



Guidance for completing the EMA Application Form Academic Year 2011/12

Please read carefully.

Failure to complete form properly could result in a delay to any award being made.

Please contact us if you or your parent/carers need help completing the form.

The Application – what will I need?

- **A pen!** We can't accept applications completed in pencil. Please use blue or black ink and if you make a mistake, clearly initial the changes. Please also ensure you have the correct year's application form; these change annually and a previous year's form can't be used.
- **Please keep your school or learning centre record up to date.** Some information on the EMA system is now fed from these records. If you've moved address or perhaps live with a different parent/carer, please ensure your school/learning centre has been informed. Your application may be delayed if the address or other information differs from that held by your school or learning centre.

Section 1 (A): YOUNG PERSON PERSONAL DETAILS

- Please provide your original birth certificate or passport as proof of age – unfortunately we are unable to accept medical cards, baptism certificates or photocopies.
- Original documents will be returned as soon as possible.
- Enter your date of birth using DD MM YYYY format. For example if you were born on 12 April 1994, enter 12 04 1994
- If you have not been ordinarily resident in the UK for 3 years, you may still be considered for an EMA.

Section 1 (B): PERSONAL NATIONALITY AND RESIDENCY DETAILS

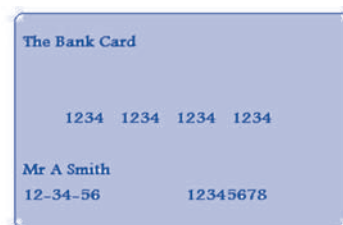
- To be eligible for an EMA, a young person must meet the nationality and residency requirements of the programme. In all cases a young person should provide evidence depending on their circumstances.
- More information about nationality and residency could be found in the EMA Guidance Document on the EMA website www.emascotland.com
- If you have not been resident in the UK for 3 years you must provide evidence of your residency status.

Section 2: COURSE/LEARNING CENTRE DETAILS

- The learning centre details relate to the school or learning centre at which you intend to study, volunteer or train, during the period which you would receive any EMA payment(s) if eligible.
- If you intend to study, volunteer or train between two schools, school and college or other learning centre(s) over the same period, enter details of the place at which you will spend the most time.
- To be eligible for an EMA under the school or voluntary scheme, you must be attending school or voluntary centre for a minimum of 21 guided learning hours (timetabled hours including study periods). If applying under the activity agreement scheme, you must attend your learning centre as timetabled on your learning programme.

Section 3: BANK/BUILDING SOCIETY ACCOUNT

- The name of the person holding the account must be the EMA young person only, except where the applicant has additional needs which makes this impractical.
- To receive an EMA payment you must hold a bank/building society account which accepts payments by Bank Automated Credit System (BACS) Transfer without a roll/ref number. If unsure, please check with your bank/building society.
- Payments will normally be paid directly into your bank/building society account on a fortnightly cycle in arrears.
- Sort code – this is a 6 digit number.
- Account number – this is an 8 digit number.
- Please do not use the 16 digit number which appears across the card.



Section 4: INDEPENDENT STATUS

- If you received benefits payments e.g. income support, in your own right please provide a Benefits statement or a Tax Credit Award Notice (TCAN) TC602 showing income for 2010-11. If unavailable, part C should be completed by the Department for Work and Pensions (DWP).
- If you are living under the care of the Local Authority, please include a letter from the Local Authority confirming your address and circumstances. This should be signed by an official from the Local Authority and include an official stamp.

Section 5: FAMILY DETAILS

- Please tick the appropriate box(es) relevant to your household.
- If you have ticked the box which states that you live on your own, you do not need to fill in address details of parent(s)/carer(s) (section 5).
- If you have ticked that you do not live with a parent/carers but are still under their guardianship and/or financial support, enter correct address details in boxes provided.
- The term 'parent' as it appears can refer to your father, mother, carer, step-parent or parent's partner who lives in your home.
- The term 'partner' as it appears can refer to your spouse, civil partner or live-in partner.
- Please provide a 2011/12 child benefit award letter as proof of guardianship and other dependant children. This may not be sent automatically and may have to be requested. If your parent/carers does not have one, this can be requested by calling the Child Benefits Office on 0845 302 1444. It's better to do this as early as possible as the feedback we have received is that this number is often engaged for long periods of time, especially during August and September. Please note that the review letter, normally sent as you approach your 16th birthday, can't be used. If you live on your own or with someone other than the person who has received Child Benefit payments, full details must be provided in the additional information sheet of the application form. Your application may be delayed until guardianship is clarified.
- Please include proof of any other dependant children not shown on the child benefit award letter e.g. college/university letter confirming enrolment or SAAS award letter in other dependent child's/children's name(s).
- If you live in a lone parent household, please provide a current council tax notice showing single persons/lone adult discount as proof. If you do not receive this allowance e.g. if an adult sibling or grandparent also lives with you, please ensure they are clearly declared on the application form.

Section 6 (A): HOUSEHOLD INCOME completed by parent(s) / carer(s)

Please note additional documentation may be required to complete this application form.

- If a young person is independent (receiving income support in their own right) or in the care of the Local Authority, section 6 should not be filled in.
- If your household has a full Tax Credit Award Notice (TCAN) TC602 from HM Revenue and Customs (HMRC) for 2011/12, based on household income for 2010/11, the complete finalised notice should be submitted along with your application form. We need the actual, *not estimated* income for 2010/11 detailed on the inside pages of the TCAN. We don't use any working or family tax credit amounts paid to your parent/carers. Information detailed on a TCAN can vary and we may still have to request further evidence.

Please note that TCAN must be for 2011/12 and show actual and not estimated income figures. NB

– If TCAN TC602 is not yet available, please still submit your application form with TCAN to follow.

Section 6(B): HOUSEHOLD INCOME

- If no TCAN for tax year 2010/11 is available, details will have to be entered into the relevant boxes in section 6b. The following documentation must be provided where applicable:

Social Security Benefits

- If receiving benefits please submit a P60U certificate, or alternatively detach and send Part C only to the Department of Work and Pensions (DWP) to be completed.

Jobcentre Plus Benefits

(Employment & Support Allowance, Incapacity Benefit, Income Support, Job-Seekers Allowance, Bereavement Benefit)

The address of the office dealing with your claim may differ depending on your postcode.

Please call the benefits helpline on 08456 088749 for further information.

Falkirk Council can accept no liability for incorrect or out of date information and/or loss of payment as a result of late submission of EMA Application. If in doubt please contact DWP before posting.

Disability Living Allowance

DLA Unit

Warbreck House

Warbreck Hill Road

Blackpool

FY2 0UZ

08457 123456

Carer's Allowance

Carers Allowance Unit

Palantine House

Lancaster Road

Preston

PR1 1HB

08456 084321

Pension Credit

The Pensions Service

PO Box 3

Edinburgh

EH91 5AF

08456 060265

Other Contacts

Inland Revenue

08450 703703

Tax Credits

08453 003900

Child Benefit

08453 021444

Earnings as an employee (if you are self employed please go to page 4)

- A 2010/11 P60 confirming earnings from employment, or a valid week 52/month 12 payslip, providing these show year to date (cumulative) income.
- If you made pension contributions to an HM Revenue & Customs-approved pension scheme (other than through your employer), you should deduct the grossed up¹ amount for year 2010/11 from the total household income. You must provide evidence from the pension fund scheme. If you made contributions through your employer, you do not have to deduct anything².

Allowable Expenses Incurred:

Deduct

- Any expenses which you met from your earnings and which arose wholly, exclusively and necessarily in the course of your work (as well as travelling expenses necessarily incurred in the performance of your duties).
- Certain payments from your earnings which are deductible for income tax purposes, such as fees and subscriptions to professional bodies and learned societies, employee liabilities and indemnity insurance premiums, and agency fees paid by entertainers.
- Flat-rate expenses agreed by your employer and HM Revenue & Customs, to maintain or renew tools or special clothes (such as a uniform) that are necessary to do your work.

If you paid such expenses and were not reimbursed by your employer, deduct the amount of these from your gross pay. If your employer reimbursed you, do not

- include the reimbursed amount received in your claim, or
- make any deduction from your earnings.

¹For assessment purposes the amount deducted is 'grossed up'. This is to convert the contribution to the amount before tax, e.g. customer pays £100 into scheme – grossed up amount is £125 (£100*(100/80)), the '80' representing the 100 minus the basic rate of income tax.

²These are ignored because they are taken before tax and the person's gross taxable pay will be reduced by the amount of the contribution. This ensures treatment of pensions is the same.

Benefits from your employer(s)

(e.g. company car and fuel, taxable vouchers and payments in kind from all jobs)

You may have received benefits from your employer which were not paid out in wages but which were taxable. These are called benefits in kind. Your employer should have given you information about these by 6 July 2011, usually on a form P9D or P11D. You do not have to work out the amount of each individual benefit – your employer will tell you the taxable values.

If you have not received a form P9D or P11D for the year 6 April 2010 to 5 April 2011 and you think you should have, ask your employer or phone HMRC.

For assessment purposes take into account the value of the following benefits in kind:

- Any goods and assets your employer gave you that you could sell for cash or anything bought for, or paid to you, other than at market value. For example gifts of food, drink, fuel, cigarettes, clothes etc. The amount to include should be found at section A of the P11D or the third or fourth boxes in section A(2) of the P9D.
- Any payments made by your employer which you should have paid. For example, if your employer paid your rent directly to your landlord or paid your gas, telephone or electricity bills or your income tax liability. Again, these amounts are shown on forms in section B of the P11D and section A(2) of the P9D (in the first, second and, if appropriate, fifth boxes).
- Cash and non-cash vouchers and credit tokens, such as company credit cards. The value of these benefits is shown at section C of the P11D and at section B of the P9D (add together all the boxes at section B).

If you earn at a rate of £8,500 or more a year (including any benefits in kind), or you are a company director, the following benefits are also taxable and form part of your income for assessment purposes –

- Mileage allowance payments, paid to you for using your own car for business, in excess of the tax-free 'approved amount'. The taxable amount is shown at section E of form P11D.
- The cost, where your employer paid someone else for any other running cost (for example, insurance). The taxable amount is included with the other expenses at section N of the P11D.
- Any company car or car fuel benefits provided by your employer. These can be found at boxes 9 and 10 at section F of the P11D.
- Expenses payment made to you or on your behalf (shown at section N on form P11D).

If you have had benefits from more than one employer, add the figures together to show the amounts received from all employments.

Enter the total of these benefits for the year to 5 April 2011 rounded down to the nearest pound. For example, if your 2010/11 benefits in kind were £254.36 enter £254.

If you

- Are not paid any mileage allowance for using your own car for business, or
- Receive less than the 'approved amount' of these allowances, you can deduct the difference between the 'approved amount' and what you receive from your employer, from your earnings as an employee (see previous section).

Income from self-employment

If you are in self-employment (either on your own or in partnership), enter your profit:

- If you completed a Tax Return form SA200, your profit is the figure in box 3.10.
- If you completed a Tax Return form SA100, your profit is the figure in box 25 of the short return or box 71 of the full return.
- If you have more than one business, work out your total profit by adding together box 25 of the short return or box 71 of the full return from each of your tax returns.
- If self-employed, a 2010/11 Self-Assessment Tax Calculation (SA302) or full accounts for 2010/11 should be submitted. Should these not yet be available and you are applying before January '12, the Accountant's Certificate on Part B should be completed. This can only be accepted on a temporary basis until actual confirmation is provided and may mean the application is delayed or dealt with on a provisional basis only. Provisional awards are not available throughout the full EMA session.

Enter your total profits

minus

- The gross amount of any contributions you made to a pension scheme or retirement annuity contracts;
- The gross amount of any payments made to charity via gift aid;
- Any amount you added on for averaging perhaps because you are a farmer or market gardener with fluctuating profits. (Averaging is not allowed in claims).

plus

- Any amount you deducted for averaging on the Self-employment pages of the full Tax Return.

Please round down this total to the nearest pound before entering. For example, if your profits are £8,345.65, enter £8,345. Please note, if you carry on a trade outside the UK, you should enter your profit in British pounds, not in the foreign currency.

If your business received other income or profits, for example rental income, include the profits here.

If you are now self-employed but had no income from self-employment in 2010/11 leave blank.

Working out your profits if you have not sent HMRC your tax return

Your business profits is the difference between:

- your turnover – all the money your business earned for work you have done or goods you have sold, and
- your allowable business expenses.

Do you have a yearly date on which you make up your books? If so, that is your accounting date. The profit to enter is your 12 months' profit up to your accounting date in the year to April 2011. Please round down this total to the nearest pound before entering it. For example, if your profits were £8,345.65, enter £8,345.

If you have only just started working for yourself or need help working this out, call the HMRC Self Assessment Helpline on 0845 9000 444.

Losses

If your business made a loss in the tax year 2010/11 you deduct the loss from

- any other income you may have for that year, or
- in a 2 parent application, any other income which you and your spouse or personal partner may have for that year.

If this does not use up the entire loss, the balance (that is, the unused part of the loss after deducting the amounts set against other income in the year) may be carried forward to be set against the profits of the same business in a future tax year.

For example, if you had a loss in 2009/10 and there is some loss remaining after the deduction from total income for 2010/11, the unused part of the 2009/10 loss may be brought forward and deducted from the profits of the same business in the tax year 2010/11.

Other Income

In addition to social security benefits and earning from your work, we also take into account any miscellaneous income in the year 6 April 2010 to 5 April 2011.

Enter the income you (and/or your partner) received. Then round down the total to the nearest pound. For example, if your total was £134.76, then enter £134.

Do not include the following:

- Maintenance received from a former partner
- Working Tax Credit and Child Tax Credit
- Young person loans. You should also not deduct young person loan repayments from your income
- Other young person grants such as those to meet the cost of tuition fees, child care, etc.
- War pensions, or pensions or annuities payable under German or Austrian law to victims of Nazi persecution.
- Income your children may have had, unless it is taxable in your name or your partner's name.

Notional Income

Income that you are treated as having received

Notional income also includes income that you are treated as having received, even though you may not have. It may include:

- Income that you have deprived yourself of. For example, to get tax credits, more tax credits or other applicable income.
- Income that you were entitled to but did not apply for. For example, a social security benefit or allowances paid to local government councillors or civic dignitaries. This does not apply to
 - a deferred state pension (although when it is paid, a social security pension lump sum or an enhanced state pension will count as 'pension income' for assessment purposes)
 - a deferred personal pension
 - a deferred retirement annuity or
 - compensation for personal injury
- Income you lost out on because you worked for less than the going rate (or for nothing) and the person you are working for, or to whom you are providing a service, has the means to pay. This does not apply to
 - voluntary work (for example, helping out in a charity shop or Citizens Advice Bureau), or
 - employment or training programmes.

Please provide appropriate evidence.

UK Pensions

Enter the amount of any State Pension you received in 2010/11, including

- The basic (or old age) pension
- The social security pension lump sum
- State earnings related pensions (SERPS)
- Graduated pension (graduated retirement benefit)
- Industrial Death Benefit
- Widow's Pension
- Widowed Mother's Allowance, Widowed Parent's Allowance
- Any increase for a dependent child
- Any incapacity addition or addition for a dependent adult
- Any increases paid by the Department for Work and Pensions or Department for Social Development to up rate a guaranteed minimum pension.

Do not include the Christmas Bonus and the Winter Fuel payment.

Please provide appropriate evidence.

Other UK Pensions

If you received a pension other than a State Pension, include the full amount before any tax was taken off. Your pension provider should provide you with a P60 (or similar certificate) by the end of May each year showing the amount of pension paid and tax deducted.

Also include any annuity payments from a pension scheme. If your pension includes an extra amount because you were disabled by injury on duty, or by a work-related illness (compared to what would have been paid had you retired at the same time on ordinary ill health grounds), exclude that extra amount.

If you receive a pension from outside of the UK it should be included as foreign income (see below).

Income from Savings and Investments

Include interest from any personal or joint bank or building society accounts. This is the interest before tax was taken off (the gross interest). Your passbook or statement will help you work out this figure. If

you received company dividends from any UK company (including dividends from a company of which you or your partner, or both of you are directors), add the tax credit shown on the voucher supplied by the company, to the dividend.

Ignore tax-free savings (for example, ISAs, TESSAs, PEPs, Index Linked and Fixed Interest National Savings Certificates and Children's Bonus Bonds).

Also include here a 'chargeable event' gain from a life insurance policy. Include the full amount before 'top slicing' relief for income tax. Please provide appropriate evidence (income statement/tax voucher).

Property Income

Include income from property or land in the UK that you owned or leased out. If this was part of your business income (if you were self-employed), include it here. Ignore any income covered by the 'Rent a Room' scheme (briefly, if you let furnished accommodation in your own home for up to £4,250 a year).

If your rental property made a loss, relief for this loss (for tax credits purposes) is generally given in the same way as for income tax. Normally, the loss should be carried forward and set-off against profits from the same source in the following tax year.

If, however, part of the loss arises from capital allowances or from agricultural land, that part of the loss may be set against other income which you (but not your spouse or partner) may have, either in the tax year in which the loss was made or in the following tax year. In such cases, the amount of loss relief available for tax credits purposes is based on your tax calculations.

Please provide appropriate evidence.

Trust Income

If you received income from a trust, settlement or a deceased person's estate, the trustees or administrators will have given you a certificate telling you what income was paid to you. Include the gross income (that is, the amount before any tax was taken off).

Please provide appropriate evidence.

Foreign Income

For example, income from investments and property overseas, non UK pensions and social security payments from overseas governments.

Include the full amount, whether or not it was remitted to the UK, in British pounds not the foreign currency. Also, include the gross income (the amount before any foreign tax was taken off) even if it is not taxable in the UK because of a double taxation agreement.

If you receive a foreign pension, whether or not it was remitted to the UK, you should include 90% of the full amount received (in British pound, not the foreign currency).

You may deduct any banking charge or commission paid when converting foreign currency to British pounds.

Please provide appropriate evidence.

Deduction from Income

The sum total income under the sections:

- Notional income
- UK pensions
- Other UK pensions
- Income from savings and investments
- Property income
- Trust income
- Foreign income

are subject to a £300 disregard. If the sum total is £300 or less, it is treated as nil. If the sum total is more than £300, only the excess is taken into account.

What else?

We may have to ask for other information depending on your application and if this is the case, we will write to you. Our application form will also be returned to you at this time and information or corrections which need to be made will be highlighted for your attention. Please check this and return along with any documents requested before the deadline detailed in our letter.

Some documents we ask for are important originals which you may not wish to post by regular mail. You can use recorded delivery, however we can only return these by the same if your addressed envelope is correctly prepaid and marked with the recorded delivery sticker. Recorded delivery returns are held securely and posted once a week so it is possible other correspondence may be received first. **If you are posting the application please check the postage is correct; a first class stamp will not be enough.** Insufficient postage incurs a penalty fee from Royal Mail and considerably delays delivery which can result in a loss of payment. **Falkirk Council accepts no liability for items lost or delayed in the post.** You may prefer to take the application to any of the main One Stop Shops where a member of Customer First staff can copy your documents while you wait. Please ask the member of staff to certify (stamp and/or sign) the copies to acknowledge the originals have been seen. Please note that Customer First staff are unable to answer specific EMA queries or approve supporting evidence.

Please note that should you choose to hand-deliver your application to Sealock House, it will not be possible to have it assessed while you wait. All applications, whether posted or delivered, are dealt with in order of receipt and applicants contacted in writing as soon as possible thereafter (normally within a week although subject to volume of work). We're happy to help applicants or parent/carers with any aspect of EMA, including completion of the application form or absence procedures. Unfortunately, we do not always have access to facilities where we can speak to you confidentially and for this reason, personal visits are discouraged. However, if you do need additional help, most general queries can usually be quickly answered by phone or found within the information on our EMA webpage:
<http://www.falkirk.gov.uk/shortcut/ema.htm>.

Double check! Please be careful when providing your bank details. If you provide incorrect information, it can take up to 6 weeks to trace and may result in a loss of payment. Please only provide a 6 digit sort code and a personal 8 digit account number; our system is unable to make payment to any account requiring a roll or reference number. If in doubt, please check with your Bank.

Remember, your application must be in our hands within the first 6 weeks of term to allow authorised payments from the start of term. If you are nearing a deadline please submit the application with as much information as possible, even if incomplete. Applications may be returned for clarification/other information, but missed payments can be backdated subject to authorisation from your school.

When your application is approved, you'll receive a notice of entitlement and a learning choices agreement which must be signed and taken to school. We will also send you an EMA handbook which has useful information about the types of award, learning agreements, absence procedures etc and a note of payment dates.

If you are a home educated young person, please contact us for further guidance.

If you get stuck, don't worry! Check the EMA page of the Falkirk Council website
<http://www.falkirk.gov.uk/ema>. or contact us.

