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Employment Allowance take-up: 2014-15 full year estimates

April 2015

Official Statistics

HM Revenue and Customs

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Employment Allowance take-up statistics: 2014-15

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Introduction

Employment Allowance take-up statistics

This release covers take-up of the Employment Allowance (EA) for the full tax year 2014-15. The EA came into effect in April 2014 and provides eligible employers with a reduction of up to £2,000 in their National Insurance contributions (NICs) which they pay on their employees. The allowance is available to business, charities, amateur sports clubs and from April 2015 domestic employers of care and support workers. Other domestic employers and public sector employers whose work is wholly or partly of a public nature are not eligible for the allowance.

The EA can be claimed through an employer's payroll system which is then processed through HMRC's Real Time Information (RTI) systems. An employer can claim their eligibility for the allowance by submitting an Employer Payment Summary (EPS). When an employer then sends through their Full Payment Submissions (FPS) when submitting their payroll the EA is offset against their Class 1 secondary NICs liabilities due on their employee(s). An employer must generate a NICs liability to benefit from the allowance. The amount of Class 1 secondary NICs due for payment can be reduced by a maximum of £2,000 in a given tax year.

In this release, employers are classified as having taken up the EA if they have both claimed eligibility and had some amount of the EA offset against the amount of Class 1 secondary NICs which they pay to HMRC.

There are estimated to be around 1.25m employers in the UK who stood to benefit from the EA in 2014-15. It is estimated that 89 per cent of those who stood to benefit in 2014-15 did claim and benefit.

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2 Take-up by region

Region	Number of employers benefitting from Employment Allowance	Estimated take-up rate
North East	33,000	89%
North West	118,000	88%
Yorkshire and The Humber	84,000	95%
East Midlands	74,000	87%
West Midlands	89,000	90%
East of England	109,000	90%
London	188,000	94%
South East	165,000	85%
South West	99,000	86%
Northern Ireland	27,000	84%
Scotland	85,000	89%
Wales	43,000	87%
United Kingdom	1,117,000	89%

1. Figures are rounded to the nearest 1,000.

2. Total may not necessarily add up to the sum of the regions due to rounding.

3. Take up estimates are based on information from HMRC's Real Time Information (RTI) and Enterprise Tax Management Platform (ETMP) data systems.

4. Cases without region information have been apportioned across regions based on the distribution of cases where region information is known.

5. Location is taken from the postcode of the PAYE scheme which is benefitting from the Employment Allowance.

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3 Take-up by sector

Sector	Number of employers benefitting from Employment Allowance	As a proportion of total number of employers benefitting
Accommodation and Food Service Activities	92,000	8%
Administrative and Support Service Activities	74,000	7%
Agriculture, Forestry and Fishing	34,000	3%
Arts, Entertainment and Recreation	24,000	2%
Construction	138,000	12%
Education	12,000	1%
Electricity, Gas, Steam and Air Conditioning Supply	<1,000	<1%
Financial and Insurance Activities	8,000	<1%
Human Health and Social Work Activities	9,000	<1%
Information and Communication	101,000	9%
Manufacturing	91,000	8%
Mining and Quarrying	<1,000	<1%
Other Service Activities	44,000	4%
Professional, Scientific and Technical Activities	197,000	18%
Real Estate Activities	24,000	2%
Transportation and Storage	34,000	3%
Water Supply; Sewerage, Waste Management and Remediation Activities	5,000	<1%
Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	230,000	21%
Total	1,117,000	100%

1. Figures are rounded to the nearest 1,000.

2. Total may not necessarily add up to the sum of sectors due to rounding and small numbers of employers which fall in sectors which are typically excluded from the allowance (i.e. public sector).

3. Take up estimates are based on information from HMRC's Real Time Information (RTI) and Enterprise Tax Management Platform (ETMP) data systems.

4. Cases without sector information have been apportioned across sectors based on the distribution of cases where sector information is known, hence the estimate by sector is only an approximation.

5. Take-up rates are not available on a sector breakdown as we do not have robust enough information on the number of eligible employers by sector.

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
England	
Aldershot	1,700
Aldridge-Brownhills	1,100
Altrincham and Sale West	3,600
Amber Valley	1,300
Arundel and South Downs	2,500
Ashfield	1,200
Ashford	2,000
Ashton-under-Lyne	1,200
Aylesbury	1,900
Banbury	2,300
Barking	1,900
Barnsley Central	1,200
Barnsley East	800
Barrow and Furness	1,500
Basildon and Billericay	2,000
Basingstoke	1,800
Bassetlaw	1,600
Bath	1,900
Batley and Spen	1,700
Battersea	2,500
Beaconsfield	2,900
Beckenham	1,900
Bedford	1,700
Bermondsey and Old Southwark	3,700
Berwick-upon-Tweed	1,600
Bethnal Green and Bow	4,100
Beverley and Holderness	1,700
Bexhill and Battle	1,900
Bexleyheath and Crayford	1,100
Birkenhead	1,100
Birmingham, Edgbaston	1,200
Birmingham, Erdington	1,000
Birmingham, Hall Green	1,800
Birmingham, Hodge Hill	900
Birmingham, Ladywood	5,300
Birmingham, Northfield	800
Birmingham, Perry Barr	1,300
Birmingham, Selly Oak	900
Birmingham, Yardley	1,200
Bishop Auckland	1,300
Blackburn	1,700
Blackley and Broughton	1,600
Blackpool North and Cleveleys	1,000
Blackpool South	1,800
Blaydon	1,200
Blyth Valley	900
Bognor Regis and Littlehampton	1,200
Bolsover	1,700
Bolton North East	1,800
Bolton South East	1,500
Bolton West	1,500

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Bootle	1,100
Boston and Skegness	1,700
Bosworth	1,800
Bournemouth East	1,700
Bournemouth West	2,000
Bracknell	1,700
Bradford East	1,500
Bradford South	900
Bradford West	2,100
Braintree	1,900
Brent Central	2,700
Brent North	2,600
Brentford and Isleworth	3,200
Brentwood and Ongar	2,300
Bridgwater and West Somerset	1,700
Brigg and Goole	1,300
Brighton, Kemptown	1,000
Brighton, Pavilion	2,500
Bristol East	1,300
Bristol North West	1,500
Bristol South	1,300
Bristol West	3,700
Broadland	1,800
Bromley and Chislehurst	1,800
Bromsgrove	2,000
Broxbourne	1,800
Broxtowe	1,200
Buckingham	2,700
Burnley	1,200
Burton	1,700
Bury North	1,600
Bury South	1,600
Bury St Edmunds	2,100
Calder Valley	2,000
Camberwell and Peckham	1,200
Camborne and Redruth	1,200
Cambridge	2,000
Cannock Chase	1,700
Canterbury	1,700
Carlisle	1,300
Carshalton and Wallington	1,500
Castle Point	1,500
Central Devon	2,000
Central Suffolk and North Ipswich	1,700
Charnwood	1,600
Chatham and Aylesford	1,000
Cheadle	1,900
Chelmsford	1,800
Chelsea and Fulham	2,900
Cheltenham	2,300
Chesham and Amersham	2,500
Chesterfield	1,500

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Chichester	2,300
Chingford and Woodford Green	1,600
Chippenham	1,800
Chipping Barnet	2,800
Chorley	1,600
Christchurch	1,700
Cities of London and Westminster	20,800
City of Chester	1,900
City of Durham	1,100
Clacton	1,000
Cleethorpes	1,500
Colchester	1,700
Colne Valley	1,800
Congleton	2,000
Copeland	1,500
Corby	1,800
Coventry North East	1,200
Coventry North West	1,100
Coventry South	2,200
Crawley	1,200
Crewe and Nantwich	1,700
Croydon Central	1,700
Croydon North	1,900
Croydon South	2,100
Dagenham and Rainham	1,300
Darlington	1,200
Dartford	1,700
Daventry	2,000
Denton and Reddish	1,200
Derby North	1,300
Derby South	1,700
Derbyshire Dales	1,900
Devizes	1,700
Dewsbury	1,800
Don Valley	1,600
Doncaster Central	1,500
Doncaster North	1,000
Dover	1,100
Dudley North	1,000
Dudley South	1,500
Dulwich and West Norwood	1,700
Ealing Central and Acton	3,400
Ealing North	1,800
Ealing, Southall	1,700
Easington	700
East Devon	1,800
East Ham	2,100
East Hampshire	2,500
East Surrey	2,500
East Worthing and Shoreham	1,600
East Yorkshire	1,900
Eastbourne	1,500

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Eastleigh	1,800
Eddisbury	1,700
Edmonton	1,800
Ellesmere Port and Neston	1,300
Elmet and Rothwell	1,900
Eltham	1,100
Enfield North	1,500
Enfield, Southgate	2,800
Epping Forest	2,100
Epsom and Ewell	2,000
Erewash	1,500
Erith and Thamesmead	1,300
Esher and Walton	2,500
Exeter	1,700
Fareham	1,900
Faversham and Mid Kent	1,600
Feltham and Heston	1,900
Filton and Bradley Stoke	1,600
Finchley and Golders Green	3,800
Folkestone and Hythe	1,700
Forest of Dean	1,800
Fylde	1,600
Gainsborough	1,600
Garston and Halewood	1,000
Gateshead	1,200
Gedling	1,100
Gillingham and Rainham	1,000
Gloucester	1,700
Gosport	1,000
Grantham and Stamford	1,900
Gravesham	1,600
Great Grimsby	1,300
Great Yarmouth	1,500
Greenwich and Woolwich	1,700
Guildford	2,300
Hackney North and Stoke Newington	2,000
Hackney South and Shoreditch	4,000
Halesowen and Rowley Regis	1,300
Halifax	1,800
Haltemprice and Howden	1,500
Halton	1,100
Hammersmith	2,700
Hampstead and Kilburn	2,900
Harborough	1,900
Harlow	1,600
Harrogate and Knaresborough	2,200
Harrow East	3,200
Harrow West	3,100
Hartlepool	1,200
Harwich and North Essex	1,800
Hastings and Rye	1,600
Havant	1,300

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Hayes and Harlington	1,800
Hazel Grove	1,300
Hemel Hempstead	2,600
Hemsworth	1,000
Hendon	2,700
Henley	2,700
Hereford and South Herefordshire	1,900
Hertford and Stortford	2,600
Hertsmere	3,100
Hexham	1,700
Heywood and Middleton	1,500
High Peak	1,800
Hitchin and Harpenden	2,300
Holborn and St Pancras	7,500
Hornchurch and Upminster	1,700
Hornsey and Wood Green	2,700
Horsham	2,200
Houghton and Sunderland South	700
Hove	2,200
Huddersfield	1,700
Huntingdon	2,100
Hyndburn	1,300
Ilford North	2,200
Ilford South	3,100
Ipswich	1,600
Isle of Wight	2,200
Islington North	1,700
Islington South and Finsbury	5,000
Jarrow	900
Keighley	1,700
Kenilworth and Southam	1,900
Kensington	3,400
Kettering	1,500
Kingston and Surbiton	2,600
Kingston upon Hull East	900
Kingston upon Hull North	700
Kingston upon Hull West and Hessle	1,800
Kingswood	1,200
Knowsley	1,000
Lancaster and Fleetwood	1,300
Leeds Central	2,600
Leeds East	4,400
Leeds North East	1,200
Leeds North West	1,300
Leeds West	1,000
Leicester East	1,800
Leicester South	2,300
Leicester West	1,200
Leigh	1,600
Lewes	1,800
Lewisham East	1,100
Lewisham West and Penge	1,500

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Lewisham, Deptford	1,500
Leyton and Wanstead	1,600
Lichfield	1,800
Lincoln	1,200
Liverpool, Riverside	2,800
Liverpool, Walton	600
Liverpool, Wavertree	1,000
Liverpool, West Derby	600
Loughborough	1,600
Louth and Horncastle	1,700
Ludlow	2,000
Luton North	900
Luton South	1,900
Macclesfield	2,100
Maidenhead	2,500
Maidstone and The Weald	2,000
Makerfield	1,000
Maldon	2,000
Manchester Central	4,100
Manchester, Gorton	1,200
Manchester, Withington	1,300
Mansfield	1,300
Meon Valley	2,300
Meriden	1,700
Mid Bedfordshire	2,000
Mid Derbyshire	1,100
Mid Dorset and North Poole	1,600
Mid Norfolk	1,800
Mid Sussex	2,100
Mid Worcestershire	1,900
Middlesbrough	1,200
Middlesbrough South and East Cleveland	900
Milton Keynes North	2,500
Milton Keynes South	2,100
Mitcham and Morden	1,800
Mole Valley	2,600
Morecambe and Lunesdale	1,200
Morley and Outwood	1,300
New Forest East	1,600
New Forest West	1,900
Newark	1,900
Newbury	1,900
Newcastle upon Tyne Central	1,600
Newcastle upon Tyne East	1,300
Newcastle upon Tyne North	900
Newcastle-under-Lyme	1,300
Newton Abbot	1,500
Normanton, Pontefract and Castleford	1,200
North Cornwall	1,900
North Devon	1,800
North Dorset	2,000
North Durham	900

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
North East Bedfordshire	1,900
North East Cambridgeshire	1,700
North East Derbyshire	1,200
North East Hampshire	2,300
North East Hertfordshire	2,000
North East Somerset	1,700
North Herefordshire	1,900
North Norfolk	1,600
North Shropshire	2,000
North Somerset	2,200
North Swindon	1,500
North Thanet	1,300
North Tyneside	1,000
North Warwickshire	1,500
North West Cambridgeshire	2,000
North West Durham	1,100
North West Hampshire	2,000
North West Leicestershire	1,700
North West Norfolk	1,600
North Wiltshire	2,000
Northampton North	1,200
Northampton South	1,600
Norwich North	1,100
Norwich South	1,700
Nottingham East	1,700
Nottingham North	700
Nottingham South	1,700
Nuneaton	1,200
Old Bexley and Sidcup	1,500
Oldham East and Saddleworth	1,600
Oldham West and Royton	1,300
Orpington	1,700
Oxford East	1,600
Oxford West and Abingdon	1,800
Pendle	1,200
Penistone and Stocksbridge	1,100
Penrith and The Border	1,900
Peterborough	1,800
Plymouth, Moor View	700
Plymouth, Sutton and Devonport	1,600
Poole	1,800
Poplar and Limehouse	2,800
Portsmouth North	1,500
Portsmouth South	1,500
Preston	1,700
Pudsey	1,700
Putney	1,600
Rayleigh and Wickford	1,900
Reading East	2,600
Reading West	1,900
Redcar	900
Redditch	1,500

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Reigate	2,200
Ribble Valley	2,100
Richmond (Yorks)	2,300
Richmond Park	2,800
Rochdale	1,300
Rochester and Strood	1,800
Rochford and Southend East	2,200
Romford	1,800
Romsey and Southampton North	1,600
Rossendale and Darwen	1,600
Rother Valley	1,200
Rotherham	1,000
Rugby	1,900
Ruislip, Northwood and Pinner	2,200
Runnymede and Weybridge	2,500
Rushcliffe	2,200
Rutland and Melton	2,000
Saffron Walden	2,600
Salford and Eccles	1,900
Salisbury	1,800
Scarborough and Whitby	1,700
Scunthorpe	1,100
Sedgefield	1,100
Sefton Central	1,100
Selby and Ainsty	1,800
Sevenoaks	2,200
Sheffield Central	2,600
Sheffield South East	1,600
Sheffield, Brightside and Hillsborough	900
Sheffield, Hallam	1,000
Sheffield, Heeley	800
Sherwood	1,200
Shipley	1,600
Shrewsbury and Atcham	2,000
Sittingbourne and Sheppey	1,500
Skipton and Ripon	2,500
Sleaford and North Hykeham	1,900
Slough	2,100
Solihull	1,500
Somerton and Frome	2,300
South Basildon and East Thurrock	1,300
South Cambridgeshire	2,500
South Derbyshire	1,300
South Dorset	1,300
South East Cambridgeshire	2,200
South East Cornwall	1,500
South Holland and The Deepings	1,900
South Leicestershire	2,000
South Norfolk	1,700
South Northamptonshire	2,300
South Ribble	1,600
South Shields	900

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
South Staffordshire	1,500
South Suffolk	1,800
South Swindon	1,900
South Thanet	1,200
South West Bedfordshire	1,800
South West Devon	1,200
South West Hertfordshire	2,700
South West Norfolk	1,600
South West Surrey	2,900
South West Wiltshire	1,800
Southampton, Itchen	1,200
Southampton, Test	1,500
Southend West	1,800
Southport	1,500
Spelthorne	1,800
St Albans	2,500
St Austell and Newquay	1,700
St Helens North	1,000
St Helens South and Whiston	1,200
St Ives	1,700
Stafford	1,500
Staffordshire Moorlands	1,100
Stalybridge and Hyde	1,300
Stevenage	1,300
Stockport	1,800
Stockton North	1,100
Stockton South	1,500
Stoke-on-Trent Central	1,100
Stoke-on-Trent North	1,100
Stoke-on-Trent South	800
Stone	1,600
Stourbridge	1,300
Stratford-on-Avon	2,300
Streatham	1,200
Stretford and Urmston	1,700
Stroud	2,200
Suffolk Coastal	2,000
Sunderland Central	1,500
Surrey Heath	2,300
Sutton and Cheam	1,800
Sutton Coldfield	1,900
Tamworth	1,700
Tatton	2,300
Taunton Deane	2,000
Telford	1,200
Tewkesbury	1,900
The Cotswolds	2,800
The Wrekin	1,200
Thirsk and Malton	2,300
Thornbury and Yate	1,800
Thurrock	1,600
Tiverton and Honiton	2,000

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Tonbridge and Malling	2,100
Tooting	1,900
Torbay	1,500
Torrige and West Devon	1,800
Totnes	1,800
Tottenham	2,000
Truro and Falmouth	2,000
Tunbridge Wells	2,500
Twickenham	2,700
Tynemouth	1,500
Uxbridge and South Ruislip	2,000
Vauxhall	3,900
Wakefield	1,600
Wallasey	1,000
Walsall North	900
Walsall South	1,200
Walthamstow	1,900
Wansbeck	900
Wantage	2,200
Warley	1,100
Warrington North	1,500
Warrington South	4,800
Warwick and Leamington	2,100
Washington and Sunderland West	800
Watford	2,500
Waveney	1,600
Wealden	2,300
Weaver Vale	1,500
Wellingborough	1,700
Wells	2,100
Welwyn Hatfield	1,900
Wentworth and Dearne	1,000
West Bromwich East	900
West Bromwich West	1,100
West Dorset	2,500
West Ham	1,900
West Lancashire	1,600
West Suffolk	1,900
West Worcestershire	2,100
Westminster North	1,900
Westmorland and Lonsdale	2,300
Weston-Super-Mare	1,700
Wigan	1,600
Wimbledon	3,400
Winchester	2,500
Windsor	2,700
Wirral South	1,200
Wirral West	900
Witham	1,900
Witney	2,600
Woking	2,200
Wokingham	2,300

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Wolverhampton North East	800
Wolverhampton South East	1,100
Wolverhampton South West	1,300
Worcester	1,300
Workington	1,500
Worsley and Eccles South	1,200
Worthing West	1,600
Wycombe	2,100
Wyre and Preston North	1,700
Wyre Forest	1,600
Wythenshawe and Sale East	1,300
Yeovil	1,800
York Central	1,600
York Outer	1,600
Northern Ireland	
Belfast East	1,200
Belfast North	1,200
Belfast South	2,300
Belfast West	800
East Antrim	900
East Londonderry	1,500
Fermanagh and South Tyrone	1,900
Foyle	1,200
Lagan Valley	1,600
Mid Ulster	1,800
Newry and Armagh	2,100
North Antrim	1,700
North Down	1,100
South Antrim	1,300
South Down	1,800
Strangford	1,300
Upper Bann	1,700
West Tyrone	1,600
Scotland	
Aberdeen North	1,500
Aberdeen South	3,500
Airdrie and Shotts	1,000
Angus	1,700
Argyll and Bute	1,700
Ayr, Carrick and Cumnock	1,200
Banff and Buchan	2,100
Berwickshire, Roxburgh and Selkirk	2,000
Caithness, Sutherland and Easter Ross	1,300
Central Ayrshire	1,000
Coatbridge, Chryston and Bellshill	1,000
Cumbernauld, Kilsyth and Kirkintilloch East	900
Dumfries and Galloway	2,000
Dumfriesshire, Clydesdale and Tweeddale	1,600
Dundee East	1,000
Dundee West	1,200

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Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Dunfermline and West Fife	1,200
East Dunbartonshire	1,100
East Kilbride, Strathaven and Lesmahagow	1,300
East Lothian	1,600
East Renfrewshire	1,200
Edinburgh East	1,300
Edinburgh North and Leith	3,600
Edinburgh South	1,100
Edinburgh South West	1,500
Edinburgh West	1,300
Na h-Eileanan an Iar	400
Falkirk	1,300
Glasgow Central	4,400
Glasgow East	800
Glasgow North	1,000
Glasgow North East	700
Glasgow North West	800
Glasgow South	800
Glasgow South West	700
Glenrothes	900
Gordon	2,700
Inverclyde	800
Inverness, Nairn, Badenoch and Strathspey	1,900
Kilmarnock and Loudoun	1,300
Kirkcaldy and Cowdenbeath	1,100
Lanark and Hamilton East	1,700
Linlithgow and East Falkirk	1,300
Livingston	1,300
Midlothian	1,100
Moray	1,700
Motherwell and Wishaw	900
North Ayrshire and Arran	1,100
North East Fife	1,200
Ochil and South Perthshire	1,500
Orkney and Shetland	1,000
Paisley and Renfrewshire North	1,200
Paisley and Renfrewshire South	1,000
Perth and North Perthshire	1,900
Ross, Skye and Lochaber	1,600
Rutherglen and Hamilton West	1,100
Stirling	1,900
West Aberdeenshire and Kincardine	2,700
West Dunbartonshire	900

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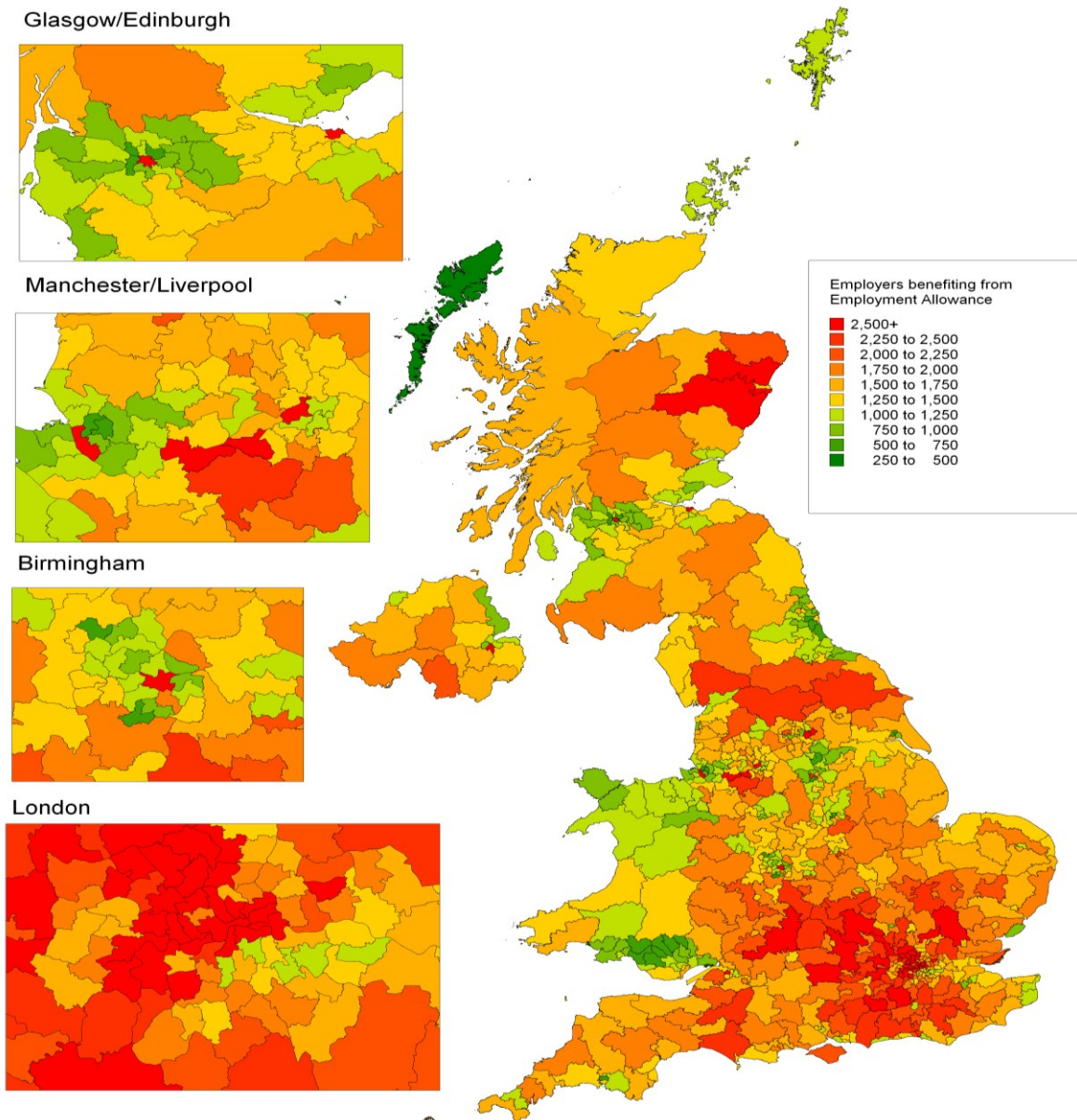
Take-up by constituency

Constituency	Number of employers benefitting from Employment Allowance
Wales	
Aberavon	700
Aberconwy	1000
Alyn and Deeside	1200
Arfon	900
Blaenau Gwent	600
Radnorshire	1300
Bridgend	1100
Caerphilly	900
Cardiff Central	1300
Cardiff North	1200
Penarth	1700
Cardiff West	1200
Dinefwr	1100
and South	1600
Ceredigion	1300
Clwyd South	900
Clwyd West	1200
Cynon Valley	600
Delyn	1100
Dwyfor Meirionnydd	1200
Gower	900
Islwyn	900
Llanelli	900
Rhymney	700
Monmouth	1600
Montgomeryshire	1200
Neath	800
Newport East	800
Newport West	1100
Ogmore	700
Pontypridd	1100
Pembrokeshire	1300
Rhondda	600
Swansea East	900
Swansea West	1100
Torfaen	900
Vale of Clwyd	1100
Vale of Glamorgan	1300
Wrexham	1100
Ynys Môn	900

1. Figures are rounded to the nearest 100.
2. Total may not necessarily add up to the sum of the constituencies due to rounding and small numbers of employers which fall outside these regions.
3. Take up estimates are based on information from HMRC's Real Time Information (RTI) and Enterprise Tax Management Platform (ETMP) data systems.
4. Cases without constituency information have been apportioned across constituencies based on the distribution of cases where constituency information is known.
5. Take-up rates are not available on a constituency breakdown as we do not have robust enough information on the number of eligible employers by constituency.
6. Location is taken from the postcode of the PAYE scheme which is benefitting from the Employment Allowance.

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5 Constituency map



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Take-up by employer size

Employer size by number of employees	Number of employers benefitting from Employment Allowance	Estimated take-up rate
1-9	911,000	94%
10-49	173,000	78%
50-249	28,000	61%
250+	5,000	40%
All employers	1,117,000	89%

1. Figures are rounded to the nearest 1,000.

2. Total may not necessarily add up to the sum of employer sizes due to rounding.

3. Take up estimates are based on information from HMRC's Real Time Information (RTI) and Enterprise Tax Management Platform (ETMP) data systems.

4. Cases without employer size information have been apportioned across bands based on the distribution of cases where employer information is known.

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7 Methodology

An Official Statistics Publication

These Official Statistics are produced to high professional standards in accordance with the Statistics and Registration Service Act 2007, signifying compliance with the Code of Practice for Official Statistics. They will undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

1. Counts for the number of employers who have taken up the Employment Allowance (EA) come from the PAYE accounting system (the Enterprise Tax Management Platform - ETMP) linked to the Real Time Information (RTI).
2. A PAYE scheme will be counted if they have both claimed the EA and have offset some amount of the EA against their Class 1 secondary NICs liabilities.
3. Postcode information, which is used to present region and constituency level breakdowns, has been taken from a combination of the ETMP and the Office for National Statistics' Inter-departmental Business Registry (IDBR). Matching the IDBR to the ETMP produced a match rate of 97% for postcode information. The postcode used corresponds to the PAYE scheme which is claiming the EA.
4. Sector information also comes from the IDBR based on the Standard Industry Classification (SIC) 2007. At 63%, the match rate for sector is much lower than for postcode. Sector information is generally less well populated because this type of information is not provided by employers as routinely as address information.
5. Employee size information comes from RTI and is a measure of employee count corresponding to the PAYE scheme which is claiming the EA. The match rate is close to 100%.
6. Take-up rates have been calculated for region and employer size using estimates of the number of eligible employers from HMRC administrative data. Information on the number of eligible employers by sector and constituency were not robust enough to calculate take-up rates for these breakdowns.