

# Information for Early Years and Childcare Providers – Early Years Funded Entitlements

This document is distributed by West Sussex County Council on behalf of the Department for Education.

## For those parents who are starting work or returning to work from parental leave

Previously if a parent on parental leave wanted to apply for childcare for the child they were on parental leave for, or if a parent was taking up new employment, they were only able to apply for an eligibility code 31 days before they returned to employment or started new employment. This was the '31 day rule'.

As part of the rollout of the expanded entitlements for working parents we have amended this rule. Now parents who plan to start or return to employment on or before **30 September 2024** will be able to apply for a code from **12 May**, alongside other parents who intend to take up a place on **1 September**.

This applies to parents on maternity, paternity, adoption or shared parental leave, who are applying to use the entitlements for the child that is the subject of the parental leave. It also applies to parents taking up new employment.

If a parent is applying for childcare for an older child, who is not the subject of the parental leave, they can continue to apply as before.

Foster carers who are planning to start or return to work will continue to apply through their local authority, rather than through the online system, as normal.

From **1 October 2024**, parents who are starting work or returning to work from parental leave will be able to apply for the Early Years Funded Entitlements (EYFE) from the following dates:

| <b>Date of starting or returning work</b> | <b>When can parents apply from</b> | <b>When parents can use entitlements from</b> |
|---|------------------------------------|---|
| 1 October to 31 January                   | 1 September to 31 December         | 1 January                                     |
| 1 February to 30 April                    | 1 January to 31 March              | 1 April                                       |
| 1 May to 31 September                     | 1 April to 31 August               | 1 September                                   |

For applications from the **12 May**, the following process applies for a parent in this situation:

1. Parents will go to gov.uk and begin the application process as normal.
2. When parents reach the page that says, "when will you start / did you start this employment" or "when will you return to work / when did you return to

work” and enter their planned start date, it will say that their application is ‘pending’.

3. If the parent is already **known to HMRC** as they have previously applied for an eligibility code for another child or for Tax Free Childcare, **HMRC will issue them with a letter with a single use temporary code, starting with 11x.**
4. If the parent is **applying for the first time**, HMRC will issue them with a **letter that will instruct them to call HMRC.** A member of the HMRC team will then talk the parent through the application, and if eligible, **manually issue them with a single use temporary code over the phone.** HMRC will follow this up with an **email containing the code.**
5. Parents will then take this code to their Early Years and Childcare provider, who **must** validate the code and secure a place.
6. Parents will still need to log into their childcare account **within 31 days prior to their start or return to work date, to complete the application process and receive their normal digital code.** They will then need to take this code to their provider as normal.

Single use temporary codes can be validated via the Online Provider Portal in the usual way. The parent should receive their letter within one to two weeks of making their application, enabling all parents to receive a code in good time.

It is important to note that this is only for the EYFE for working parents. To access Tax Free Childcare, parents can only apply within 31 days of starting or returning to work.

## **Reconfirmations for parents receiving Tax-Free Childcare**

The application system requires parents to reconfirm their eligibility for Tax-Free Childcare and working parent entitlements every **three months**, with a four week window before the end of the three month period when parents can reconfirm.

Due to the three month eligibility period, parents who reconfirm their Tax-Free Childcare eligibility **before 12 May 2024**, will **not be able to apply for a code** to access the **new 2 year old EYFE** until their reconfirmation window next opens.

### **Parents who reconfirmed their Tax-Free Childcare account before 12 May 2024**

For some parents who reconfirmed **before 12 May 2024**, this will mean that their next reconfirmation window does not open until **the second half of June or July**. For example, if they reconfirmed on 11 May 2024, their next reconfirmation deadline would be 11 August 2024. Their four week reconfirmation window would therefore open on 11 July 2024.

For the parents who have a later reconfirmation window providers must not set deadlines before 31 July. HMRC are working to ensure every parent can access a

code and confirm their childcare place in time and have set out below how they are going further to reassure parents affected by this issue.

After **12 May**, if a parent's reconfirmation window opens on or after **9 June 2024**, they will **automatically receive a letter from HMRC by 24 May 2024**. The letter will provide a valid temporary code and instructions on how to use it to claim their entitlement. This will be a single use code, which will start with 11, which providers will be able to validate in the same way as automatic codes.

Parents will still have to reconfirm through their Childcare Account when their reconfirmation window opens and will still receive a digital code, but parents do not need to wait until this point to confirm their place with their provider. Parents will need to take their digital code to their provider for validation as normal once they have reconfirmed their eligibility.

### **Parents who have a reconfirmation window before the 9 June**

If a parent's reconfirmation window opens **before** the **9 June**, they will **not receive a letter** as their reconfirmation window will open in good time to register for a code digitally and give it to their provider.

### **Parents waiting for their code**

Some parents may want to reserve a place with a provider while they wait for their code, and we would encourage providers to help them do this where possible. If they can provide evidence that they receive Tax Free Childcare, for example by showing their provider their childcare account, then they will automatically be eligible for the new entitlement as the eligibility is the same.

Early Years and Childcare providers should make sure that parents know that they will lose the ability to take up a funded place if they do not give a code to their provider.

We also know that some providers can amend invoices if they have issued them before a parent has received their code. If this is possible for a provider to do, then we would encourage them to do so.

### **Parents falling out of eligibility temporary codes and grace periods**

We are aware that a very small minority of parents may fall out of eligibility in the time between receiving a manually issued (temporary) code and reconfirming their eligibility using their Childcare Account. In this instance, the Department is committing to fund a grace period between 1 September and 31 December, which we will fund through the early years block of the Dedicated Schools Grant. This is a temporary alteration to the normal rules, to support the solution that we have put in place for this issue.

# Questions and Answers

## Parents who are applying for the first time

Starting from 12 May, eligible working parents whose children will be aged between 9 and 23 months old on 31 August, can apply to receive up to 15 hours childcare starting from September 2024.

When you apply, you will receive a code to give to your childcare provider. It is important to remember that codes need to be reconfirmed every three months, so parents applying any time before 1 June will need to reconfirm their code prior to the offer starting in September.

Parents are able to claim their place the term after their child turns the relevant age. This gives local authorities and childcare providers enough time to prepare.

There is no limit on the number of codes available, so parents don't have to apply on 12 May itself. We recommend, however, that parents reach out to their preferred provider now, to check when they will require the code and that parents apply before the school summer holidays.

### How do parents apply?

Parents apply on [Gov.uk](https://www.gov.uk) once they have checked the [eligibility criteria](#). Parents will need to make sure they have the following information to hand before starting the application:

- your national insurance number (or unique taxpayer reference if you are self-employed)
- the date you started or are due to start work,
- details of any government support or benefits you receive,
- the UK birth certificate reference number (if you have one) for your child.

They may find out if they are eligible straight away, but it can take up to 7 days.

Once an application has been approved, they will get a code to give to their childcare provider.

Eligible parents are also able to access Tax-Free Childcare through the same application system. They can apply for Tax-Free Childcare at any time. However, if they don't wish to use Tax-Free Childcare, they don't need to apply for this to be eligible to apply for the 15 hours childcare scheme.

## Parents who also receive Tax-Free Childcare

### What if they are already registered for Tax Free Childcare?

Parents must reconfirm that they are still eligible for Tax-Free Childcare every 3 months. After 12 May, eligible parents will need to reconfirm to receive a code which will also enable them to access the new offer.

Parents who are already claiming Tax-Free Childcare and who reconfirm their eligibility before 12 May (and whose next reconfirmation window opens on or

after 9th June) will be automatically issued a code in the post from HMRC by 24 May.

This is to ensure every parent can give their code to their provider in good time. This code will be valid to use for 15 hours of government-funded childcare from September.

### **What if their reconfirmation window opens before the 9 June?**

If a parent's reconfirmation window opens **before** the **9 June**, they will **not receive a letter** as their reconfirmation window will open in good time to register for a code digitally and give it to their provider.

After **12 May**, if a parent's reconfirmation window opens on or after **9 June 2024**, they will **automatically receive a letter from HMRC by 24 May 2024**.

### **If a parent received a code in a letter from HMRC, does this make the code on their Childcare Account invalid?**

No. Both codes will be valid, but if they have two codes, one from the letter beginning with 11 and one from the website beginning with 50. Parents should provide the provider the code from the website beginning with 50, as this is the permanent digital code for the child.

If a parent only has one code (beginning with 11) then they can use this code to start accessing Early Years Funded Entitlements. Parents **must** remember that once the reconfirmation window opens, they will still need to reconfirm their eligibility through their Childcare Account and share the digital code they will receive at that time (beginning with 50) with their chosen provider.

## **Parents on parental leave or starting a new job (affected by the 31 day rule change)**

### **Can a parent apply for government-funded childcare if they are on parental leave?**

If a parent is applying for childcare for an older child, who is not the subject of the parental leave, they can continue to apply as before.

If they are applying for the child who is the subject of their parental leave, we have extended the period where a parent starting a new job or returning to a job after parental leave (including maternity leave) can apply for government-funded childcare.

Previously, there was a 31-day window in which new parents could apply for childcare before returning to work.

Now, as long as a parent plans to return to work from parental leave or start a new job by the end of September 2024, they can start to apply for a free

childcare code on 12 May at the same time as everyone else, giving them plenty of time to secure a place.

Parents on parental leave or starting a new job will need to apply online but will then receive a letter in the post within 1 to 2 weeks so they can access their childcare entitlement.

Parents who plan to start or return to work between 1 October 2024 and 31 January 2025 will be able to apply for a code from 1 September 2024 to use from 1 January 2025, in line with existing termly deadlines.