



Request

1. Since 1st April 2022, has the local authority supported any employees to study the CIPFA PQ level 7 apprenticeship?
2. If so, were any of these employees under 25 years old during any part of their apprenticeship.
3. If the answers to the previous two questions is `yes' then please can you confirm that employer national insurance was correctly accounted for?
4. Were employer national insurance contributions initially miscalculated?
5. Has this FOI request prompted the local authority to rectify an overpayment of employer National Insurance contributions?
6. If applicable, what was the approximate overpayment amount identified (to the nearest £ thousand)?

Response

Yes

Yes

No , Rate A NI paid

Yes

Yes

£2500.00