earnings Limit (LEL) and the Secondary Threshold (ST)
- Earnings of employees under the age of 21, and apprentices under the age of 25

It is important to note that, although employers do not pay Class 1 secondary NICs on the earnings up to the Upper Secondary Threshold (UST) of employees under the age of 21, or apprentices under the age of 25, they still remain liable for the payment of Class 1 secondary NICs on those earnings, even though the rate at which they would pay is 0%. As a result, these earnings should be included in the pay bill for Apprenticeship Levy purposes.

Any earnings an employer is not liable to pay Class 1 secondary NICs on will not count towards a pay bill and, therefore, exclude:

- Earnings of any employees under the age of 16
- Earnings of employees not subject to UK NICs legislation
- Any payment which is not considered earnings for Class 1 NICs purposes, for example, benefits in kind which are liable to Class 1A NICs (e.g. company cars or private medical insurance)
- Any non-cash benefit within a salary sacrifice arrangement, which is not subject to Class 1 NICs
- Payments to employees working abroad where there is no Class 1 secondary NICs liability

The Apprenticeship Levy is charged at a rate of 0.5% on an employer's annual pay bill. Employers are given an annual Apprenticeship Allowance of £15,000. This means that only those employers with an annual pay bill of over £3 million will have to pay, and report, the levy because 0.5% of an employer's £3 million pay bill is £15,000, which is fully removed by the Apprenticeship Levy allowance.

However, where the connection rules apply, an employer with a pay bill of less than £3 million may attract a levy liability, depending on how the allowance is shared. Where an employer is connected to other employers by virtue of the connected companies or the connected charities rules, they can only have one annual allowance of £15,000 for all the connected companies or charities within their group.

The Apprenticeship Levy is an annual charge, but employers should report and pay the relevant proportion of it each tax month, alongside other PAYE liabilities. The monthly calculation of levy liability is based on the employer's total pay bill for the tax month, which may include weekly, as well as monthly pay runs.

The £15,000 allowance is allocated annually, however, when using it, it is split across the year by tax month, giving an allowance of £1,250. Any unused allowance in one tax year cannot be carried over into the next tax year. If an employer has any unused allowance at the end of the tax year, the resulting credit is dealt with in the same way as any other PAYE credit. If the employer has any outstanding employer liabilities, the undertaken allowance will be used to clear those liabilities, with the oldest being cleared first. HMRC does not tell an employer when money is reallocated, instead they advise employers that they should review their online PAYE account to see the current charge and payment position.

Where there is still an overpayment, it is recommended that employers reduce their next PAYE payment so that they do not have to contact HMRC to arrange a repayment. Information on claiming a refund can be found at https://bit.ly/32ZFN57
When an employer starts operating mid-year, the allowance is still given in full and can also be prorated for the time in which the company is active, and believes that their pay bill for the operating period will be in excess of £3 million. The same applies if an employer ceases trading within the tax year.

Example
A company starts trading in July and believes that they will have an annual pay bill for the tax year that will exceed £3 million, therefore, they must begin to report and pay the Apprenticeship Levy. Even though the company started mid-year, they are still entitled to the full annual levy allowance of £15,000. However, this must be prorated over the 12 months of the tax year. The company's prorated allowance for July will be £15,000 / 12 x 4 (April, May, June and July) = £5,000.

MULTIPLE PAYE SCHEMES/CONNECTED COMPANIES

Where an employer operates more than one PAYE scheme, they can share the £15,000 allowance across the schemes in any way that they see fit. To action this, the employer will need to notify HMRC of the split via their first Apprenticeship Levy return. This is usually done at the start of the tax year in which the levy is payable, and submitted using the Employer Payment Summary (EPS)

> ***Example***
> *A single employer has a regular pay bill of £400,000 each month (£4.8 million for the tax year), operated under two PAYE schemes. One PAYE has a pay bill of £3 million and the other PAYE scheme £1.8 million. The employer decides to use the full Apprenticeship Levy allowance of £15,000 against the PAYE scheme with the pay bill of £3 million. The result is the PAYE scheme utilising the levy allowance does not have to pay any levy, but the PAYE scheme with the £1.8 million pay bill will have a levy liability of £1.8 million × 0.5% = £9,000.*

Alternatively, the employer could choose to split the Levy allowance equally, giving both schemes £7,500 each, which would result in both schemes paying over a levy liability.

The levy can be split in any way the employer chooses, and not evenly, as illustrated in the example, however, once an employer has decided how the allowance, or if the allowance will be split, they cannot make any amendment to this for the remainder of the tax year. Consideration will be given to making an amendment if the split has been imputed incorrectly.

If an employer is connected for the purpose of Employment Allowance, then the same rules apply for the Apprenticeship Levy. Further guidance on the connection rules for companies and connected rules for charities can be found here:

- **Companies** - https://bit.ly/3fENamz
- **Charities** - https://bit.ly/2OzXPDe

Those employers who are deemed to have a connected company or charity have only one allowance per connected company/ charity, and the group can decide how this is split.

CALCULATING THE LEVY LIABILITY

As previously mentioned, the Apprenticeship Levy is an annual charge, which employers must report and pay each tax month, alongside other PAYE liabilities. Levy paying employers must report the levy on the Employer Payment Summary (EPS) and the monthly calculation of levy liability is based on the total pay bill for the tax month, including all pay frequencies that have been processed e.g. weekly and monthly.

Most software can calculate the Levy liability. However, if it is not able to do so, an employer can use HMRC's basic tools to calculate and report any liability.

Example of Levy liability calculations

An employer's regular pay bill is £400,000 a month (£4.8m for the tax year) operated under one PAYE scheme and has the full Apprenticeship Allowance of £15,000.

Month 1
£400,000 x 0.5% = £2,000 levy

Cumulative levy allowance = £1,250 (one-twelfth of £15,000)

The levy payable month 1 = £2,000 - £1,250 = £750

Month 2
£800,000 (£400,000 + £400,000) x 0.5% = £4,000

Cumulative levy allowance = £1,250 x 2 = £2,500

Levy payable to month 2 = £4,000 - £2,500 = £1,500

Levy paid in month 2 = levy payable to month 2 – levy paid to month 1 = £1,500 – £750 = £750

This continues for each month – annual charge then equals;

£4.8 million (£400,000 x 12) x 0.5% = £24,000

Cumulative levy allowance £15,000

Levy payable to month 12 is £9,000

Levy paid in month 12 = levy payable to month 12 – levy paid to month 11 = £9,000 – £8,250 = £750

This means that the employer pays £750 each month in levy which totals £9,000 over the year.

If an employer needs to make an adjustment to a previous month's pay bill, which would then in turn affect their levy liability, they should account for this change in levy liability on their next EPS.

On occasion, an employer may find that earnings which are subject to Class 1 Secondary NICs have been reported to HMRC incorrectly and will need to adjust those figures at the end of a tax year. If these figures are corrected, the levy liability will also be different because of the correction.

If this occurs, employers must submit an EPS with the correct year-to-date figures for the tax year in which the error occurred and the revised EPS will, in effect, become the Month 12 EPS for the year in question. By doing this, the EPS will update the levy liability for month 12, and where the adjustment is made to the levy liability, for any of the previous 24 months, any additional funds will be accessible as the 24-month window for accessing funds paid will still be open. More on why the 24 months' timeline is applicable will be discussed further on.

COMPLIANCE AND ENFORCEMENT

HMRC does have the power to carry out compliance checks to make sure that levy liabilities have been calculated correctly. After the check has been carried out, HMRC will agree a contract settlement agreement directly with the employer if they believe the employer owes money.

This settlement is a legally binding agreement. By agreeing to this, HMRC will, in return, agree not to use any formal powers to recover the amounts due. An employer can only pay through a contract settlement if both the employer and HMRC agree to it, and to the terms of the contract.

If a contract settlement is actioned and the employer is found to owe HMRC levy payments, then these funds will not be available to spend on apprenticeship training. The same applies to any monies recovered via a formal recovery process.

HOW TO ACCESS APPRENTICESHIP LEVY FUNDS

Apprenticeships are a devolved policy. This means that each of the UK nations manage their own apprenticeship programmes, which includes how funding is spent on Apprenticeship training. The amount of levy funding provided to Scotland, Wales and Northern Ireland was initially set for the first three years (2017-18 to 2019-20) and was based on the population share and levy revenue forecasted. The government then covers any difference between the actual and forecasted revenue.

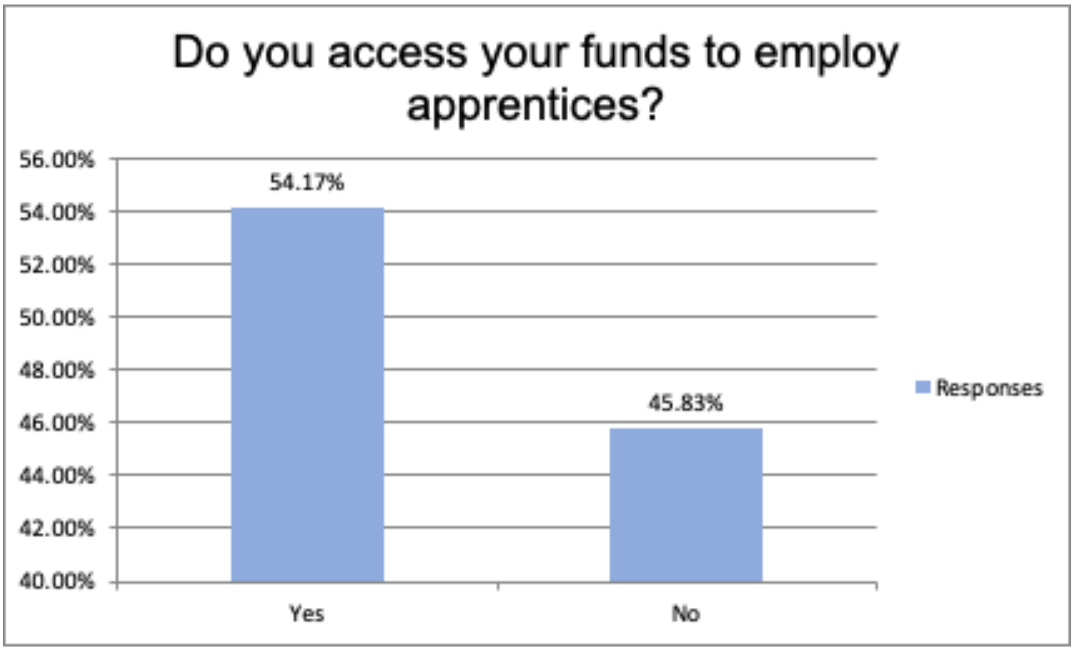
England

Levy paying employers
Those employers who have levy liabilities with employees located in England will be able to set up a Digital Apprenticeship Service (DAS) account. The account will contain funds which they can spend on apprenticeship training and assessment costs within England, and the amount they can spend will be determined on how many of their current employees reside in England, and the value of the declared Apprenticeship Levy

Through the digital service, employers will be able to view how much is available after HMRC has calculated the proportion of each employer's pay bill that is associated with those employees living in England for each PAYE scheme.

HMRC runs this calculation quarterly in April, July, October, and January each year.

HMRC calculates this using the data it already holds about each employee's home address. Employers should ensure that their records are up to date, and changes should be notified to HMRC when sending a Full Payment Submission (FPS). Employers should also actively encourage employees to update their address with HMRC to avoid any disruption.
Currently[1], the government apply a 10% top-up to the funds available for spending on apprenticeship training in England, with the top-up being applied monthly, at the same time the funds enter the digital account.



Funds are available for 24 months after they have entered the employer's DAS account, i.e. funds that were entered in May 2020 would expire in May 2022 if they are not used. The same also applies to the 10% top-up given by the government. This happens automatically. Therefore, it is good practice to keep track of funds going into the account and funds being spent. Employers are, however, sent a digital notification from their DAS account with sufficient time to advise when funds are due to expire.

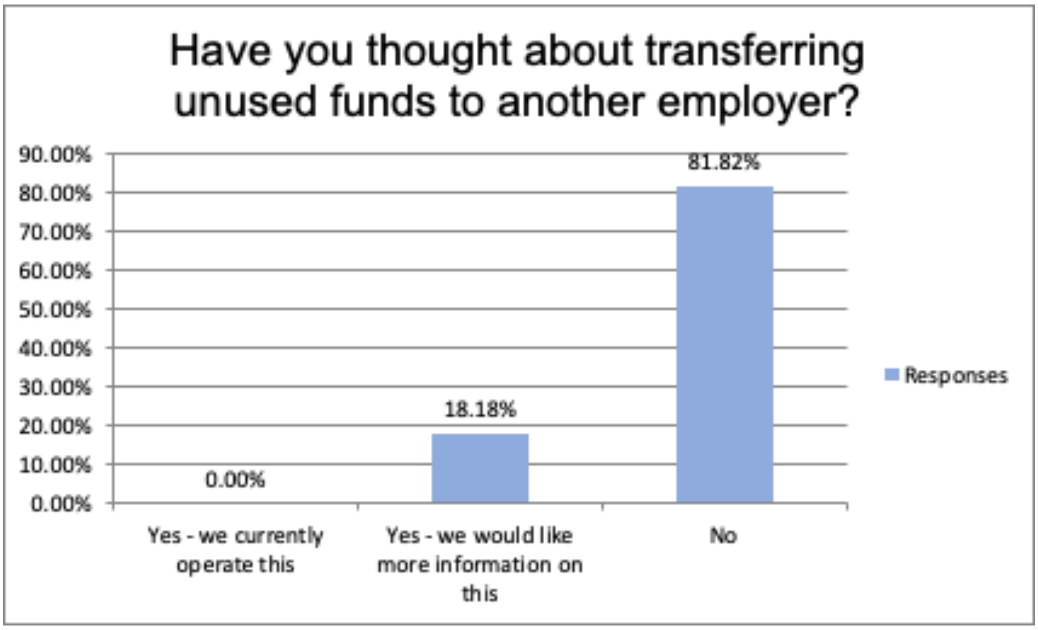
1 https://www.gov.uk/hmrc-internal-manuals/apprenticeship-levy/alm18100

Any funds in the DAS account can only be used to fund apprenticeships based in England and cannot be used for workplaces outside of this, due to separate funding arrangements that are operated in Scotland, Wales, and Northern Ireland.

Our survey asked those that paid into the levy if they used their funds to take on apprentices. Results revealed that just over half of levy paying members used their funds. Most did not use the funds as they had no need to. However, some did not use them because they were unsure of what they could be used against.

From April 2019, employers who do not use their funds, or have no intention to use them, can, if they wish, transfer up to 25% of their annual funds to an unlimited number of employers to use as apprenticeship funding. The amount available to transfer is calculated by the apprenticeship services which considers the total amount of levy declared in the previous tax year, the English percentage applied, plus the 10% payment issued by the government to make the calculation.

Even with this in place, over 80% of responders had not considered transferring their funds, with none of them taking this option up. Just under 20% have thought about doing so. However, they felt that there wasn't enough information available on the topic and would like to gain more knowledge in order to do so.



Levy paying employers can find employers who want to receive a transfer in several ways. For example, employers could already work alongside another employer, could contact other employers within the same industry or could contact the Apprenticeship Training Agency (ATA).

Once a transfer has been agreed with the receiving employer, funds will then be used to pay for training and assessment cost of the apprenticeship. Both sending and receiving employers need to be aware that:

- Funds are paid monthly for the full duration of the apprenticeship
- Only levy paying employers can make a transfer
- Any employer can receive, and use transferred funds
- Both sending and receiving employers must be registered on the Apprenticeship service
- Transferred funds can only be used to pay for training and assessment for Apprenticeship standards
- Transferred funds can only be used for new starters, with the exception being where the apprentice is changing employer and an agreement has been made to continue their apprenticeship with their new employer via a transfer of levy funds

Employers wishing to make a transfer must ensure that:

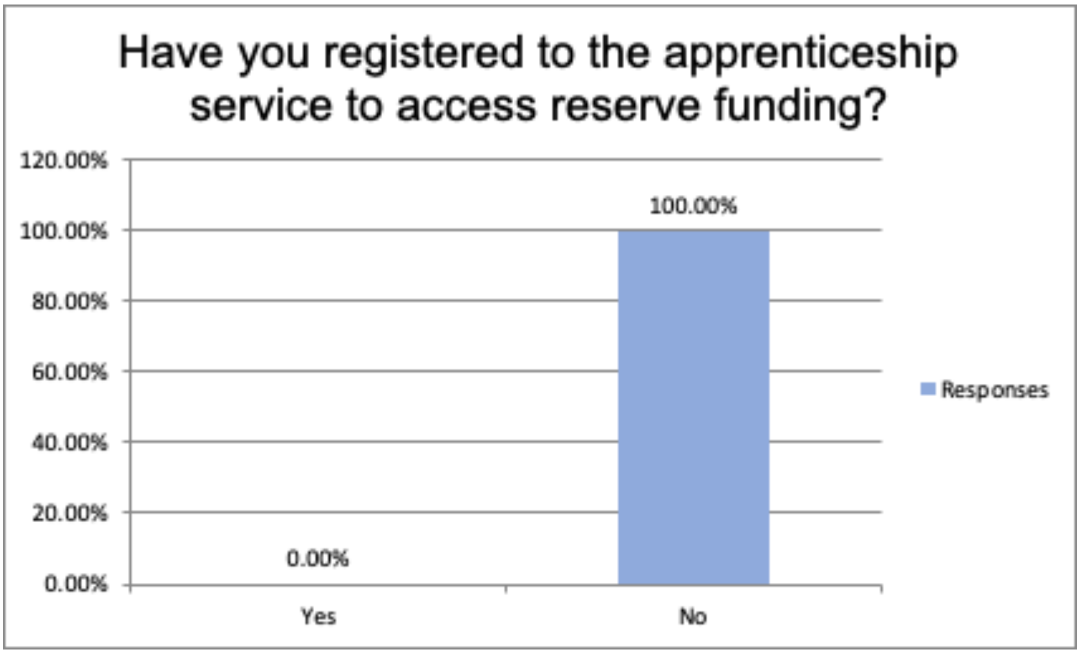
- They have enough funds to transfer
- They have a clear understanding of the forecasted cost – the cost is not just the initial transferred funds and the co-investment, but must cover the full cost for the duration of the Apprenticeship that has been agreed to be funded via the transfer funding.
- They are aware of the funding rules

Employers should also be aware that if they are in receipt of transferred funds, they are unable to transfer to another employer. If they are transferring funds, they cannot receive transferred funds, and that any funds that they have agreed to transfer will leave their account first each month. If an apprenticeship ends that an employer has transferred funds for, the payments leaving the account will also cease.

To complete the transfer, both registered employers must connect with each other. The receiving employer must then add the apprentice's details and confirm the transfer.
respondents are reluctant to do so.

From Non-levy paying employers
From January 2020, non-levy paying employers in England can register for a Digital Apprenticeship Service (DAS) account. By doing so, smaller employers can then share the cost of training and assessing apprentices with the government, this is called 'co-investment'. By registering for the service, the non-levy paying employer can take on up to three apprentices. However, from August 2020, this increased to ten. This cap will be in place for the remainder of the 2020-21 financial year, and as from April 2021, the Education and Skills Funding Agency plans for all starts to go through the online Apprenticeship system.

Those who were non-levy paying employers were asked via our survey if they had registered for this scheme. 100% of those non-levy paying employers responded that they had not signed up for an account, with the leading reason being that they had no knowledge that they could.



Employers are liable to pay 5% towards the cost of Apprenticeship training with the Government covering the balance (95%) up to the funding maximum band for any Apprentice starting on or after 1 April 2019. Any Apprenticeship that started prior to the 1 April 2019 will continue the previous investment rate of 10%.

Employers are welcome, if they wish, to pay the difference from their own budgets if the price of training exceeds the funding band maximum.

Smaller employers can also reserve funds within the finance section of their account. Apprenticeships registered training providers can be given permission to reserve funds on an employer's behalf.

Employers will need to know which Apprenticeship standard their apprentice will be completing and which month the training will commence, although this date can be changed if amended prior to the original start date.

Once an employer has requested reserved funds, they will become available from the month the apprentice starts but will expire three months after this date if they are not utilised. Depending on both the employer and the apprentice circumstances, eligibility may be available for extra funding.

As previously discussed, non-levy employers can receive a transfer of funds from a levy paying employer. To receive funds, employers must be aware that:

- Transferred funds can only be used for Apprenticeship and assessment
- The funds can only be used for Apprenticeship standards
- An Apprenticeship services account must be created
- A signed agreement will need to be in place with the Education and Skills Funding Agency (ESFA)
- The sending employer will make transfers monthly
- Funding will cease if the Apprenticeship stops
- Funds received are non-repayable
- If the sending employer's funds run out, the receiving employer will then be liable to make the relevant employer co-investment contribution
- Transfers can only cover up to the funding band maximum standard – any cost exceeding this will become liable to the receiving employer
- Where a Training provider has transferred funds, they are unable to carry out the training for that apprenticeship

Employers who are receiving funds should also make themselves aware of the funding rules around transferring Apprenticeship funds.

A percentage of received funds from other organisations may be considered state aid, therefore, receiving employers should make themselves aware of the state aid rules. The amount represents the value of co-investment an employer would have otherwise had to pay if there were no transferred funds in place.

It is advisable for all receiving employers to check how much state aid they have received over the previous three years, before agreeing to a transfer of funds, to ensure that they do not exceed their allowable limit under 'de-minimis' funding rules.

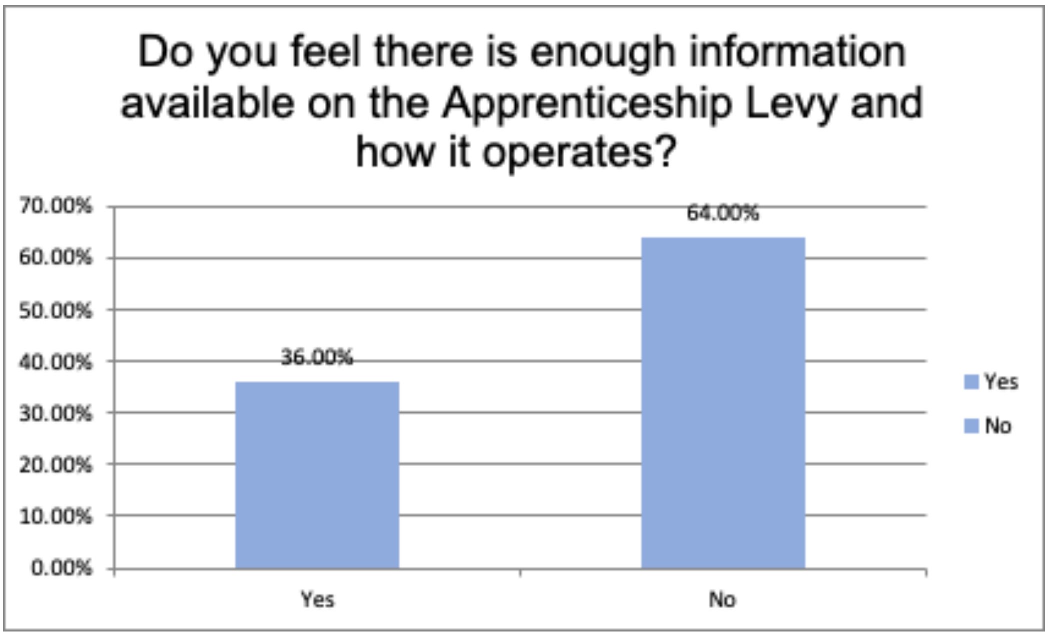
Rest of the UK

Unlike England, each of the devolved administrations choose how to use those funds.

Information on how to use Apprenticeship funding in Scotland, Wales and Northern Ireland can be found here:

- **Scotland** - https://bit.ly/2XoHHZQ
- **Wales** - https://bit.ly/31gb0iy
- **Northern Ireland** - https://bit.ly/3k8J5tt

Members who completed the survey were located across England, Scotland, Wales, and Northern Ireland. When asked if there was enough information available about the levy and how it could be accessed, the majority of those who advised that information was limited were based outside of England.



EMPLOYING AN APPRENTICE

Apprentices have the same employment rights as any other employee; therefore, they must be given a contract of employment we well as being paid the appropriate national minimum wage (NMW).

The current[1] (2020/21) rates payable are:

- Age 16-18 - £4.15 per hour
- Aged 19 or over and in their first year of apprenticeship - £4.15 per hour
- Aged 19 or over, and have completed their first year, are entitled to the rate appropriate to their age in accordance with the NMW

Details of what Apprentices are to be paid must be detailed in the contract of employment, remembering that time spent for training or studying must also be paid.

Other conditions such as paid holiday, sick pay and employer benefits must also be offered, to correspond with other employees who work at a similar grade or role.

When taking on an Apprentice, employers must be aware that Apprentices must work towards an approved apprenticeship standard or framework, lasting at least 12 months. The role must give the opportunity to gain the knowledge and skills required to pass their assessments.

Apprentices must spend at least 20% of their normal working hours training. This doesn't necessarily have to be at a college or Training provider, but can be at a workplace or at home, or online.

Employers can use levy funds to place existing members of staff on an Apprenticeship. However, when utilising transferred funds, the Apprentice is required to be a new start.

For more information on apprenticeship standards, and frameworks available, please visit https://bit.ly/2S2Q5v9

1 https://bit.ly/2GkikTv

TYPES OF APPRENTICESHIPS

There is a widespread misunderstanding that Apprenticeships are only for people trying to break into practical ‘blue collar’ sectors such as construction and hairdressing. While that may have traditionally been the case, with the introduction of the Apprenticeship Levy, the number of apprenticeship programmes and providers available has expanded significantly. T

here are now more than 250 different types of programmes across 11 industries, with opportunities in areas such as aviation, healthcare, design and even payroll. For the tax year 2019/2020[1], it was reported that 284,100 new apprentices started on their training journey.

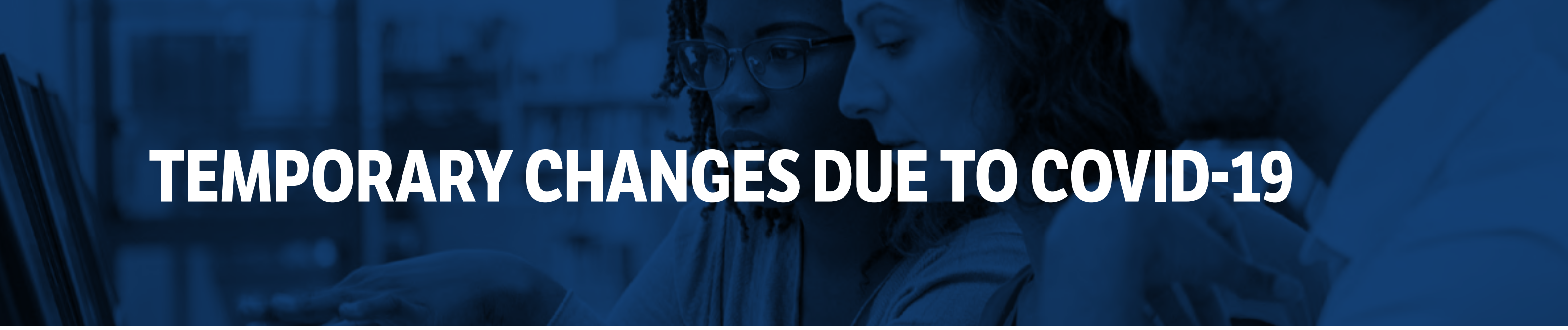
The type of apprenticeship is broken down into the categories shown below, however the levy can be used towards funding of them all.

Name	Level	Equivalent educational level
Intermediate	2	5 GCSE passes
Advanced	3	2 A level passes
Higher	4, 5, 6 and 7	Foundation degree and above
Degree	6 and 7	Bachelor’s or master’s degree

The survey asked which apprenticeships were currently operated and unsurprisingly, accounting, business administration and payroll were the most common.

For further information on how you can use your funds towards an apprenticeship in payroll, please visit the CIPP’s website[2].

1 https://bit.ly/366I9Rz
2 https://bit.ly/3mRDhWB



TEMPORARY CHANGES DUE TO COVID-19

From 1 August 2020, employers, large and small, are being urged to take advantage of generous new cash incentives which have been designed to create more high quality apprenticeship opportunities so that more people, especially young people at risk of long term unemployment, can kick-start their career.

As part of the Government's Plan for Jobs, employers are being offered £2,000 for each new apprentice they hire under the age of 25, and £1,500 for each new apprentice they hire over the age of 25, up to the 31st January 2021. This also includes taking on an apprentice who has been made redundant due to the current pandemic.

The new cash incentives for employers are in addition to the existing £1,000 payment for new 16-18-year-old apprentices, and those aged under 25 with an Education, Health and Care Plan. This also opens opportunities for employers who do not already utilise their levy accounts to do so.

To support individuals, particularly young individuals, affected by Covid-19, the Government has also announced a series of support measures, including:

- £111 million boost to triple the number of traineeships available across England – the largest-ever expansion of traineeships – to help ensure more 16-24 year olds have the skills, experience and confidence they need to enter the world of work
- A new £2 billion Kick-start Scheme to create hundreds of thousands of new, fully subsidised jobs for young people across the country
- £17million is being invested to increase participation in sector-based work academies, to upskill job seekers to fill locally identified vacancies
- A Job Retention Bonus – a one-off payment of £1,000 to UK employers for every furloughed employee who remains continuously employed through to the end of January 2021
- The Government is providing £111 million to support school and college leavers at risk of becoming unemployed to carry out a fully funded optional extra year of study.
- The National Careers Service is also providing high quality impartial advice and guidance to more young people and adults who have been affected by Coronavirus.

The Department for Work and Pensions (DWP) has launched the online application service for employers who wish to use the Kickstart Scheme, in order to create new six-month job placements for those aged between 16 and 24, who are in receipt of Universal Credit and potentially facing long-term unemployment.

There is detailed guidance on who can apply for the scheme available online.

The placements must enable participants to develop the skills and experience required to find work after completing the scheme. Funding will be made available for the total of the appropriate National Minimum Wage (NMW) rate for 25 hours a week, plus the associated employer National Insurance (NI) and minimum automatic enrolment contributions. An additional £1,500 per job placement will also be available to help with setup costs, support, and training.

Applications must be made for a minimum of 30 job placements, but if businesses cannot offer this amount, then they can partner with other organisations to reach the minimum number. Businesses creating over 30 job placements can submit their application directly, but those with fewer than 30 must partner with another organisation, or other organisations, prior to applying. Other organisations may include similar employers, local authorities, trade bodies and registered charities.

Groups of employers can enlist a representative to apply on their behalf.

Any organisation may apply for the funding, regardless of their size. Job placements created with funding from the Kickstart Scheme must be new jobs, and must not replace existing or planned vacancies, or cause any existing employees or contractors to lose or reduce their employment. The roles must be for a minimum of 25 hours per week, for a period of six months, which the government will fund. Employees must be paid at least the NMW for their age group and should not require extensive training prior to starting the job placement. Once a placement has been created, a second person may take it up once the first successful applicant has completed their six-month term.

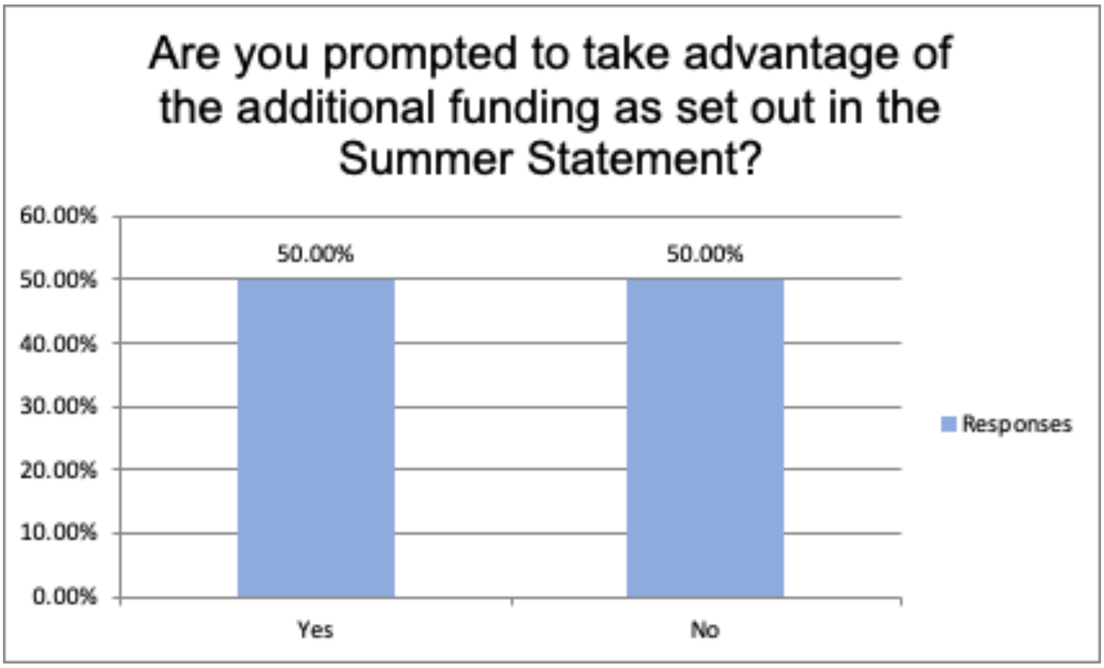
For each application made, claimants should explain how they intend to assist participants in developing their skills and experience, including how they will support them to locate long-term work, support with CV and interview preparations, and how they will teach participants basic work skills.

In order to apply online, businesses will need certain information, as follows:

- The Companies House reference number or Charity Commission number
- The organisation address and contact details
- Details of the job placements and their locations
- Supporting information to demonstrate that the placements are new jobs, which meet the Kickstart Scheme criteria
- Information about the support the organisation can provide to enhance the employability skills of young people

Once an application has been submitted, it will be reviewed to check it meets the requirements of the Kickstart Scheme, and sent to a panel for consideration. It is the intention that applications will be responded to within one month.

We asked members if, with this new incentive being in place, it would prompt them to taking on a new apprentice or if it could even generate a new role within their organisation. The results showed a clear 50/50 split.



Comments gained from this question were that employers were struggling to maintain their current workforce, therefore had not the capacity to take on any new employees.

CONCLUSION

We are aware that there is a wealth of information available about the apprenticeship levy, the CIPP's research suggests that not many businesses are aware of what is available to them, or where to find guidance on the topic.

The Apprenticeship levy was initiated to create long term sustainable funding for apprenticeships and to give employers more control to provide their staff with a range of training opportunities. With the levy in place it has resulted in more money being made available for apprenticeship training and allows employers to choose which apprenticeships they offer, how many and when. By 2019-20 the funding available for investment in apprenticeships in England had risen to over £2.5 billion, double what was spent in 2010-11 in cash terms.

For employers based in England, the Digital Apprenticeship Service has helped employers to control how any levy payments made can be spent. In other parts of the UK, each nation controls levy payments and our research has shown that in these areas, information on how to gain access to the levy is minimal.

Our research also revealed that those who paid into the levy and did not use their funding, were not aware or interested in transferring any unused funds. The stringent rules in place when funds are transferred, could potentially act as a deterrent for employers in doing so.

Now more than ever, businesses will benefit by making more use of the offers available to them, e.g. receiving transferred apprenticeship levy funds or using funds that they have paid themselves to grow their workforce.

Apprenticeships are a great way of introducing new talent into the industry and for those levy paying employers, the chance to utilise a tax that is compulsory for them should not be wasted.

The CIPP, will continue to keep the payroll industry up to date on changes to the levy and how it can be utilised. Feedback from our survey, including the thought process that information is not as widely available as some employers would like, will be shared with the relevant government bodies.

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