

GUIDANCE NOTES FOR EMPLOYERS

These notes have been prepared by way of guidance to firms employing tax trainees who will be studying for the examinations of The Association of Taxation Technicians.

They are provided as a basis for discussion between employer and employee only. The Association cannot guarantee or insist that employers offer these training provisions; however, experience has shown that they can be useful to both employers and employees when drawing up a contract. The notes are based on conditions relating to qualification for membership of the Association.

Any or all of the provisions may be included in the employee's contract of employment or may form the basis of a separate document. The notes have been prepared by way of guidance in extending the normal terms and conditions of employment, which have already been, or are to be, agreed between an employer and an employee studying for the examinations of the Association ("the student"). That is the sole purpose for which the notes are intended to be used, and they are not necessarily suitable for any other purpose.

It is not possible for general provisions of this kind to be precisely suited to the exact circumstances of any given relationship between a particular firm and its employees; therefore, careful consideration should be given as to which provisions are apt to fulfil the particular requirements.

The Association does not accept liability for loss, however arising, caused by the inclusion in, or omission from, any contract of items included in, or omitted from, these provisions. To be protected from the consequences of any such inclusion or omission, independent legal advice should be obtained on the final form adopted, and the Association recommends that this be done. Ideally, the contract between the employer and the student should cover the following:

Method of study

Whether this is to be by way of distance learning', day release or evening courses, a combination of these, or some other method. Whether the employer will insist on the use of a particular training provider.

Leave of absence

1. The amount of study leave and whether this is in addition to, or instead of, normal holiday entitlement.
2. When such study leave can be taken.
3. In addition to any study leave, the amount of time permitted to attend:
 - (i) day release study courses;
 - (ii) revision courses;
 - (iii) ATT student residential conferences.
4. Provisions for further study leave, courses etc should the student be required to resit all or part of the examinations.

Costs and expenses

Whether the employer will pay on behalf of the student, or reimburse the student for

1. The fees charged by the Association for registration as a student.
2. The fees charged by the Association for an application for exemption from a paper or papers in its examinations.
3. The fees charged by the Association for entry to its examinations.
4. The costs incurred in connection with 'distance learning' courses, day release or evening courses providing tuition for the examinations, and whether or not travelling costs are included.
5. The costs incurred in connection with attendance at ATT student residential conferences.
6. The cost of textbooks not included in (4) above.
7. A student rate subscription to Tax Adviser or any other official journal of the ATT.
8. The fee charged by the Association for admission to affiliate status.
9. The fee charged by the Association for admission to membership.
10. The fees charged by the Association for resitting all or part of the examinations.

Whether the student should reimburse the employer for examination entry fees should the student withdraw from, or fail to attend, any examination without reasonable excuse or prior discussion with the employer.

Arrangements for the student to reimburse the employer for any fees refunded by the Association on withdrawal from any examination. Employers should note that such fees are refunded to the student personally, even if payment originated from the employer.

Guidance and monitoring

Whether the employer will appoint a Principal to act as a mentor and be responsible for supervision of the student's training.

Whether the student is required to provide to the employer copies of any reports and/or test results from any training provider.

The anticipated dates of sitting the examinations, and arrangements for deferral if the employer and/or student consider this advisable.

Duration and notice

The period covered by the provisions of the contract.

Provisions for cessation of the contract, for example due to:

1. cessation of employment;
2. cessation of study by the student;
3. the passing of the examinations;
4. failure to pass the examinations within a certain period;
5. failure to pass the examinations at the second or subsequent attempts;
6. failure to attend an examination without reasonable excuse;
7. failure to renew registration as a student;
8. refusal by the Association to register the student as a student or examination candidate.