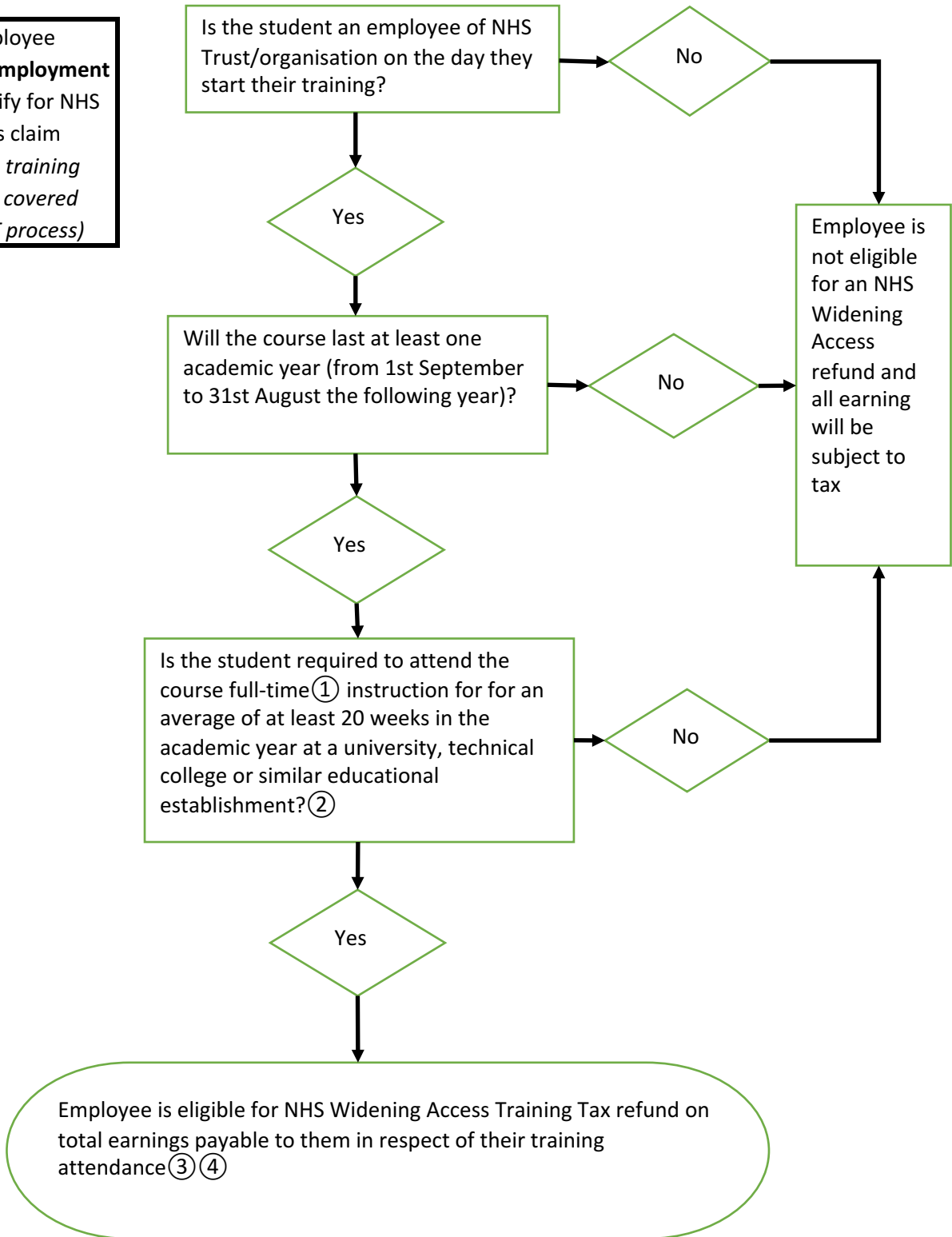




TAX Process instructions for NHS Widening Access Claims for assessing eligibility on commencement of the course

Please note employee must be on an **employment contract** to qualify for NHS Widening Access claim (individuals on a training contract are not covered by the NHS WAT process)



Notes

Please note this instruction is in accordance with Statement of Practice 4/86 and the Lines to Take issued to NHS Trusts in 2015.

- ① Full time means the employees normal working hours are now wholly spent training. This means it can apply to someone working part-time eg. 20 hours/week if all 20 hours are spent training.
- ② The educational establishment must be open to members of the public generally, offer more than one course of practical or academic instruction, and must not be run by someone connected to student or the NHS
- ③ When the NHS Widening Access Training conditions are met no tax will be due on the earnings paid to the trainee in respect of attending the course. If pay is aggregated, the amount payable for training should be separated out and the tax refund claimed on that amount. Where student is subject to salary sacrifice, 'net' taxable earnings should be used.
- ④ When considering refunds for past years, please note the following:
 - For any courses starting before 6th April 2013**, claims should be submitted to HMRC for processing refunds using a schedule as per the agreed process.
 - For any courses starting on or after 6th April 2013**, operate the EYU process for any finalised years (adjust FPS for current year) within ESR and once the ESR report has confirmed the adjustment, reduce the pay over in the next pay period

IF EMPLOYER/TRUST/ORGANISATION NO LONGER EXISTS AND RELEVANT PAYROLL DETAILS ARE NOT HELD, CLAIMANT SHOULD BE ADVISED TO CONTACT HMRC DIRECTLY. PLEASE ENSURE EMPLOYEE ADVISES HMRC THAT REASON FOR CONTACT IS DUE TO TRUST NO LONGER IN EXISTENCE.

Further guidance is available on HMRC.GOV.UK for employers here:

<https://www.gov.uk/guidance/widening-access-training-scheme-refund-income-tax-and-national-insurance-to-nhs-workers>

and for employees here:

<https://www.gov.uk/guidance/widening-access-training-scheme-refunds-for-nhs-trust-workers>