
A BUYER'S GUIDE TO EMPLOYEE ASSISTANCE PROGRAMMES

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Contents

1. Introduction	1
2. What to look for in an EAP	2
3. Understanding EAP models.....	3
4. EAP counselling.....	5
5. EAP and pathways.....	7
6. EAP account management.....	8
7. Implementing and promoting your EAP	9
8. Prior to purchasing an EAP	10
9. EAP utilisation.....	12
10. EAP quality and standards	13
11. EAP and tax	14

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1. Introduction

Over the last few years there has been a significant increase in awareness of mental health issues and the debate over attitudes to mental health and how it is addressed has now become firmly established within the mainstream political and media agendas. Barely a day goes by without a mental health story appearing somewhere in the national press or online media as celebrities, politicians and business leaders share their personal experiences.

Studies from organisations such as the CIPD, CBI and the TUC have highlighted the impact on productivity and sickness absence attributable to mental health. Yet there is patchy access to support through the public healthcare system and employers are recognising the need to take action to address these issues and mitigate their impact on business performance.

Despite having been an established benefit for over 30 years, Employee Assistance Programmes (EAPs) have never been more relevant as a front line tool in helping organisations address mental health in the workplace and establish a culture that promotes a healthy attitude towards mental health and wellbeing. The 2013 Market Watch survey for the EAP industry concluded that 47% of the UK workforce, approximately 13.79 million people were covered by an EAP. However a research report into the current state of the UK

EAP market commissioned by UK EAPA and published by The Work Foundation in 2016 concluded that employers are missing opportunities to do more with their EAPs and take advantage of the expertise available through their provider.

The purpose of this buyers guide is to help organisations who are looking to commission a new EAP or review their existing programme. The guide, which has been updated for 2019, aims to provide information and insights to enable purchasers to make informed decisions about the purchase of an EAP and to get the most out of their programme once it has been implemented.

There has never been a better time for employers to take a closer look at EAPs and the business benefits that can follow from a carefully selected, effectively implemented and well promoted programme.

Neil Mountford, Chair
UK Employee Assistance Professionals Association

2. What to look for in an EAP

When it comes to procuring an EAP there are a number of options that an organisation can choose from. These options are discussed in section 3.0, (Understanding EAP models) but regardless of the EAP format that you decide is right for your organisation, it is important to appreciate the key factors and merits you will find in a quality provider.

“The most essential function of a successful EAP is, arguably, its ability to provide confidential support services, on demand, when they are needed, and free of charge to employees.”

- Provision of confidential and efficient problem assessment and identification services to employees with personal issues that affect their performance at work.
- Referral of employees for assessment, support and assistance with case management and follow-up services.
- Measurement of the effectiveness of EAP services on the organisation, employee and job performance by both user feedback and formal outcome measurement.
- Staff who are experienced in the delivery of short-term interventions and who are able to work effectively with the dual relationship between the employer or corporate client and the employee.
- An EAP provider who you feel comfortable to work with, and fits your existing culture.
- Provision of/access to additional services that include consultancy and training.

No matter what the specific format or focus of your chosen or preferred EAP, it is important to remember that what ultimately distinguishes an EAP from any other form of mental health counselling, coaching or private counselling, is that an EAP emphasises employee work performance as a central theme that guides all programme practices and services. EAPs are also proactive in helping individuals with their issues, before they might develop into more complex situations, or mental health problems.

International capability

Some EAP providers operate beyond the UK, and may have operations in other countries, while others may partner with other in-country providers. When commissioning EAP services where international service is required, it is important to understand what cross-border capability your provider has and how the service is delivered. Equally, it is important to appreciate that many countries outside the UK having varying levels of services and capabilities, and provision is likely to vary from country to country. To address this, ascertain what mediums of access are available in each location, how calls will be handled and by whom, as well as whether the service will be

3. Understanding EAP models

In order to provide a proactive intervention that best meets each organisation's requirements to effectively support, educate and embed healthy workplace cultures, providers are able to offer a range of delivery models. Information on the variations within each EAP model can be found below.

3.1 All-inclusive EAP service

This EAP model is inclusive of all of the services listed in section 2.0 although the level of information services available to users will vary between providers. This model provides support, information and short term solution focused structured counselling as a fully integrated package, providing maximum benefit to organisations and their employees. The key elements of an all-inclusive EAP service can be summarised as:

- 24/7/365 confidential telephone support
- Legal information services
- Debt management services
- Triage and clinical assessment of needs (inclusive of a risk assessment)
- Computerised Cognitive Behaviour Therapy (cCBT)
- Access to limited support for dependants within HMRC guidelines
- Short-term solution focused structured face to face, on-line and telephonic counselling (session model varies depending on providers and client requirements)
- Case management protocols
- Management information reporting
- Management consultancy and support
- Marketing and promotional materials
- Technological resources such as an online portal website or mobile application

3.2 Telephone and online services

EAP providers may also offer a telephone and online services model variation. In this model face-to-face counselling is not inclusive within the core cost. This model may have a reduced cost whilst having the benefits of increased relative anonymity. These mediums may also reduce the stigma commonly associated with confidential presenting issues. The key elements of a telephone or online service can be summarised as:

- 24/7/365 confidential telephone support
- Legal and debt information services
- Triage and clinical assessment of needs (inclusive of a risk assessment)
- Access to limited support for dependants within HMRC guidelines
- 24/7 telephonic critical incident support
- Short-term solution focused structured online or telephonic counselling (session model varies depending on providers and client requirements)
- Case management protocols
- Management information reporting
- Management consultancy and support
- Marketing and promotional materials
- Technological resources including an online portal website and mobile application

3.3 Helpline only service

If required, providers may be able to offer a telephone helpline only in which individuals can access 24/7 confidential telephone support on range of issues including personal, financial and legal matters of any reasonable kind. In this model, access to structured counselling is not included within the core cost. If structured counselling is required, this would be charged on ad-hoc per session basis.

3.4 Embedded EAP

An embedded EAP is provided alongside another service or insurance policy such as Group Income Protection, Group Risk Insurance, Cash Plans and Benefits Providers. This EAP model is sometimes presented as being complimentary to the client organisation but in fact the operating costs are embedded within the fees paid for other products purchased as a 'package deal'. Variations in this model may include but are not limited to; the number of counselling sessions per referral, promotional materials, the level of and/or access to relationship management and management information reporting.

If the service is not promoted to staff, its utilisation level is likely to be poor.

Please note, regardless of the EAP model that you are considering, always check the scope of services offered, any potential restrictions and be clear about who is providing the services to you.

3.5 Additional services

Ensuring a broader, more holistic approach to helping your workforce can effectively manage wellbeing and introduce a visible culture of proactive support. This can be achieved by a range of specialist, added value services alongside the core EAP provision. These services are typically available for an additional cost and include the following:

- Management training, coaching and support - for individuals or in groups
- Training Workshops on a wide range of mental health and wellbeing topics
- Mental Health First Aid
- Critical Incident and Trauma support for individuals and/or group de-briefs
- Executive Coaching
- Consultancy services, for example support on health and wellbeing strategy
- Workplace Mediation
- Specialist psychologist assessments
- Access to specialist therapeutic interventions such as Cognitive Behaviour Therapy (CBT), Eye Movement Desensitising and Reprogramming (EMDR), Trauma Focussed CBT
- On-site promotional support
- Specialist helplines such as whistleblowing

4. EAP counselling

EAP services provide short-term therapy that aims to assist individuals who are in crisis or who are facing changes in their lives, especially in relation to keeping them productive at work or supporting them return to work.

EAPs are a support function and are not a replacement for NHS treatment or primary care and a careful assessment should take place to ensure that individuals who are more appropriate for such treatment are referred to their GP, this is because EAPs are limited to the number of sessions they provide to remain short term. An EAP can be considered to be a set of professional services specifically designed to improve and/or maintain the productivity and healthy functioning of the workplace and to address a work organisation's particular business needs through the application of specialised knowledge and expertise about human behaviour and mental health. It is a workplace programme designed to assist work organisations in addressing productivity issues, and supporting employees in identifying and resolving personal concerns, including health, marital, family, financial, alcohol, drug, legal, emotional, stress, or other personal issues that may affect job performance.

It should be noted that the National Institute for Health and care Excellence (NICE) publishes guidance which is primarily focused on GPs local government, public health and members of the public. Within a core EAP, short-term counselling support is offered to individuals as opposed to treatment and therefore EAPs need to progress with this in mind so that complex cases who need more longer term and specialist interventions are referred on for NICE compliant services within the NHS.

Most EAPs in the UK provide evaluation and assessment over the telephone by counsellors, supplemented with short-term interventions by counsellors or psychologists on a face-to-face basis or over the phone. Regardless of the way in which therapy is delivered, it is important that it is done so by professionals who work to recognised standards. All clinicians should be recognised or accredited by their professional bodies. As part of this they will be expected to receive regular supervision of their practice and have training in working within the dual relationship that exists with the client (the employee) and the employer/EAP provider. The UK EAPA have produced guidelines to help counsellors understand what to expect from their EAP provider.

Quality providers manage a network of affiliates who can see employees close to either their home or workplace. It is important to choose an EAP where affiliates have their credentials and individual professional accreditation checked where supervisor references are taken up, and where case management is in place to ensure the clinical safety of the client. These factors are more important than selecting a therapist on the basis of geographical location, for example. Some providers may require Disclosure and Barring Service (DBS) checks on counsellors. However, this is not a mandatory requirement for providers who are members of the UK EAPA.

4.1 Counselling sessions

When it comes to counselling sessions, a number of different models are available, some of which are required by the organisation as part of the contract, while others depend on the standard put in place by the provider. In most cases an EAP provider will offer anything from three to eight sessions of face-to-face or telephone counselling; the exact number will depend on the individual EAP provider and the terms of your EAP. Regardless of the specific number of counselling sessions, it is important for employees and employers to appreciate that this is a very brief therapeutic intervention and is focused on the presenting issue. Before counselling services are offered, an assessment of risk and need must be undertaken. This assessment must take into account

- The client's history
- Previous psychological treatment
- Current treatment
- Prevalent risks

The assessment must be undertaken by an EAP clinician, whether this is a counsellor or psychologist. Prospective EAP purchasers should take time to understand the counselling model in place and how it is priced. Providers' pricing will take into account the level of usage of counselling and the average number of sessions delivered. This is important when comparing one provider with another.

EAPs generally provide short-term counselling that is centred on the person and focussed on helping with the particular presenting issue by talking about the issue with a counsellor the individual can focus on ways forward for them. Sometimes counsellors can combine different approaches and use their skills to help the individual reach their goals. CBT is not usually included within an EAP model, however you should check if it is. Although some CBT tools and approaches can be combined into the therapy this is not the same as receiving formalised and specialist CBT treatment from a specifically qualified CBT therapist. You should check if specialist CBT is being provided or if CBT is being integrated into normal counselling. In general CBT specialists offering more long-term therapy for the more complex cases are more expensive and this can affect the pricing of your EAP.

4.2 Which type of counselling is best?

Telephone counselling is normally provided 24/7 upon initial contact with the EAP service. It can also be provided in scheduled sessions.

Face-to-face counselling is typically provided through a nationwide network of affiliates; in most instances the EAP provider will ask the employee if they wish to have counselling near to where they work or live. What happens from this point onwards depends on the specific EAP provider. Some will make all the necessary arrangements, including billing, directly with the counsellor. Others will do some of the set-up work and then provide the employee with the counsellor's phone number and expect them to make the appointment themselves, as they feel this ensures commitment by the employee.

Web-based counselling is offered by a number of EAP providers, for example in a live 'chat room' where both parties interact using a text dialogue. Web-based counselling can also refer to video conferencing or a 'virtual world' environment where the client and therapist interact through avatar representations. It is important to check availability and security encryption to ensure any web-based method is appropriate for your employees. There are also on offer a variety of different cCBT courses. These are computer programmes which help the client run through various Cognitive Behavioural Therapy modules with questions asked along the way to help the client check their understanding. Videos, clinical questionnaires and podcasts help retain the client's interest and it has been established that the best outcomes are achieved when there are regular reviews with a counsellor either on-line or by phone as this helps maintain the client's motivation.

Counselling can also be provided by an App, which may possibly provide access to a number of modalities directly from the App, such as text based, cCBT, voice or video.

5. EAP and pathways

EAP typically offers a brief intervention counselling model; however some individuals may require longer term counselling, NICE compliant high intensity treatment such as CBT, or medication through a psychiatrist. To accommodate this, Mental Health Pathways have been created to provide a seamless journey through services. EAPs may be combined with Private Medical Insurance (PMI) to create a mental health pathway and improve the journey.

A pathway may be created by providers working together to provide a managed path through the services and cross referral. Some providers are able to provide both EAP and PMI, and thus manage cases from within its own services.

Some PMI insurers allow self-referral in a mental health pathway and will undertake a mental health triage assessment to determine the best treatment path for that individual. This might be to short term counselling (5 – 8) sessions, longer term counselling where more sessions are needed, or to NICE compliant treatments like high intensity CBT. Where clinically needed, the person may be referred to a psychiatrist who can prescribe medication or in some cases in-patient or day-case hospital treatment.

Pathways need to consider confidentiality and the transmission of confidential data. This can be managed through simple referral where clinical information is not exchanged. Even where there is a single provider, the transmission of confidential medical data has to be very carefully managed and meet the requirements of GDPR.

6. EAP account management

The level of EAP account management will vary according to the type and scale of the programme and you should investigate the structure of account management within a particular provider organisation so that you know what to expect.

You should ask about the level of support available during the implementation phase, and what on-going support you can expect to help you get maximum benefit from the programme once it's established. As part of account management some providers may offer regular monthly meetings to review management information and discuss promotional activity, whereas others may offer quarterly or bi-annual meetings. The frequency of meetings is likely to affect the EAP pricing, so be sure to check, so that it is clear what level and frequency of account management you are getting. Not all providers will offer face to face account management.

Where your provider offers more services such as Private Medical Insurance or Occupational Health, you may have a single account manager across these services, or sometimes an account manager for each service.

Your account manager should become a trusted advisor and consultant and be the first port of call to support your organisation through change, redundancy and crisis. As such, they should be experienced in understanding the delivery of EAP services and, perhaps more importantly, they should appreciate the strategic aims of an EAP within an organisational context. They may offer a very consultative approach as part of the management information review, and work with you to manage and develop the EAP within your organisation.

Account managers are often supported by a back office coordinator who will become part of your account management team. Usually they will provide day to day support on administration and finance matters. They can also act as back up if your account manager is unavailable or on annual leave.

If you have a broker, they too may offer support to you for administrative actions and more consultative work.

An account manager does not have to be a clinician; however they should be supported by experienced EAP clinicians who can offer support and advice to you when needed.

7. Implementing and promoting your EAP

The effective and visible implementation of an EAP provision is fundamental to the success of the service. This process should be systematic in approach and should identify key EAP stakeholders, including but not limited to senior managers across your organisation and other wellbeing providers to ensure high levels of engagement from the outset.

Most providers will have a template implementation plan that you can adapt to suit the individual needs of your organisation, it is good practice to work collaboratively with your EAP provider to develop a tailored plan with agreed timescales and milestones ahead of the service commencement date.

A comprehensive launch is key to ensure clear communication of the EAP service throughout your organisation. Effective and regular promotion can increase awareness of and utilisation of the EAP service. Ensuring staff and managers understand the wide range of independent, confidential services available will help to reduce any stigma associated with seeking support.

Digital services

If your EAP has an App for access or information, you will need to communicate to employees how to download the App and the username and password. If this App is to be allowed to be used on company mobile devices, you may need to enable its installation.

If your EAP service offers web access to a portal, web chat or web based counselling you will need to communicate the user name and password to employees. If access is allowed on company desktop machines or laptops, you may need to enable this via your IT department.

You should consider the following:

- Create a positioning statement for the EAP to define how it sits within the business, highlighting the proactive nature of the services
- Ensure a comprehensive and clear understanding of the range of services available - particularly at line management level
- Use the implementation process to generate interest in all aspects of the programme for example the technology resources available
- Review internal communication channels and work with existing support structures to ensure increased awareness and understanding of the service
- Utilise a range of electronic and hard copy materials to create optimum visibility of the service
- Consider the range of job roles in your organisation and how these may require variations in service accessibility and promotion
- Secure senior management support: it is essential to show employees that the business is serious about their health and wellbeing
- If your EAP is integral to a wellbeing program, you should use the wellbeing brand and communications to position the EAP correctly
- If you have changed EAP provider, this is a good time to re-promote the program and remind staff about the range of services
- Confidentiality is a key promotional aspect of an EAP and should always be emphasised

To ensure that promotion of the service is continuous and varied throughout the life of the contract, it is good practice to ensure that you work with your chosen provider to ensure the development of a tailored communication plan to instil a supportive culture and to enable ongoing effective communication of the service.

8. Prior to purchasing an EAP

When commissioning an EAP there are a number of questions to ask a prospective provider. This section outlines some questions you might ask when procuring your service.

Organisational

- What is your organisational structure?
- How many counsellors do you employ?
- Please describe escalation points for complaints and issues
- What parts of your EAP service are outsourced to other providers?
- How does the EAP link to other services, such as occupational health and private medical insurance?

Telephone access, intervention and intake

- Describe your telephone answering process, including how you handle calls after regular business hours and at weekends
- What are the role and qualifications of the typical person who answers the initial call?
- What are your average timeframes for scheduling routine counselling appointments?
- Describe what would happen if one of our employees accessed the EAP at 3am with an urgent problem
- What is your process for providing short-term counselling?
- What types of personal and behavioural health problems do your EAP clinicians handle?
- What specialised EAP counselling services do you offer?
- Describe your handling of clients in crisis such as self-harm or child abuse

Face-to-face counselling

- How do you assess who gets face to face counselling?
- How many sessions of face-to-face counselling do you offer per case?
- What is your average number of face-to-face sessions delivered?

- What percentage of telephone cases go on to face-to-face counselling?
- Is specialist cognitive behavioural therapy (CBT) counselling or Eye Movement Desensitisation and Processing (EMDR) included, and how many sessions?
- How are outcome measured in face-to-face interventions?

Workplace assistance

- Describe the services offered to help managers improve employees' performance
- How do you support employees after a critical incident?

Affiliate network

- Describe your current network of EAP affiliates and the method used to control the network
- List the criteria for EAP affiliates to be included in your network
- How are their credentials verified?
- How do you check affiliates premises?
- Do you have coverage outside the UK?

Reporting and management information

- What utilisation measure do you use?
- What is the frequency of management information, and does it vary by monthly, quarterly annually?
- What is included in management information?
- Is management information available on-line?
- How many account management visits do you provide annually?

Online portal

- Do you have demo logins?
- Do you have a dedicated website for the EAP? Please describe its content
- Does it contain cCBT? (computerised cognitive behaviour therapy)
- What CBT model is delivered and what evidence base is being used to support it?

GDPR compliance

- How do you comply with GDPR?

Quality improvement and evaluation

- How do you measure and evaluate service quality?
- What professional standards, if any, does your EAP adhere to?
- Are you members of any professional bodies such as UK EAPA or BACP Workplace?
- Are you accredited by any professional bodies?
- What training and CPD do you provide to staff?
- What values do you operate as a company?
- What policies do you have for health and safety, wellbeing and engagement?
- What policies do you have for diversity, and bullying and harassment?
- Do you have any other accreditations such as ISO?

EAP promotion

- What is your plan for EAP promotion and employee communications?
- Please provide examples of printed communication, if available.
- Who will deliver the implementation sessions?
- What is the cost for additional promotions?

Pricing

- What pricing assumptions are being made around utilisation of services?
- What counselling session model is being proposed?
- What is included within the price?
- How many sessions of face-to-face counselling are expected?

- What is the price for extra sessions of counselling?
- Are awareness-training sessions included?
- Is web-based/online counselling included?

Preparing an EAP tender

EAP tenders are much the same as any other tender but it is important to specify if, for example, you require any of the following as part of your EAP:

- Telephone service 24/7
- Management consultancy
- Legal information
- Child or elder health and support services
- Referral pathways
- Face-to-face counselling network
- Web-based counselling
- cCBT
- Face-to-face model type (3/5/7 sessions)
- Management information reports
- Account management
- Promotional activity and materials
- Awareness training
- Crisis Support

Providing management information

If you have management information from a current provider you should provide this as part of the tender request. The more information you can provide the easier it is for providers to price accurately. This should include the utilisation information, and if known, number of calls to the service, number of counselling sessions delivered (face to face or scheduled telephone)

As part of the tender submission process you may wish to visit a provider to observe their operational capability. This would be an opportunity to see where and how calls are handled and who answers them, and to gain some insight into their business continuity, data handling and storage, and case management. You would be able to establish which services are provided in-house and which are outsourced. Typically, EAP providers welcome visitors and want to demonstrate their capability.

9. EAP utilisation

As part of their management information EAP providers will show a figure for the utilisation of the programme. There are several ways that utilisation can be measured and you should be clear about which method your provider is using.

Some providers measure cases, which is the number of employees using the EAP as a percentage of the total employees. This figure is regardless of the number of services used. So if an employee used telephone counselling, legal information and face to face counselling this would be counted as one user.

A provider may count all services used, which may generate a higher utilisation level.

Where employees have access to a web portal, the provider may count the number of hits that the portal receives and include this within utilisation count.

The above three methods would provide very different utilisation figures because some individuals may use several services within a single case. There is also the possibility for double counting where web hits are counted alongside clinical and practical services.

It is important when comparing one provider with another to look at how utilisation is being counted.

10. EAP quality and standards

EAP providers may vary in the standards they operate to. Some may use programmes such as Investors in People while others may use ISO or other standards of accreditation. Regardless of the programme, it is important to recognise that these schemes provide a measure of quality that provider organisations have invested in and operate from.

UK EAPA, for example, has a published Standards Framework for its members, to which all of its Registered EAP Providers adhere. These outline the minimum operating level purchasers can be assured that Registered EAP Providers should meet, as well as a set of ethical standards they uphold. In addition to organisational accreditation, professionals within the EAP service, such as therapists, will adhere to their own professional standards and code of ethics. These operate hand in hand with the EAP Standards Framework and can be a valuable benchmark when selecting an EAP provider.

10.1 Why use a UK EAPA member?

EAPA is the largest global professional body for employee assistance professionals and sets its own standards for EAP service and delivery. The delivery of an EAP may vary slightly in different countries but a set of core services and standards exists. All UK EAPA members agree to abide by the Standards Framework and code of ethics, set out by UK EAPA. As a buyer, this means that the UK EAPA member provider you select is working to a quality and operational standard. You can be confident of a reliable, safe and high quality service for your employees when they need it most. All current UK Registered Providers of EAPs are listed on the UK EAPA website. If you wish to audit the operation of your provider you should discuss this with them. You may wish to build this into your tender document. Providers welcome audit, whether undertaken by existing or potential clients or by a specialised consultant, but it must be remembered that the data they hold about employees is strictly confidential.

10.2 Working with specialist advisors

UK EAPA has recognised some leading independent advisors in the field of EAP who can assist clients to find the right EAP solution. These advisors can help to identify the services specification, provide audit services, or assist in the tender process as an independent expert working alongside you.

11. EAP and tax

The following is taken from HMRC:

“The provision by an employer of counselling facilities to an employee represents a chargeable benefit, but in certain circumstances welfare counselling provided by an employer for its employees is exempt from tax.

Where welfare counselling services - sometimes called Employee Assistance Programmes - include a range facilities or treatment, some of which fall outside the scope of the exemption, strictly the exemption does not apply to any of the services provided because the exemption does not include any basis for an apportionment of the benefit. Consequently all the component parts of the programme need to be covered by the exemption in order for it to be exempt from tax and NICs.

It follows that if there are some services provided under an EAP which clearly satisfy the terms of the exemption, and others that clearly do not, it makes sense for the two sets of services to be separated - if possible into entirely separate schemes - so that one is exempt from charge, whilst the other represents a benefit to the employees who avail themselves of the facility.

However, if it is not possible to separate the services in this way, common sense should be applied where the welfare counselling provided by an employer consists substantially of facilities that satisfy the terms of the exemption but also to a not significant proportion of the services provided which do not satisfy the exemption. This applies particularly on occasions where it is difficult to determine where to draw the line between counselling which falls within the exemption and counselling which is outside of the exemption.”

11.1 EAP guidance from HMRC

All EAP's must provide an initial mental health assessment.

Access must be through a single helpline only; there must not be different numbers or pushbutton direction for different services.

Any EAP which is made directly available to dependants and others, as well as to employees, does not satisfy the terms of the exemption.

However, in recognition of the fact that employees may sometimes be affected by family and relationship difficul-

ties, limited services can be provided to an employee's dependents by employee assistance services and still remain within the welfare counselling exemption provided the guidelines below are followed:

- There must not be a separate helpline number for spouse/partner/dependents
- Couple or family counselling will not prevent the exemption from applying but a spouse/partner/dependent must not be offered face to face counselling on their own
- Spouse/partner/dependents will not be given access to the legal information component of the service

EAP is covered under EIM 21845 "Welfare Counselling" with more guidance here:

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim21845>

In conjunction with HMRC, UK EAPA produced some specific guidance in this document embedded on the HMRC website:

http://www.hmrc.gov.uk/gds/eim/attachments/EAPA_HMRC_Agreed.pdf

This should not be considered as definitive advice and you should take professional advice on the taxation of EAP services. UK EAPA accepts no responsibility for your treatment of tax matters.

