



# HIGHER APPRENTICESHIP FROM ATT

A GUIDE FOR PARENTS, CANDIDATES AND EMPLOYERS







# LEARNING TO BECOME A TAX ASSOCIATE FROM THE INSIDE

**Ziyad Patel, 20**

As an apprentice, Ziyad not only works at one of Britain's top accountancy firms but is also on his way to qualifying as a Tax Associate. Find out what it's really like to be an apprentice. Follow him and others at

**[apprenticeships.gov.uk](http://apprenticeships.gov.uk)**



**Apprenticeships**

GET IN. GO FAR



# CONTENTS

In today's world of fierce competition for jobs, good business and finance knowledge combined with practical business skills is highly valued by employers.

ATT's Higher Apprenticeship in Tax will help trainees gain essential knowledge and skills in finance, tax and business. Apprentices earn while they learn, gain relevant work experience and will receive a recognised qualification.

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# WHAT IS A HIGHER APPRENTICESHIP?



# £100K

Over the course of their careers, those with an apprenticeship could earn, on average, £100,000 more than those without.\*

A Higher Apprenticeship is a work-based programme which enables school-leavers to earn while working towards a nationally recognised qualification.

The Higher Apprenticeship in Tax is a pathway of the Professional Services Higher Apprenticeship Framework. This framework has been developed by ATT in partnership with employers and other professional bodies.

The Higher Apprenticeship in Tax provides a new way for school-leavers to start a career in the tax and finance profession. There are no specific entry criteria, so it could be ideal for anyone – whether or not they have previous experience or academic qualifications such as A-levels or their equivalent.

## AS AN APPRENTICE YOU WILL:

- be employed full-time and earn a salary while you learn
- learn key business, accounting and finance knowledge; gain work experience with your employer and study for an internationally recognised qualification (equivalent to a higher education certificate, higher education diploma or a foundation degree)
- develop higher-level business skills and broad-based personal competencies, including team working, communication and presentation skills
- become an effective employee and a valued member of the team
- experience lots of variety and plenty of responsibility, such as working with different clients at their offices.

*\*A Cost-benefit Analysis of Apprenticeships and Other Vocational Qualifications, University of Sheffield, 2007.*

# WHY BECOME A HIGHER APPRENTICE?



## EMPLOYABILITY

As an apprentice, you will gain a large amount of valuable knowledge, practical skills and work experience, as well as a recognised qualification. This combination can help increase your future employability, boost your CV and open up new career opportunities.

Career progression opportunities are excellent for apprentices. Over the course of their careers, those with an apprenticeship could earn, on average, £100,000 more than those without.\*

## A RECOGNISED QUALIFICATION

You will gain a recognised qualification – the ATT from the Association of Taxation Technicians, the benchmark of the taxation profession.

## A STEPPING STONE TO CHARTERED STATUS

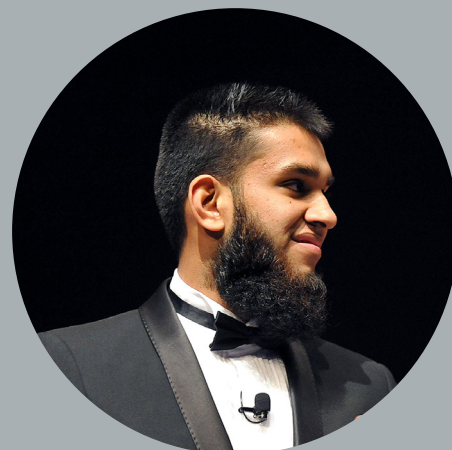
After completing the Higher Apprenticeship and gaining the ATT qualification, you can continue your studies towards Chartered status by progressing on to the Chartered Tax Adviser (CTA) qualification from the Chartered Institute of Taxation (CIOT).

## DEBT-FREE

The Higher Apprenticeship programme allows you to start your highly-skilled career without the student debt that your university-educated peers may have accumulated during their degree course.

\*A Cost-benefit Analysis of Apprenticeships and Other Vocational Qualifications, University of Sheffield, 2007. *Apprenticeships*, Populus, February 2009 and *Ambition 2020*, UKCES, September 2009.

# WHO IS IT FOR?



The Higher Apprenticeship in Tax is available to anyone over 16 years old, living in England and Wales, and not in full-time education.

Getting a Higher Apprenticeship with an employer is the same as getting a job. If your application is successful, you'll be invited to go through the employer's recruitment process.

It will be competitive and there are likely to be several people applying for each Higher Apprenticeship vacancy, so you'll need to sell yourself and convince the employer that you are right for the role they are offering.

There are no compulsory entry criteria. However, employers can set their own criteria. As an example, you might be required to have:

- five GCSEs at grade C or above (or equivalent) including Maths and English.
- 220–260 UCAS points, which could be from A-levels or other qualifications, or equivalent work experience (which might include an earlier apprenticeship)
- IT literacy
- a desire to develop a career in accountancy, finance, assurance/audit, tax or a related sector.

## WHAT ARE YOU COMMITTING TO?

As an apprentice, you need to commit your time and effort towards gaining the required skills and putting these into practice in the workplace. You'll also study for the ATT qualification and be required to complete formal classroom tuition and informal work-based training, such as attending meetings.

In return your employer will commit to employing you for at least 30 hours per week for a minimum of 12 months (but more likely two years). Your employer will pay you at least the national minimum wage, carry out regular reviews of your progress and provide career development support.



# WHY DO EMPLOYERS RECRUIT HIGHER APPRENTICES?



## GRANTS, FUNDING AND NATIONAL INSURANCE CONTRIBUTIONS

As an employer you will receive many benefits when you take on apprentices.

- **FUNDING GRANTS**

Currently, accredited training providers are funded via government grants. This will change in 2016 when employers will receive the funds directly and be allowed to decide how best to spend them.

- **NIC EXEMPTION**

**“The under-21 NIC exemption is a real boon because, for many businesses, payroll is the main overhead so it makes a big difference.”**

Mel Wombwell, National Director of Leadership and Culture, Grant Thornton

## IMPROVE PRODUCTIVITY WHILE REDUCING COSTS

Apprenticeships boost your business productivity by helping you expand the skills available in your organisation. The average apprentice will increase productivity by £214 a week during the course of their apprenticeship (according to a report for the National Apprenticeship Service\*). These gains include increased profits, lower prices and better products.

## A FRESH PERSPECTIVE

Apprentices may not have much workplace experience; but they can offer a fresh perspective and new ideas, which are just as valuable to a growing business. Young people often have strong technology skills which come from using computers and social media from an early age. They can use this knowledge to build competitive advantage for you as their employer.

\* *The impact of apprenticeships on the UK economy* (page 7), Cebr, February 2013.

# WHAT WILL I LEARN?



During your apprenticeship you will learn about tax and finance, and a wide range of practical business skills and personal competencies – gained through on- and off-the-job learning, classroom tuition, personal development and studying for a recognised qualification.

The core learning framework is in the table opposite. Your employer may also choose to add on extra learning and development for the apprentice.

At the end of the Higher Apprenticeship, trainees gain a number of certificates to help demonstrate their determination and achievement. Depending on the route they take these can include:

- Diploma in Accounting and Business
- Diploma in Tax Practice
- ATT qualification
- Professional Services Higher Apprenticeship Certificate.

## COMPONENT

Association of Taxation Technicians qualification

## WHAT IS THIS?

A recognised standard in the accounting, finance and tax industries. A potential stepping stone to Chartered Tax Adviser (CTA) status.

## UNITS

- Personal taxation
  - Business taxation and accounting principles
  - Professional responsibilities and ethics
  - Law
- OPTIONS:**
- Business Compliance
  - Corporate Taxation
  - Inheritance Tax, Trusts and Estates
  - Value Added Tax.

## ASSESSMENT

Examination papers set and assessed by the ATT





## DEBT FREE

You can start your highly-skilled career without the student debt associated with the degree route.

### Tax practice

A recognition of vocational competence: the practical application of tax skills.

- Application of technical knowledge from the ATT examined modules.
- Application of employers' individual approaches and methodologies to tax work.
- Understanding of the importance of keeping up-to-date with regulatory and technical updates, and regularly doing so.

### Business skills

A recognition of competence in wider business skills required to be a productive employee.

- Managing own performance
- Communication skills
- Effective meetings
- Commercial awareness
- Internal financial management

Demonstrated through the successful completion of work-based tasks.  
Apprentices build a portfolio of evidence of their competence for assessment.

# WHAT IS TAX?



## NOTHING IS CERTAIN, EXCEPT DEATH AND TAXES

This saying is usually attributed to a 1789 letter from Benjamin Franklin. Tax is part of everyday life, and comes in many forms that can impact on individuals, companies, government and even whole continents.

Tax certainly affects everyone – no matter what job you do, how much you earn, how much you spend, where in the world you live or whether or not you are married.

In the UK we pay tax on almost everything we buy, and most people have to pay tax on the money they earn. As well as these taxes, businesses have to deal with a wide range of taxes – from tax on their profits to taxes on the wages they pay their employees. Businesses must pay landfill tax on the waste they produce and climate change tax on the energy they use. That's why tax is so complex and fascinating, and why tax expertise and tax professionals are so highly valued in business. Good tax advice can help a business increase its profits, save

money, preserve jobs, expand into new international markets and provide better opportunities for its staff.

## TAX CAREERS

If you Google 'tax careers' around 1.5 million results will pop up.

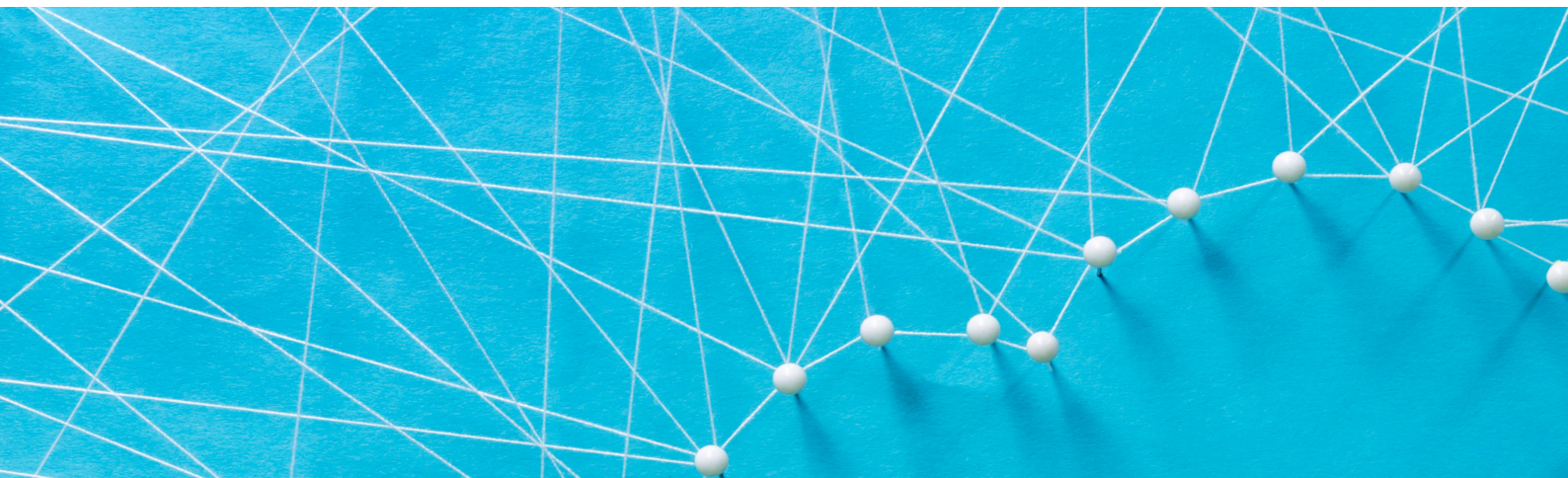
That's because careers in taxation offer variety, intellectual stimulation and plenty of early responsibility.

The tax profession encompasses all the qualified individuals who provide advice to their clients on their tax obligations and tax planning.

Tax professionals enjoy a fulfilling career, with complex, technically challenging work, a chance to understand their client's business, and to effect and implement significant financial decisions.

There are also opportunities to build a large professional network and to develop significant management and leadership skills.

# WHO DOES WHAT?



**THE EMPLOYER** will agree to employ each apprentice for at least 30 hours per week for a minimum of 12 months. However, most employers place their apprentices on a two year programme.

The employer will need to pay apprentices at least the national minimum wage and provide an induction into their role, relevant work experience, on-the-job training and regular appraisals. Employers may also need to contribute to the cost of training alongside government funding.

**APPRENTICES** will commit their time and effort to gaining the required technical skills and putting these into practice in the workplace. Apprentices will need to study for the ATT, complete formal and informal work-based training, and gain wider business skills and competencies to enable them to do their job effectively and productively.

**THE GOVERNMENT** provides funding for up to 10% of the training costs where employer and apprentice meet the criteria. Some employers may also be eligible to receive an Apprenticeship Grant for employing 16 to 24 year-old apprentices.

The government also provides a free apprentice recruitment service and support through the GOV.UK website.

## BECOME AN APPRENTICE

[www.gov.uk/apprenticeships-guide/overview](http://www.gov.uk/apprenticeships-guide/overview)

## EMPLOY AN APPRENTICE

[www.gov.uk/take-on-an-apprentice/overview](http://www.gov.uk/take-on-an-apprentice/overview)

**TRAINING PROVIDERS** will agree the scope of learning requirements with the employer and then deliver formal off-the-job, and some on-the-job training. They are responsible for managing the relationship with the National Apprenticeship Service (NAS), securing government funding and other support for the employer and the apprentices. They will also meet the employer and apprentices on a regular basis during the Higher Apprenticeship as part of the appraisal process.

**ATT** will administer the examinations and results process for the ATT qualification and provide support for the trainees.



# HEAR FROM A HIGHER APPRENTICE



**REBECCA HULSE**  
Tax Assistant, McEwan Wallace

- ATT prize-winning apprentice.
- WorldSkills UK Gold award.
- BPP Higher Apprentice of the Year.
- Wirral Apprentice of the Year.

“Despite achieving the highest A-levels in my year, I was determined to begin my career straight away, rather than go to university. In my eyes, completing an apprenticeship would enable me to progress more quickly through the profession and pick up valid skills along the way. I would also have the chance to earn and learn at the same time; a prospect which was appealing following the increase in university fees.

“Without my apprenticeship, I do not believe I would be the same successful individual that I am today. Every time I passed one of my ATT exams, I felt incredibly proud of myself. Traditionally, these exams were taken by university graduates with years more experience than me; yet I am able to succeed in them as a school leaver!”



**HANNAH THOMAS**  
Tax Trainee, BDO

- ATT prize-winning apprentice.

“I think one of the most common misconceptions of apprenticeships is that an apprentice will not achieve to the extent that a graduate will.

“Many people assume that if you go to university you will graduate and be able to gain a higher level position in a firm compared to an apprentice.

“I do not believe this to be necessarily true, as I have completed two years on a school leaver apprenticeship and will now join the BDO graduate programme. This means I am at least one year further ahead now than I’d be if I had gone to university and I have two years of experience. I am also completing work of a higher level compared to graduates who joined BDO after me.”



**FERN JOHNSON,**  
Tax Associate, PwC

- ATT prize-winning apprentice

“Even though I was given five offers from universities, I am really pleased I chose to do the Higher Apprenticeship programme. I’m constantly learning on the job and I love working with such a wide variety of clients.

“My favourite part of my job as a tax associate would have to be the client facing role. Although it is quite a daunting prospect at 19 to stand in front of clients, everybody is very friendly and understanding. My team is like one big family that keeps on expanding; I can’t wait to see what the future has to bring for us all!”

# HEAR FROM AN EMPLOYER



## PAUL COCHRANE – PARTNER

### As an employer – what do you think you can gain from hiring an apprentice?

Training is an integral part of preparing staff to work in a professional office. We recruit one tax trainee each year. To date, our policy has been to recruit graduate trainees. Each trainee is provided with a training contract, initially to study to become members of the Association of Taxation Technicians (ATT), with a view to progressing to the Chartered Institute of Taxation exams. I see the training contract as being similar to an apprenticeship; the structured approach provides a formal commitment from both trainee and the employer. The main difference with an apprenticeship is that external training companies can play a greater role in the apprentice's development. Although we identified and recruited our own apprentice, our training provider would have found candidates for us to interview.

### What do you think are the differences between apprenticeships, graduate and other recruitment channels?

This is the first year that we have recruited an apprentice tax trainee. We previously only recruited graduates. This contrasts with our audit trainees where we moved away from graduate recruitment some years ago. We seek to recruit bright A-level students, those who would quite possibly have the option to go to university but instead have chosen to work and study.

### What do you feel are the specific benefits to the apprenticeship recruitment channel?

It enables us to offer a structured development programme to trainees. This provides candidates with the confidence that they are embarking on a worthwhile career. We are in competition for the best candidates with the national accountancy firms and to an extent the apprenticeship programme helps provide a level

playing field. One other benefit is obviously the financial assistance provided towards training costs.

### In your opinion, what is the unique selling point of this specific higher apprenticeship programme?

The programme isn't a one-off initiative. It is a scheme with widespread national support and if we find it to be a success this year we will be able to participate again in future years. It will become an integral part of our student recruitment and development.

# NEXT STEPS



## I WANT TO BECOME AN APPRENTICE

There are a number of ways to kick-start your ATT apprenticeship.

### REGISTER WITH THE NATIONAL APPRENTICESHIP SERVICE (NAS)

The NAS is England's apprenticeship agency. It is dedicated to developing apprenticeship programmes and linking up training providers, employers and apprentices. By registering with the NAS you'll have access to their recruitment service where you can search and apply for apprenticeship vacancies.

[www.gov.uk/apply-apprenticeship](http://www.gov.uk/apply-apprenticeship)

### FIND AN APPRENTICESHIP INDEPENDENTLY

Employers of all sizes looking to take on apprentices will advertise their vacancies on job sites including – but not limited to – Reed; NotGoingToUni; AllAboutSchoolLeavers and others.

### THROUGH TRAINING PROVIDERS

Some large training providers have apprenticeship vacancies listed on their websites, for example:

[kaplanapprenticeships.co.uk](http://kaplanapprenticeships.co.uk)

[bpp.com/apprenticeships/apprentice-info](http://bpp.com/apprenticeships/apprentice-info)

Download the Apprenticeship Vacancy Search app on your phone!



Apple App Store  
<http://j.mp/EarnLearnSucceediOS>



Google Play  
<http://j.mp/EarnLearnSucceedgoogle>





## I WANT TO EMPLOY AN APPRENTICE

If you are an employer interested in taking on apprentices, and would like more information and useful links please visit our website

[www.att.org.uk](http://www.att.org.uk).

Here are the six steps you will take to employing an apprentice.

1. [Check the Professional Services Higher Apprenticeship](#) framework to ensure your post is of the suitable level. Employers in England and Wales can contact the NAS for help or advice.
2. [Register your interest](#) in employing an apprentice with the NAS.
3. [Find a training organisation](#) that offers apprenticeship training – they will handle your apprentice's training, qualification and assessment.
4. Check if you are [eligible for a grant](#) and apply.

5. [Advertise your apprenticeship](#) – your training organisation will do this for you through apprenticeship vacancies. You can publicise and track your vacancies by registering as an employer.

6. [Select your apprentice](#) and make an apprenticeship agreement with them.

You can find useful links and other details on the ATT website.

For more information visit

[www.att.org.uk/sixsteps](http://www.att.org.uk/sixsteps)



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