



SQE1 & SQE2 · FUNDING · 2026 - 2027

How to Get Your SQE Funded

by your employer

The costs, the business case, the letter and the agreement.

The Ultimate SQE Success Guide.*

This guide is part of a series.

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Most people who get funded had one thing in common. They asked.

What is This Guide?

A step-by-step way to **ask your employer to fund your SQE**: what it really costs, why it pays off for the business, which funding routes exist in 2026, how to run the conversation, a **business case letter** you can adapt, and what to check in a **training agreement** before you sign.

Who This Guide is For?

- Paralegals, legal assistants and caseworkers
- In-house team members and compliance staff
- Career changers already working in a legal role
- Managers deciding whether to fund a team member

Why It Matters?

The SRA's fees alone come to **£5,092** for SQE1 and SQE2 at 2026/27 fees, before any preparation. Many employers will contribute, but few offer unprompted. **A clear, costed, well-timed request** is the difference between “maybe next year” and a yes.

What the SQE Really Costs



The SRA's fees for 2026/27

Before you ask for money, know the number. These are the assessment fees only; everything else is on top.

Assessment	Fee	Notes
SQE1 (FLK1 and FLK2)	£2,006	£1,003 per paper
SQE1 resit, one paper	£1,003	Only the paper you failed
SQE2	£3,086	16 assessments over five half days
SQE1 and SQE2 together	£5,092	2026/27 fees

The 2026/27 fees, which apply to bookings from October 2026. The SRA raises fees each year, so a sitting booked after the next change (expected autumn 2027) may cost more. All SQE fees are VAT exempt, and a resit is charged at the fee in force when you book it. Source: sqa.sra.org.uk and SRA news release of 21 April 2026, checked 1 October 2026.

What else to budget for

Preparation

Courses vary widely in price, format and what they include. Compare like for like: question bank, full mocks in the 2027 format, SQE2 skills practice, and how long access lasts.

Time

SQE1 is two full days, one per paper. SQE2 is four oral assessments over two half days (the SRA says you can be on site for 4.5 to 7 hours) and twelve written over three half days. Add study leave if you can get it.

A contingency

Pass rates mean a resit is a real possibility. Agree now who pays for one, rather than negotiating after a disappointing result.

Qualifying work experience

Two years' QWE must be confirmed by a solicitor or COLP. If nobody in-house can confirm yours, an external solicitor can, which may carry a cost.

At the finish line: the SRA admission fee is £100 plus £34 for background screening, and a full-year 2026/27 practising certificate costs £552 (£382 fee plus £170 compensation fund contribution), pro-rated if your first certificate starts part-way through the year (approved by the Legal Services Board in September 2026).

Important

Ask for the **whole picture**: fees, preparation and time. A partial ask usually ends in a partial yes, and the gap lands on you.



Your SQE Cost Sheet

Fill it in, then attach it to your letter

SRA FEES PRE-FILLED AT 2026/27 RATES · YOUR FIGURES IN THE BOXES

ITEM	SRA FEE	YOUR FIGURE
SRA assessment fees		
SQE1: FLK1	£1,003	
SQE1: FLK2	£1,003	
SQE2	£3,086	
Preparation		
SQE1 preparation course Provider, what is included, access period		
SQE2 preparation course		
Extra mocks, question banks or materials		
Time		
Study leave requested (days)		
Assessment days SQE1: two full days. SQE2: two oral days, three written half days		
Travel to the test centre		
Contingency and QWE		
Resit allowance (optional) One SQE1 paper: £1,003		
QWE confirmation, if external		
Admission		
SRA admission fee and background screening	£134	
Total requested		
Employer share / my share		

SQE fees 2026/27, VAT exempt (sqa.org.uk). Admission £100 plus £34 screening (sqa.org.uk). Checked 1 October 2026.

Why Your Employer Should Say Yes



Funding an SQE candidate is an investment with a visible return. Make the case in the business's own language: cost, tax, capacity and retention.

Tax-efficient by design

Employer-paid work-related training, including exam fees and the cost of obtaining a qualification, is normally free of income tax and National Insurance for the employee where it is useful in their current job, or equips them for another role with the same (or a connected) employer that they have "a serious opportunity of holding" (ITEPA 2003 ss.250-251). For the business, staff training "is normally allowable" (HMRC BIM47080).

Easy to pay

Employers can buy **prepaid SQE vouchers** (SQE1, FLK1 only, FLK2 only or SQE2), each tied to one sitting (FLK-only vouchers are for resits or exemptions), and organisations can pay by invoice after a credit application. All SQE fees are VAT exempt. The SQE does not offer payment plans.

QWE happens at work

Qualifying work experience can be gained in up to four organisations, including as a paralegal or in-house. It is confirmed by a solicitor of England and Wales or a COLP; the SRA says "They do not have to hold a practising certificate".

More capacity

A qualified solicitor can take on work, clients and supervision that the business currently has to route elsewhere or recruit for.

Retention

People supported to qualify have a strong reason to stay, and a fair training agreement (chapter 5) protects the investment if they do not.

The self-funder pays more

An employee paying for external education themselves normally gets no income tax relief (HMRC EIM32525). The same course costs the business less than it costs the candidate.

Important: avoid salary sacrifice

Our reading of ITEPA 2003 s.228A is that the training exemption does not apply where the cost is provided through **salary sacrifice** (an optional remuneration arrangement), and a sacrifice can also reduce pay for minimum wage purposes. If your employer suggests it, ask them to check with their payroll or tax adviser first.

Sources: ITEPA 2003 ss.180, 228A, 250-254; HMRC EIM01210-01250, EIM32525, NIM02393, BIM47080; sqe.sra.org.uk cost and payment pages; SRA QWE guidance. Accessed 1 October 2026. General information, not tax advice.



Funding Routes

Six ways employers support SQE candidates. Most real arrangements combine two or three of them.

1

Full funding

Fees and preparation paid by the employer, often with a training agreement.

2

Split funding

The employer buys the SQE vouchers; you fund preparation. Or the reverse.

3

Staged funding

SQE1 now, SQE2 once you pass. The risk falls as you progress.

4

An employer loan

Repaid from salary with written consent (ERA 1996 s.13). No tax charge on a cheap employment loan while loans stay within £10,000 throughout the tax year (ITEPA s.180).

5

An apprenticeship

The Solicitor apprenticeship runs through the SQE, but Level 7 funding changed in 2026. See page 07.

6

Study leave

In organisations with 250+ staff, employees with 26 weeks' service can formally request time off to train. It is usually unpaid.

Apprenticeships in 2026: what changed

The **Solicitor apprenticeship** (Level 7, standard ST0246) qualifies apprentices through the SQE: they must pass SQE1 and SQE2, and SQE2 is the end-point assessment. The SQE site says apprentices “do not need to pay for assessments themselves”. Since 2026, though, government funding for new Level 7 starts is restricted.

The Level 7 funding rule

From **1 January 2026**, a new Level 7 apprenticeship is only government-funded if the apprentice is **aged 16 to 21** at the start, or **22 to 24** with an Education, Health and Care plan or experience of local authority care. The rule covers employers’ own levy funds. Anyone who **started before 1 January 2026** continues to be funded to completion.

Legal apprenticeship standard	Level	Funding band	Level 7 age rule?
Solicitor (ST0246)	7	£27,000	Yes
Chartered legal executive litigator and advocate (starts paused)	7	£27,000	Yes
Chartered legal executive	6	£27,000	No
Licensed conveyancer or licensed probate practitioner	6	£18,000	No
Advanced paralegal	5	£18,000	No
Legal technician	4	£10,000	No
Paralegal (version 2.0 open for starts from 1 October 2026)	3	£11,000	No

Aged 22 or over?

A **privately funded** apprenticeship is still possible: the employer pays, and unlike a funded programme the apprentice may contribute to training costs (the SQE site says the employer or provider pays for SQE2). The employer National Insurance relief for apprentices under 25 still applies, and the training provider must be on the government’s register of apprenticeship providers.

If you are eligible for funding

The levy is 0.5% of an employer’s pay bill, with a £15,000 allowance, so only pay bills over £3 million pay it. On a funded apprenticeship the apprentice **cannot be asked to contribute** to eligible costs, even if they later leave the employer.

Sources: DWP Apprenticeship funding rules 2026 to 2027 (version 3, para 32, para 220) and Summary of Changes 2025/26 v3; DWP privately funded apprenticeships guidance (July 2026); HMRC Pay Apprenticeship Levy; Skills England standards; sqe.sra.org.uk apprentices page. Accessed 1 October 2026.



4 Making the Ask

The conversation

Treat it like any business proposal: the right person, the right moment, a clear number and a clear return. Our five-part structure fits in ten minutes.

1

The goal

"I want to qualify as a solicitor by [date], here, in this team."

2

The cost

Your cost sheet: fees, preparation, time. One total, one split.

3

The return

What the business gains, in its language: capacity, retention, clients.

4

The plan

Study around work, the exact exam days, how your work is covered.

5

The commitment

What you offer back, including a fair training agreement.

When to ask

At an appraisal, during budget planning, or after a strong piece of work. Leave time before booking closes: for January 2027 SQE1, seat reservation closed on 24 September 2026 and the last chance is direct online booking on 19-23 November 2026, with limited seats. Later sittings follow a similar pattern.

Who to ask

Your line manager first, so they can champion it, then whoever owns the training budget: a partner, HR, learning and development, or your supervising solicitor.

Answers to the usual objections

They say	You offer
"It's too expensive."	A split (they fund the SRA fees, you fund preparation, or the reverse), or stages: SQE1 this year, SQE2 once you pass.
"You'll leave once you qualify."	A written training agreement with a fair, tapering repayment if you leave within an agreed period (chapter 5).
"We can't spare you."	Your study plan outside working hours, the exact assessment days, and how your work is covered on them.
"We don't really do the SQE."	The SQE is the SRA's route to qualification, and your experience here can count as QWE, confirmed by a solicitor of England and Wales or the firm's COLP.
"Not this year."	A date to revisit it, in writing, and something now: study leave, exam days as paid leave, or part of the fees funded.

Your business case letter

Adapt it, keep it to one page, and attach your cost sheet. Replace every highlighted field.

To: **manager / partner / HR**

date

From: **your name, role**

Request: funding to qualify as a solicitor through the SQE

Dear **name**,

I would like to ask **firm / organisation** to support me in qualifying as a solicitor through the Solicitors Qualifying Examination. I plan to sit SQE1 in **month year** and SQE2 in **month year**, while continuing in my role as **role**.

The cost. The SRA's assessment fees are £2,006 for SQE1 and £3,086 for SQE2. With preparation of **£ amount** the total is **£ total**, as set out in the attached cost sheet. I am asking the firm to fund **all / the fees / X%**.

The return for the firm.

- **Capacity:** once qualified I could take on **work that needs a qualified solicitor**.
- **Retention:** the firm keeps the knowledge and client relationships I have built.
- **Qualifying work experience:** my current work can count towards the two years of QWE, confirmed by **our COLP / a solicitor here**.

My plan. I will study outside working hours, following a set plan. I would need **number** days of study leave and the assessment days themselves, and **colleague / arrangement** would cover my work on those days.

My commitment. I am happy to sign a training agreement under which I would repay a tapering share of the funding if I left within **period**, and to update you on my progress **monthly / each term**.

I would welcome the chance to discuss this. Thank you for considering it.

Kind regards,
your name

5 Training Agreements



Many employers who fund the SQE ask for a **training agreement**: if you leave within a set period, you repay some or all of the cost. That is reasonable. What matters is the detail.

The law in brief

Agree it in writing, first

An employer cannot deduct from wages unless a written contract term allows it or you “previously signified in writing” your agreement, and consent cannot cover events before it was given (ERA 1996 s.13). For deductions made on or after 1 October 2026, you have six months (previously three) to bring a tribunal claim.

Minimum wage

If you chose the training and you choose to leave, an agreed repayment does not reduce your minimum wage pay (gov.uk’s worked example, “Tariq”). A charge for training required by the job always does.

Proportionate, not punitive

Where repayment is a consequence of breach, it must not be “out of all proportion to any legitimate interest” (*Cavendish v Makdessi*, 2015). Capping it at the real cost, and tapering it, keeps it fair.

Funded apprenticeships

No clawback of training or assessment costs: a government-funded apprentice cannot be asked to contribute to them, even after leaving the employer.

What a fair taper can look like

If you leave...	You repay (example only)
Before you pass your final SQE assessment	Up to 100% of what was spent
Within 12 months of passing SQE2	A reduced share, such as 50%
12 to 24 months after passing SQE2	A smaller share, such as 25%
After 24 months	Nothing

Questions to settle before you sign: does it cover fees only, or preparation too? Who pays for a resit? Does repayment apply if the employer ends your employment, for example through redundancy? Is it capped at the actual cost? Does every period have a rule, including any gap between passing the SQE and admission? How would it be collected? This is general information, not legal advice: for a specific agreement, take advice.

If the Answer Is No

No is often “not yet”. Ask what would change the answer, and when you can come back. Then look at what you can still secure, and at the funding that does not depend on your employer.

Ask for part of it

Time	Assessment days as paid leave, or study leave. In organisations with 250+ staff you can make a formal request after 26 weeks' service.
Part of the fee	For example £1,003 towards SQE1. First-timers book both papers together; FLK-only vouchers are for resits or exemptions.
A loan	Repaid from salary, agreed in writing first.
A date	A written commitment to revisit it at your next review.

Funding beyond your employer

Law Society DAS	Covers the full cost of SQE preparation and assessment fees (not resits or living costs) for successful applicants; household income up to £25,000 (£28,000 in London). Paralegals and QWE candidates can apply. The 2026 round closed on 1 April 2026; the 2027 window is not yet announced.
Master's Loan	Students from England: up to £13,206 for full, standalone master's courses of at least 180 credits starting from 1 August 2026, which can include an LLM with SQE preparation. Students from Wales apply to Student Finance Wales.

Good to know if you self-fund

The SRA says standalone SQE preparation courses “do not qualify for student loan funding”, and the government's Professional and Career Development Loans are closed to new applicants. SQE fees are paid in full at booking, with no payment plans, so plan your sittings around your cash flow. And if you move jobs, ask about SQE funding at interview: it is a reasonable question, and the answer tells you a lot about the firm.

Not this year is not never. Get the date in writing.

Sources: lawsociety.org.uk (Diversity Access Scheme, page dated 18 February 2026); gov.uk Master's Loan and Career Development Loans; SRA SQE training options; sqe.sra.org.uk cost and payment pages; gov.uk training and study at work. Accessed 1 October 2026.

Ask for a specific number

“Can you help with the SQE?” invites a vague answer. A total invites a decision.

Bring your cost sheet with one figure for the whole route and a proposed split. Decision-makers approve numbers, not intentions.

Offer something back

Funding is easier to approve when it is an exchange.

A commitment to stay for an agreed period, progress updates, sharing what you learn with the team, or taking on work that frees up a solicitor's time.

Get every yes in writing

A verbal yes can change with a new manager or a new budget.

Confirm by email what is funded, what you repay and when, what happens if you need a resit, and how study leave works. Then sign the training agreement, and keep a copy.

Bonus Tip - Apply with FQPS

Tell us about your exam in a few minutes, then email us.

Our employer funding form takes your exam, sitting and background. Then email support@fqps.co.uk with your name, employer and sitting, and our team will reply with next steps. See page 15.

Your Funding Request Checklist

Work through it before the meeting, not after. Every line you can tick is an objection you have already answered.

Before the meeting

- ☐ My cost sheet is complete, with one total and a proposed split (page 04)
- ☐ I know the sitting I am aiming for and its booking deadline
- ☐ I know who in the firm can confirm my QWE
- ☐ I have checked whether an apprenticeship is realistic for me in 2026 (page 07)

The ask

- ☐ I have booked a meeting with the right person, at a sensible moment
- ☐ I have sent my business case letter with the cost sheet attached (page 10)
- ☐ I have an answer ready for each of the usual objections (page 09)

The agreement

- ☐ I know exactly what is funded, and what is not
- ☐ Any repayment tapers over time, and I understand the trigger events
- ☐ It says what happens if I fail and need a resit
- ☐ Everything is in writing, signed, and I have a copy

After the yes

- ☐ My assessment is booked and study leave is in the team calendar
- ☐ I have agreed how and when I will update my manager

Apply with your employer

STEP 1

Choose your exam

SQE1 or SQE2, and the sitting you are aiming for, from the upcoming dates.

STEP 3

Email us

Send your name, employer and sitting to support@fqps.co.uk so we can reply.

STEP 5

Brief your manager

Adapt the business case letter on page 10 and attach your cost sheet.

STEP 2

Tell us about you

Your education and your current employment, so we understand where you are starting from.

STEP 4

We reply

Once we have your email, our team replies with next steps.

STEP 6

Prefer to talk first?

Email support@fqps.co.uk and a person will answer.

FQPS Employer Funding. Apply online, then email us to follow up.

Start your application

fqps.co.uk/fund-sqe-prep-employer

Apply



Supporting - candidates

We are committed to the success and well-being of every student.



Need something in writing for your manager, or an answer to a question we have not covered? Write to us.

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Employers fund qualifications they understand. Tell us about your exam through our funding form, then email us so our team can reply with next steps.



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