

## Employment Allowance

Employment Allowance allows [eligible employers](#) to reduce their annual National Insurance liability by up to the annual allowance amount.

Allowance	2025 to 2026 rate
Employment Allowance	£10,500.00

## Apprenticeship Levy

Employers and connected companies with a total annual pay bill of more than £3 million, are liable to the [Apprenticeship Levy](#), which is payable monthly. Employers who are not connected to another company or charity will have an annual allowance that reduces the amount of Apprenticeship Levy you have to pay. Apprenticeship Levy is charged at a percentage of your annual pay bill.

Allowance or charge	2025 to 2026 rate
Apprenticeship Levy allowance	£15,000
Apprenticeship Levy charge	0.5%

