



Department
for Education

Discounting and Early Entry Guidance

**For all state funded schools, independent
schools, FE colleges with 14 to 16
provision and local authorities**

September 2023

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Summary

About this guidance

Discounting ensures that, where a pupil has taken two or more qualifications with an overlap in curriculum, the performance measures only give credit once for teaching a single course of study. The early entry policy means credit is given to the first qualification taken where a pupil has more than one qualification in the same subject.

Discounting is an important part of the Department for Education's secondary school performance measures, defining when the performance points of a qualification are discounted against another so that only one qualification counts.

The discounting system affects the calculation of performance measures for a school in the Find School and College Performance Data [website](#) and on the [Analyse School Performance](#) (ASP) data release. It does not alter the awards an individual pupil has achieved or limit the qualifications they can take.

Discounting may be required in a number of situations, for example:

- a pupil resits a qualification before the end of key stage 4, possibly with a different awarding organisation. Discounting then ensures that only one result is counted in the calculation of key stage 4 school performance measures
- the school provides a single course of study but then enters the pupil for two or more very similar qualifications. Discounting ensures that the achievement from this single set of teaching hours is counted only once

Discounting is governed by the allocation of discount codes to qualifications with similar curriculum content. Two qualifications will discount if they have the same discount code. Codes may be updated at any time during the year to improve the accuracy of discounting. This can affect the current cycle without prior notice.

Discounting is only applied to qualifications which count in the school and college performance measures in a given year. There is a restricted list of qualifications which count in key stage 4 school performance measures, [published here](#), and each qualification counts for no more than the equivalent of one GCSE.

The number of non-GCSEs that can count towards a pupil's key stage 4 performance measures, such as Attainment 8 and Progress 8, is restricted to three.

Expiry or review date

This advice will next be reviewed before September 2024.

Who is this advice for?

This guidance is for:

- local authorities
- school leaders, school staff and governing bodies in all state funded schools, independent schools, FE colleges with 14 to 16 provision

Principles of discounting

Once two or more qualifications are known to have the same discount code, the following principles are applied to determine which one is discounted:

- if a level 3 qualification is taken in the same subject with the same discount code as a level 1 or level 2 qualification, the lower level qualification is discounted. For example an AS discounts a GCSE¹
- where a pupil has more than one qualification in the same subject with the same discount code, only the one taken first counts (this also applies where the first qualification is level 1 and the second qualification is level 2)
- for qualifications which discount and are taken on the same day, the best result counts. However, schools should not vary the published starting time for an examination if there is a clash between papers of different awarding bodies or specifications in the same subject. For more information please see Joint Council for Qualifications (JCQ) instructions [here](#).
- where a pupil moves schools in year 9, 10 or 11 and has previously certificated a qualification whilst enrolled at another school, two scenarios can occur: - If the school re-enters the pupil, the grade from that later attempt counts in performance measures, regardless of whether it is higher or lower than the previous attempt - If the school does not re-enter the pupil, the original qualification will count in performance measures
- where a pupil has certificated a qualification more than three years before the end of key stage 4, the [first entry rule](#) does not apply. In most cases this will apply to pupils in years 8 and below. In these cases performance measures count the best grade achieved, either from before the three year cut-off point or the first entry after the cut-off point
- The principles of discounting do not change for Covid impacted qualifications taken in 2020 or 2021, however the results achieved from these qualifications do not count in performance measures. For example, if a pupil enters GCSE Art in 2021 then re-enters in 2023, the 2021 entry discounts the 2023 entry and neither result counts in performance measures. For more information on Covid impacted qualifications see [Discounting for Covid impacted qualifications](#).

Discount codes

A qualification is assigned a discount code on the basis of the subject area it covers. The purpose of a discount code is to group qualifications with similar content together allowing comparisons to be made between qualifications with the same discount code.

A list of qualifications that count in the 2023 key stage 4 school performance measures, together with their discount codes, can be found [here](#).

¹ See section on AS level exception discounting for further information

Using this, schools can see where two qualifications discount one another. The list provides descriptions of the discount codes and covers each year up until 2025².

Can a pupil take multiple qualifications which discount?

Discounting only applies to the results of a school in the performance measures, not to the qualifications awarded to pupils. There are a number of educational reasons why a pupil might undertake qualifications which discount each other. A common one would be to recognise their progression through a course of study, for example, by taking a GCSE qualification before progressing to an AS level qualification.

In this scenario the AS level would discount the GCSE in the performance measures but the pupil would still get recognition for both.

How is the first entry date defined?

The date of the first (or only) examination for a qualification is taken as the entry date. These dates are used to decide which qualification counts as the first entry. Examination dates are available from the respective exam boards. In cases where exams in the same subject are scheduled for different days in the same series, only the qualification with the earlier exam counts in performance measures.

In cases where qualifications have no formal examination date, the certification date or coursework deadline date is used as the examination date. Further information on these dates can be obtained from the respective exam boards.

No unreformed GCSEs (A* to G), International GCSEs or level 1/level 2 certificates count in performance measures now that all new GCSEs (9 to 1) have been introduced.

Exception discounting for science qualifications

There are occasional situations where discount codes alone are not sufficient to achieve accurate discounting. In these circumstances rules about specific qualifications are applied.

Exception discounting applies only to science qualifications which count in the English Baccalaureate (EBacc). Qualifications which count as science in EBacc-related performance measures are detailed on the EBacc list which is available [here](#). This includes details on the criteria for entering and achieving the science element of the EBacc.

The information below provides an overview of the exception discounting process. Examples have been provided to explain how exception discounting is applied. Timetabling of exams means some of these examples may not occur in practice, but are

² Codes may be updated at any time during the year to improve the accuracy of discounting. This can affect the current cycle without prior notice.

for illustrative purposes. Qualifications in bold in the tables are those which count in the school and college performance measures.

From 2018³, there are two science pathways (shown in further detail in Annex A):

- individual sciences (biology, chemistry, physics⁴)
- combined science

To meet the criteria for entry into the science element of the EBacc, a pupil must either take three individual sciences or combined science⁵.

The first qualification a pupil enters determines the pathway they are on, and subsequent entries to qualifications from a different pathway do not count in the school and college performance measures. For example, if a pupil takes biology, the only science qualifications that can count alongside in performance measures are physics, chemistry and computer science. Therefore if a pupil takes biology and then combined science subsequently, the combined science grade would not count in the performance measures.

A pupil takes the following:

17 May 2023	25 May 2023	June 2023
Biology (4)	Combined science (5-5)	Chemistry (4)

Table 1: Science example 1

Only the biology qualification taken in May and the chemistry qualification taken in June 2023 count in the performance measures as the pupil is on the individual sciences pathway, and subsequent qualifications in the combined science pathway do not count. As this pupil has not taken another individual science, they do not meet the entry requirement to the science element of the EBacc so their science grades will not be used towards the EBacc APS measure. However the biology and chemistry grades may count towards Progress 8/Attainment 8.

³ Prior to 2018, there were three science pathways. The third science pathway included entries to core science, additional science and further additional science. From 2018, these qualifications no longer count in secondary school performance measures due to the introduction of reformed 9 to 1 GCSEs.

⁴ Since 2014 computer science has counted as an individual science in the performance measures. However it can also count alongside combined science so it is not involved in science pathway discounting.

⁵ To achieve the EBacc threshold measure at grade 5 or above, pupils must achieve a) two grades at 5 or above if they have entered three single sciences or b) a grade 55 or above in combined science. Please note, the EBacc threshold measure is no longer a headline measure from 2018 in performance measures and is replaced with EBacc average point score, where a pupil's points in each EBacc element are accepted, regardless of whether they reach a certain threshold.

A pupil takes the following:

17 May 2023	25 May 2023	June 2023
Biology (6)	Chemistry (7)	Astronomy (4)

Table 2: Science example 2

The biology qualification taken on 17 May 2023 determines that the pupil is on the individual sciences pathway, therefore the chemistry entry also counts. As astronomy is not in a science pathway, it counts alongside the individual sciences as an extra qualification. However, astronomy is not counted as one of the four individual sciences that count towards the EBacc science pillar⁶, therefore this pupil does not count as having entered the science element of the EBacc as three individual sciences have not been taken.

Computer science does count as an individual science in the EBacc. However, computer science can also sit alongside the combined science pathway. Therefore if computer science is a pupil's first science qualification it does not determine a pathway, and the two science pathways are still open.

A pupil takes the following:

May 2023	June 2023
Computer science (7)	Combined science (9)

Table 3: Science example 3

The computer science qualification taken in May 2023 does not determine the science pathway and the two pathways are still open. Therefore the science pathway is determined by the next qualification taken, for example the combined science in June 2023. The pupil meets the entry criteria for the science element of the EBacc with the combined science qualification and computer science also counts.

A pupil takes the following:

May 2023	June 2023
Combined science (6-6)	Computer science (5)

Table 4: Science example 4

The combined science taken in May 2023 determines that the pupil is on the combined

⁶ Individual sciences (biology, chemistry, physics, and combined science) Since 2014 computer science has counted as an individual science in the performance measures. However it can also count alongside combined science so it is not involved in science pathway discounting.

science pathway. The pupil meets the entry criteria for the science element of the EBacc and both qualifications can count in the EBacc slot for the Attainment 8/Progress 8 measure.

As this pupil has entered combined science, they count as entering the EBacc science subject area so their grade will also count towards EBacc APS.

The combined science grades can also count towards Progress 8/Attainment 8, with up to two grades counting in either the EBacc slots or the open slots, where this represents the highest relevant grades achieved.

Please note: GCSEs in core, additional and further additional science have not counted in the performance measures since 2018.

For an example of how Science pathways are handled for Covid impacted (2020 and 2021) qualifications see: [Discounting for Covid impacted qualifications](#)

Moving schools

The early entry policy states that if a pupil previously certificated a qualification whilst enrolled at another school, this grade will only count in performance measures if the new school chooses not to re-enter the pupil. If the school decides to re-enter the pupil (in a reformed qualification), the grade from that attempt counts, regardless of whether it is higher or lower than the previous attempt.

For exception science discounting purposes, this means that if a pupil starts a new pathway at a new school, the previous qualifications are discounted. However, if a pathway is continued, the whole pathway counts.

A pupil takes the following:

Old School	New School
Biology (6)	Combined science (5-5)

Table 5: Moving school example 1

As a new pathway has been started at the new school, the biology qualification is discounted.

A pupil takes the following:

Old School	New School
Biology (4)	Chemistry (5)

Table 6: Moving school example 2

As the same pathway has been continued at the new school, both qualifications count.

If these qualifications were taken in 2020 or 2020/21 then the same discounting principles would apply and the pathway remains as per the examples above, but the

results achieved from 2020 or 2020/21 exams do not count in performance measures.

AS level exception discounting in English and mathematics

After early entry discounting has been carried out, exception discounting is carried out across levels for English and mathematics qualifications, for example between AS levels and level 1/level 2 qualifications. The AS level(s) always discount the lower level qualifications as per the first discounting principle. For example, an AS mathematics discounts the GCSE, and an AS English language and literature discounts GCSE English language and/or GCSE English literature.

AS level exception discounting is not applied to science qualifications. For example, a pupil could have GCSEs in combined science and an AS level in an individual science. However, AS level exception discounting does apply to both computer science and environmental science⁷, as they are not subjects which can determine a student's science pathway. If a pupil were to take a GCSE and AS level in computer science, the GCSE would be discounted by the AS level

If you require more detailed information for a specific situation, please [contact us](#).

Discounting for Covid impacted qualifications

Following the exam disruption caused by the COVID-19 pandemic, we have made clear that results data from 2020 and 2021 will not be used in school and college level performance measures in future years. When calculating KS4 performance measures in 2022 to 2023, we will count early entries from 2020 and 2021, but will only include results from 2022 and 2023 (or pre-2020 early entries)⁸.

Where a pupil has been entered early in a subject in 2020 or 2021, and is then re-entered for the same subject in 2023, the first entry rule will apply and the result achieved in the re-entry in 2023 will not count towards any KS4 performance measures for 2023.

The below example explains how Science pathways are handled for Covid impacted (2020 and 2021) qualifications.

A pupil takes the following:

17 May 2021	25 May 2023	24 June 2023	25 June 2023
Biology (5)	Combined science (7-7)	Chemistry (7)	Physics (6)

Table 5: Science example 5

The biology qualification taken in May 2021 determines that the pupil is on the individual sciences pathway and the subsequent entry in Combined science does not count. As the biology qualification was taken in 2021, the result for this qualification does not count in

⁷ To note, GCSEs in environmental science no longer count in performance measures from 2019.

⁸ For more on this, see the [Secondary accountability measures guide for maintained secondary schools, academies and free schools](#)

performance measures.

This pupil does meet the entry requirement to the science element for the EBacc, however only their Chemistry and Physics science grades will be used towards the EBacc APS measure. Their Chemistry and Physics grades may also count towards Progress 8/Attainment 8.

Annex A – Science pathway discounting

	Pathway 1	Pathway 2	All other science qualifications
Pathway Name	Individual sciences	Combined science	
Qualification discount code(s)	RC1 RH3 RD1	RA1E	RA14 CK1* QA3
Qualifications included	Physics (RC1) Biology (RH3) Chemistry (RD1)	Combined science (RA1E)	Applied science (RA14) Computer science or computing (CK1*) Any other science qualifications, such as astronomy (RE1)

*Since 2014 computer science and computing have been included in the science element of the EBacc, and count in addition to the other separate sciences. If computer science is a pupil's first science qualification, the two available science pathways are still open. For example, a pupil may take the computer science GCSE and then go down the individual science pathway and take three individual science qualifications – in which case all four science qualifications count.



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