

Statistical bulletin

Coronavirus Job Retention Scheme Official Statistics

Estimates of the number of claims made to the Coronavirus Job Retention Scheme (CJRS) to HM Revenue and Customs (HMRC).

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1. Main points

This is the first release of official statistics on the Coronavirus Job Retention Scheme (CJRS) and provides analysis of claims made up until 31 May 2020. Additional statistics on the CJRS will be published in future months.

The Coronavirus Job Retention Scheme (CJRS) was announced by the Government on 20 March 2020 in order to support employers who have been unable to undertake their normal activities through the COVID-19 period. Under CJRS, employers are able to claim support from the period starting 1 March 2020, where employees have already been furloughed from that date. The scheme currently provides employers with financial support up to 80% of salary, up to a maximum of £2,500 per month per employee, plus the associated Employer National Insurance contributions and pension contributions (up to the level of the minimum automatic enrolment employer pension contribution) on that subsidised furlough pay. Further details on the CJRS are available in [background](#) section.

This release presents data on the CJRS from three different perspectives. The key points from this release are:

- The total number of employers that made at least one CJRS claim to 31 May 2020 is 1.07 million.
- 8.7 million employments have been supported through the scheme under claims made until 31 May, with these claims totalling £17.5 billion.
- 6,300 large employers (those with 250 or more employees) have furloughed around 2.5 million employments.
- Employers identified as operating in the wholesale and retail sector have made CJRS claims covering 1.6 million employments with a claim value of £3.3 billion.
- Accommodation and food services employers have furloughed 1.4 million employments and claimed £2.6 billion in support under the CJRS.
- Construction sector employers have made CJRS claims covering 680,000 employments with claims totalling £1.8 billion.

About the data in this release

The data used in this release comprises the CJRS claims made up to 31 May 2020. Where possible, this data has been matched with other HM Revenue and Customs (HMRC) data to present the following breakdowns of CJRS claims by:

- employer size,
- sector of the economy,
- geography.

This is the first time this information has been realised publicly and has been produced using data from both CJRS and HMRC's Pay As You Earn (PAYE) Real Time Information (RTI) system. Within this release, an 'employer' is defined as a PAYE scheme, and 'employments' are defined according to the CJRS criteria; this is set out in the [background](#) section of this release.

At this stage it has not been possible to match all CJRS claims data with other internal HMRC data to compute a complete picture for each of the statistics in this release. Where we have been unable to match the CJRS claims with other HMRC data, we have referred this as 'unknown' in the tables within this release. The next release will revise figures in this document where appropriate.

This data includes employers that have made use of CJRS to furlough staff. There may be other employers who have not made use of CJRS but have placed staff on furlough and continued paying their employees' wages.

HMRC intends to broaden the coverage of these statistics to include additional analysis such as the age and gender of employees included in claims for CJRS support. Comments on the statistics are invited and should be sent to the email address above.

2. Employer Size

Up until 31 May 2020, 8.7 million employments have had their earnings supported through CJRS and 1.1 million employers had made at least one claim. Where it has been possible to match CJRS data to Pay As You Earn (PAYE) Real Time Information (RTI), we have estimated the size of each employer in terms of number of employments potentially eligible for CJRS support.

For this data, we have assumed that PAYE scheme is the equivalent to an employer. For some employers, this is not an exact one-to-one equivalent. For example, some organisations operate multiple payrolls for different groups of employees and in other situations, a group of companies may pool their payrolls together under one PAYE scheme. However, in our view PAYE schemes provides a reasonable proxy for employers for the purposes of this release. The employer size has been calculated based on PAYE data for payments to employees up until 6 March 2020; we will be refining the estimates of the size of eligible employers for the next release. The key points to note from Table 1 are:

- 6,300 employers employing 250 or more people have been identified as furloughing nearly 2.5 million employments, with nearly £4.9 billion claimed through CJRS.
- Among small and medium-sized employers, defined as having fewer than 250 employees, 1.01 million employers have made at least one claim, covering almost 5.2 million employments.
- Nearly 257,000 employers with only one identified employee have claimed £453 million through CJRS.
- Employers with 2 to 4 employees have made CJRS claims totalling nearly £1.6 billion supporting the earnings of 829,000 employments.
- We have not yet classified the size of 47,000 employers that have made at least one CJRS claim. These employers account for 1.05 million supported employments in total.

Table 1: CJRS claims by employer size

	Total number of employers furloughing	Total number of employments furloughed	Total value of claims made (£million)
1	256,500	256,500	453
2 to 4	383,700	829,300	1,562
5 to 9	175,200	808,900	1,706
10 to 19	102,800	879,800	1,969
20 to 49	64,100	1,063,300	2,531
50 to 99	20,600	667,400	1,606
100 to 249	11,200	671,800	1,606
250+	6,300	2,473,800	4,877
Unknown	47,400	1,045,300	1,161
Total	1,067,700	8,696,000	17,471

Source: HMRC CJRS and PAYE Real Time Information data

3. Sector

This section presents analysis of CJRS claims according to the primary economic sector of employers' activity. This is presented in Table 2 and the key points are:

- Nearly 162,000 employers being identified as operating in the Wholesale and Retail sector account for 1.6 million claimed employments which have been supported through the CJRS, with a total value of claims at £3.3 billion.
- 1.4 million employments from the Accommodation and food services sector have been supported through the CJRS.
- 67,000 employers and 831,000 employments have been identified within the Manufacturing sector as claiming support through the CJRS.
- The Construction sector has had 680,000 employments furloughed through the scheme, with 154,000 employers from this sector applying for support.
- We have been unable to match 66,000 employers and 1.09 million employments to a specific sector. More details on this are available in the [methodology](#) section.

Table 2: CJRS claims by sector (SIC 2007)

Sector	Total number of employers furloughing	Total number of employments furloughed	Total value of claims made (£million)
Agriculture, forestry & fishing	8,300	31,300	57
Mining, quarrying & utilities	500	12,900	40
Manufacturing	67,400	831,000	2,111
Energy Production	600	16,300	39
Waste and Recycling	3,700	36,300	87
Construction	154,400	679,600	1,760
Wholesale and retail; repair of motor vehicles	161,900	1,609,800	3,342
Transport & storage (inc. postal)	36,500	303,300	736
Accommodation & food services	102,000	1,403,300	2,595
Information & communication	47,600	168,000	420
Finance & insurance	12,500	62,800	153
Property	25,200	128,500	300
Professional, scientific & technical	126,500	495,800	1,175
Business administration and support services	88,800	644,800	1,342
Public administration & defence	400	4,400	5
Education	20,800	213,400	363
Health	47,000	332,000	547
Arts, entertainment, recreation and other services	26,600	357,000	653
Trade union, religious, political and repair.	65,000	268,400	496
Domestic employers	6,000	7,400	15
Unknown and other	66,000	1,089,600	1,237
Total	1,067,700	8,696,000	17,471

Source: HMRC CJRS and PAYE Real Time Information data and Inter-Departmental Business Register

4. Geography – Countries and Regions

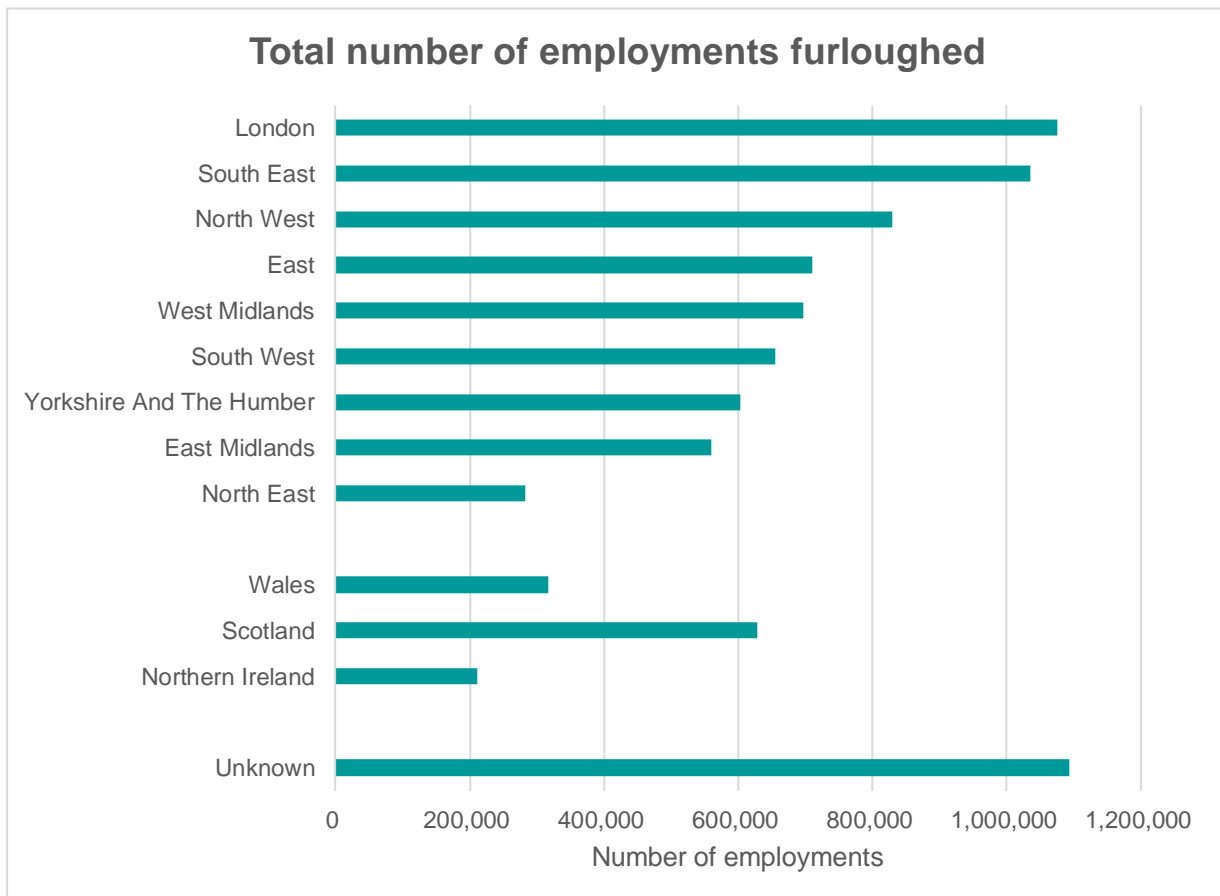
We also provide geographic breakdown of CJRS claims based on the residential address information that HMRC holds for employees. This does not directly translate to the employee’s usual place of work, or employer’s centre of operations which may be in a different region.

Figure 1 shows the number of furloughed employments by each of the English regions, and the totals for England, Wales, Scotland and Northern Ireland. For some employees the area of residence is not yet available and is reported as unknown. We expect to reduce the proportion of employees for which no region is reported for the next release.

The key points from this figure are:

- London and the South East account for a total of over 2 million of the identified employments.
- Scotland has 628,000 employments furloughed through the scheme.
- We have identified fewer than 320,000 employments supported through CJRS in each of Wales, Northern Ireland and the North East region of England.

Figure 1: CJRS Furloughed employments by region and country



Source: HMRC CJRS and PAYE Real Time Information

The data for this chart can be accessed from the spreadsheet accompanying this bulletin.

5. Geography – Local authorities and Parliamentary Constituencies.

Accompanying this release is a separate file providing counts of the number of furloughed employments by Local Authority and UK Parliamentary Constituency based on each employee's residential address.

The key points to note here are:

- The West Ham and Tottenham Parliamentary Constituencies have the highest number of furloughed employments, with 29,300 and 25,400 respectively. However, it should be noted that London constituencies tend to be larger than most.
- Birmingham and Leeds are the two Local Authorities with the highest number of furloughed employments, with 122,800 and 88,200 respectively.
- The Cities of Edinburgh, Belfast, and Cardiff have 58,400, 36,100 and 36,000 furloughed employments respectively. This compares to 1.075 million in London as a whole.

These tables can be found in the accompanying spreadsheet available on the same page on gov.uk.

6. Background

CJRS has been introduced by the government to support employers through the COVID-19 period, this has commonly been referred to as the furlough scheme. It works by providing grants to employers to of up to maximum 80% of salary to maximum value of £2,500 per employee. While covering some of the cost employers pension contributions and the employer National Insurance Contributions.

The scheme is based around HMRC's Pay As You Earn (PAYE) system. For employer to qualify for the scheme they need have created a PAYE scheme by 19 March 2020. In the statistics an employer is defined as a PAYE scheme.

The rules for an employment to qualify to be covered by the scheme are set out in guidance, and two of the key rules are that the furloughed employee must have been employed on 19 March 2020 and the employer must have submitted a Real Time Information (RTI) submission to HMRC by this date. Further information on the qualifying criteria are available at the following internet location: <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>.

A CJRS claim can be made for employees that were employed on 19 March 2020 and who were on a PAYE payroll on or before 19 March 2020. This means a Real Time Information (RTI) submission notifying payment in respect of that employee to HMRC would have been made on or before 19 March 2020.

From 1 July 2020, employers can bring back to work employees that have previously been furloughed for any amount of time and any shift pattern, while still being able to claim CJRS grant for their normal hours not worked. When claiming the CJRS grant for furloughed hours, employers will need to report and claim for a minimum period of a week.

The scheme will close to new entrants from 30 June 2020. From this point onwards, employers will only be able to furlough employees that they have furloughed for a full 3-week period prior to 30 June 2020.

This means that the final date by which an employer can furlough an employee for the first time will be 10 June 2020, in order for the current 3-week furlough period to be completed by 30 June. Employers will have until 31 July 2020 to make any claims in respect of the period to 30 June 2020. Therefore, the data presented in this release has not yet been impacted by the changes due to be introduced from 1 July 2020.

7. Glossary

An employer is defined within this release as a Pay As You Earn (PAYE) Scheme. In some circumstances this does not map directly to what is commonly understood to be an employer. For example, some organisations operate multiple payrolls and in other situations, a group of companies may pool their payrolls together under one PAYE scheme. However, in our view PAYE schemes provides a reasonable proxy for employers for the purposes of this release.

An employment is defined within this release as anyone who meets the scheme criteria set out within the published guidance. We have applied this definition in order to keep the presentation simple and the difficulty in separating out Office Holders (such as directors) from what are generally considered employees. Further information on the eligibility criteria is set out in the [background](#) section above.

8. Measuring the data

Data source and collection

The data for this release comes from HM Revenue and Customs' (HMRC's) CJRS claims. It covers the whole population rather than a sample of people or companies, and it will allow for more detailed estimates of the population. The release is classed as Experimental Statistics¹ as the methodologies used to produce the statistics are still in their development phase. As a result, the series are subject to revisions.

Additional data from HMRC's Real Time Information (RTI) system has been matched with CJRS data in order to produce the statistics released here.

Coverage

This publication covers all employers and their employments that have made CJRS claims for support from the inception of the scheme up until 31 May 2020. However, the detailed employments information from some CJRS claims has not yet been matched to classifiers (such as geography) in all cases. This is discussed in more detail in the [Methodology](#) section. Improvements to this will be made for the next release of these statistics.

Upcoming changes

Future bulletins are planned to include additional statistics. This will include analysis of the employees furloughed under the CJRS by age and gender. The further analysis will be informed by user feedback. Please email CJRS.Statistics.Enquiries@hmrc.gov.uk if you would like to offer feedback on how the contents can be improved in the future.

Methodology

The total figures for the number of employments that have been presented in these statistics have been calculated on a different basis to the figures that make up the different breakdowns. The total figures capture the total number of employments that an employer has made a claim for. Where an employer has submitted

¹ Information about what the term Experimental Statistics means is published by the Office for National Statistics, here: <https://www.ons.gov.uk/methodology/methodologytopicsandstatisticalconcepts/guidetoexperimentalstatistics>

multiple claims for different periods, the maximum number of employments that each employer has claimed for is counted.

If an employee has jobs with more than one employer and has also been furloughed by more than one employer, they will be counted in these statistics once for each employment that has been furloughed.

The breakdown of size of employer has been based on a list of employees who were paid for periods up to 6 March and who were estimated to be eligible for the scheme. Some other approximations to eligibility for the scheme were also applied in order to assemble the list in a reasonable time. The breakdowns of employments provided in this release include only jobs on the list. Some jobs included within claims are not on this list and thus have not been classified in the breakdowns.

Some employee addresses could not be matched to regions and in other cases and industry classification is not available for an employer. In these instances employments have not been classified to a geography or region.

Employers making claims for 100 or more employees are required to submit this information manually to HMRC in a spreadsheet-type format. While these claims have been processed from a customer service perspective, there has been a delay in making all of this data available for the detailed analysis and matching required to produce these statistics. This is a situation we expect to have improved for future releases.

Additionally, in order to provide the more detailed breakdowns presented in these statistics, the claim information that has been submitted by employers needs to be matched with other data. The basis of this matching is a unique National Insurance Number. Occasionally, the employer-submitted National Insurance Number has not been of sufficient quality to be matched with other HMRC data. In these cases, we have been unable to provide additional breakdowns on location and sector.

In combination, these above factors give rise to the 'unknown' category within the different breakdowns reported in these statistics. We are developing methodologies to reduce the impact of these factors in future releases.

As noted above, the methodology applied in this release is to match the submitted claims where available, to information held within HMRC Pay As You Earn (PAYE) Real Time Information (RTI) system to produce the geographic breakdowns of the employments covered by claims. This data is based on the residential address HMRC holds for each employee and will not necessarily exactly reflect the geographic area containing the employee's usual place of work.

To produce the geographic breakdowns, we have used standard geographic breakdowns and matched the employment details provided within the CJRS claim to HMRC data on employee addresses. We then matched this data to Office for National Statistics (ONS) data that links UK postcodes to geographic areas. Where a geographic area is potentially disclusive, we have suppressed the figure for this area.

We have then matched the provided employer information within the CJRS claim with HMRC PAYE Real Time Information data to compute the size of each employer, before placing each employer into employer size bands; these bands have been used within this release.

The sector information is based on the Interdepartmental Business Register (IDBR) produced by the Office for National Statistics. Where PAYE schemes are not included on the IDBR we have used sector information from Companies House records linked on the employer's name where possible. This provides Standard Industrial Classification codes (UK SIC 2007²) for employers that have made a claim. We have then used this sector information to count and sum the reported elements with the release. Again, where we have not been able to match claims to industry classifications, we have reported this as 'unknown' for the sector-level information.

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<https://www.ons.gov.uk/methodology/classificationsandstandards/ukstandardindustrialclassificationofeconomicactivities/uksic2007>

For future releases we are planning on refining the methodology used in order to improve the statistics reported.

9. Strengths and limitations

HM Revenue and Customs (HMRC) grants pre-release access to [official statistics](#)³ publications, and in accordance with the HMRC policy, pre-release access has been granted to a number of people to enable the preparation of a ministerial briefing. Further details, including [a list of those granted access](#)⁴, can be found on [HMRC's website](#)⁵.

Experimental Statistics status

The release is classed as Experimental Statistics as the methodologies used to produce the statistics are still in their development phase. This does not mean that the statistics are of low quality, but it does signify that the statistics are new and still being developed. As the methodologies are refined and improved, there may be revisions to these statistics.

Rather than waiting until the development work has been completed, the statistics are being published now to involve potential users in developing the statistics. We hope that this encourages users to provide us with their thoughts and suggestions of how useful the statistics are and what can be done to improve them. Comments can be sent by email to CJRS.Statistics.Enquiries@hmrc.gov.uk.

More information about what it means for Official Statistics to be classified as Experimental Statistics is available from the Office for Statistics Regulation and can be found here: <https://www.statisticsauthority.gov.uk/publication/experimental-statistics-official-statistics-in-development>.

Strengths of the data

The data used in this release includes all claims made by employers up until 31 May 2020 and therefore covers the complete employer population that has made at least one CJRS claim to that date. As the basis for the CJRS is Pay As You Earn (PAYE) Real Time Information (RTI), the whole population is covered. We have been able to match CJRS data to this source to provide the additional information presented in this release for the first time.

Imputation and revisions

As this is the first version of these statistics, there have been no revisions made to the data. In future iterations of these statistics release there will be some revisions reflecting improvements to the data processing and methodology.

³ <https://www.statisticsauthority.gov.uk/about-the-authority/uk-statistical-system/types-of-official-statistics>

⁴ <https://www.gov.uk/government/statistics/hmrc-statistics-pre-release-access-list>

⁵ <https://www.gov.uk/government/organisations/hm-revenue-customs>

10. Related links

[Earnings and employment from Pay As You Earn Real Time Information, UK: May 2020](#)

Employee and earnings statistics from PAYE Real Time Information.

[Labour market in the regions of the UK: May 2020](#)

Regional breakdowns of changes in UK employment, unemployment and economic activity

[Employment in the UK: May 2020](#)

Estimates of employment, unemployment and economic inactivity for the UK.

[Average weekly earnings in Great Britain: May 2020](#)

Estimates of growth in earnings for employees before tax and other deductions from pay.