

Dumfries and Galloway Council

Education Maintenance Allowance 2026/2027

Guidance Notes

These notes accompany the 2026/2027 EMA Application form. Please read these notes prior to completing your application (Subject to change).



Advice

A fresh application must be made each academic year, including any requested copies of all documents required to complete the assessment.

When completing the application form please answer each section, as best you can, and submit with the relevant financial documentation as soon as possible after making your application.

If you have any difficulties, please contact ema@dumgal.gov.uk

DEADLINES apply for the submission of an application form, so do not delay in sending this form.

You can send the form without the required documents, but you must send them to us once available. We will not be able to make a final decision until we have all the required documents. Parents who apply online at www.dumfriesandgalloway.gov.uk/schools-learning/schools/financial-support-education/education-maintenance-allowance-ema will receive an email in regard to financial documents that can be accepted to allow an assessment to take place. If you do send any documents at a later date, please remember to include the applicant's name, learning centre and date of birth so we can match them to the application. Late return may affect payments made.

PLEASE KEEP THIS GUIDANCE FOR YOUR OWN REFERENCE.

Introduction

The Education Maintenance Allowance (EMA) is a means tested weekly allowance payable in two-week instalments in arrears. Payments are made during term time only. The programme aims to increase participation and retention in post-compulsory education.

Eligibility

- You can apply for an EMA if you attend a school in Dumfries and Galloway, Home Educated, live in Dumfries and Galloway and travel daily to attend a school or college outwith Scotland or participate in a Young Persons Agreement. If you are enrolling in a Scottish College should apply to the College direct.

Students 16 years of age or over on or before 30 September may be eligible for an EMA from the beginning of term starting August 2026.

- Students 16 years of age between 1 October and 28 February, may be eligible for an EMA from January.
- For those eligible for full year award, if the application is not submitted by 30 September, the award can only be made from the week it is received by this office.
- For those who are eligible from January 2027, if the application is not submitted by 28 February, the award can only be made from the week it is received by this office.
- The cut-off date for processing application forms for academic year 2026/2027 is 31 March 2027. No applications will be processed after this date

- Household income is assessed on gross taxable household income for the period 6 April 2025 to end of 5 April 2026.
- The income thresholds for the EMA Programme, Academic Year 2026/2027 are currently as follows (subject to change):

Income	No. of dependent children in the household	Award
£0 - £24,421	1	£30
£0 - £26,884	2+	£30

- Dependent children are all those up to the age of 16 and those over the age of 16 and up to age 25 if they are in full time further or higher education. (Please provide confirmation of other dependant's attendance at University)
- If you are receiving education and are in the care of the local authority you are eligible for a £30 EMA award without having to provide evidence of household income.
- The course the young person is undertaking must be a course of non-advanced education, as defined in the EMA (Scotland) Regulations 2007 and the Education (Access Funds) (Scotland) Determination 2014.
- There is no deadline for submission of applications for young people applying for Young Persons Agreement EMA.
- To be eligible for an EMA, students must meet the nationality and residency requirements of the programme. In all cases students should provide evidence depending on their circumstances. If you have not been resident in the UK for 3 years you must provide evidence of your residency status.

More information about nationality and residency can be found in the EMA Guidance Document on the EMA website www.mygov.scot/ema

- You can apply for an EMA if you are Home Educated. You must have a history of being home educated.

Provisional Awards

Students may be eligible to receive a provisional award if a self-employed parent is temporarily unable to supply financial details. If a Self-Assessment Tax Calculation (SA302) is not available your parent(s) or carer(s) should send a letter from their tax advisor or arrange for their accountant to complete Part B of the application giving an estimate of their business profit for the year ended 5 April 2026. You are still required to send the SA302 from HMRC once you receive it.

For provisional award payments paid to those whose parents are self-employed, **a stop on payments will be made on 31 December and no further payments should be made until income has been finalised.**

If an applicant is paid an EMA provisional award that is not finalised then applies for EMA again in another year, the amount already paid should be deducted before any further payments are paid.

Provisional awards can also be made in cases where the household has experienced a change in financial circumstances as a result of redundancy.

Learning Agreement

A Learning Agreement is an agreement between the student and the Learning Centre/School. In order to receive a payment a student must have an acceptable Learning Agreement and it is each student's responsibility to ensure they have this. Once you have completed and returned an EMA application and have received an entitlement letter from the Education Support Services please take your letter to your school and they will help you complete the Learning Agreement. Failure to complete/return an agreement may affect your payments. Back payments to the beginning of a term will not be considered if a Learning Agreement is not returned in a timely manner.

The EMA is based on 100% attendance and students must normally be on a full time non advanced course and enrolled as full time i.e. attending 21 hours guided learning hours per week. Arriving late at school may also affect your payment. For Young Persons Agreement students and students living in Dumfries and Galloway but studying across the border the guided hours may differ.

School Holidays and Study Leave

Payments are not made for school holidays. EMA is paid during study leave. S5 pupils will be paid to the end of the school year if returning to school to enter 6th year if not then as with S6 pupils you will be paid until the date of the final SQA exam unless you find employment.

Sickness and Absences

It is your responsibility to contact your school if you are absent due to sickness and it may affect your payments.

Young Carers/Vulnerable Students

- Flexibility and additional support is extended to vulnerable young people. Written confirmation to support the young person's circumstances is required from Learning Centre and/or Support Worker and recorded in the Learning Agreement.

Please read the declaration.

If self-employed, a Self-Assessment Tax Calculation (SA302) 2025/2026 should be submitted. If this is not available at time of application other evidence should be sent until it can be obtained for example:

- Part B of application completed by your accountant (if you require this, please email us and we will send this to you, or you can print this from the webpage)

You will still need to send us the SA302 from HMRC when you receive it.

Part C Certificate of Benefits received

If you are in receipt of a benefit, please ask your local Job Centre to complete Part C unless you are in receipt of Universal Credit only. (If you require this, please email us and we will send this to you or you can print this from the web page)

If you are unable to do this, please send alternatives to this for example:

- If receiving benefits, please request a P60U certificate from the DWP or
- P60 certificate for Widow parents Allowance

Useful Contact Numbers

(subject to change)

Child Benefit Helpline
0300 200 3100

Carers Allowance Helpline
0800 7310 297

Department of Work and Pensions (DWP)
0800 1690 310

Tax Credit Helpline
0345 300 3900

HM Revenue and Customs Office
0300 200 3310
(request SA302 for self-employment)

Pension Credit Helpline
0800 99 1234

Universal Credit helpline:
0800 3289 344

Household Income Details Required for Parent/Carer(S)

Please note additional supporting financial documentation is required with your application form. By household income we mean the income of parent(s) or carer(s) living in the household. This may be:

- Earnings from the work they do
- Profits from a business if they are self-employed.
- Income from taxable state benefits e.g. Employment Support Allowance, Job Seekers Allowance etc.
- Other income – such as interest from banks and building societies if over £300, and dividends from shareholdings, income from property rental etc.
- Pensions

If you were in employment at any time during the financial year 2024/2025 we can accept the following documents:

- 2026 P60 or valid week 52 payslip.
- P45
- 60 (or similar certificate) for private pension

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 were taxable. These are called benefits in kind.

Your employer should have given you information about these by 6 July 2026, 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 this applies to you, please provide your P9D or P11D for this EMA application.

If you have not received a form P9D or P11D for the year 6 April 2025 to 5 April 2026 and you think you should have, ask your employer or phone HMRC.

If required you should send confirmation of Lone Parent Status for example:

- Copy of your Council Tax Award letter for 2025/2026

Please provide confirmation of all relevant paperwork relating to your household income with your application as soon as possible. You can email confirmation of your household income for the full financial year 2025/2026 to us at ema@dumgal.gov.uk or ask the school to do this for you remembering to state your reference number if you have been allocated one prior, your child's name and school so we can match documents to your application. Copies are accepted.

Please note that Dumfries and Galloway Council administer the EMA scheme on behalf of Scottish Government – we are not responsible for Policy decisions.

If you have any queries regarding policy, please contact Scottish Government directly.

Dumfries and Galloway Council
c/o Education, Skills, Learning and
Community Wellbeing Directorate
Central Support Team
Dumfries and Galloway Council
Militia House
109/111 English Street
Dumfries
DG1 2HR

For further information / advice on the
EMA programme please contact the
Education

Support Services team
Tel: 030 33 33 3000 or
email ema@dumgal.gov.uk