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Employment Allowance take-up:

2015-16 mid-year estimates

October 2015

Official Statistics

HM Revenue and Customs

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1

Introduction

Employer Allowance take-up statistics

This release covers take-up of the Employment Allowance (EA) for first six months of 2015-16. 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 were estimated to be around 1.25m employers in the UK who stood to benefit from the EA in 2014-15, of which around 89% were estimated to have benefitted last year. This mid-year publication does not include estimates of the take-up rates for 2015-16. This is due to uncertainties around robustly estimating the number of employers who are eligible for the employment allowance. The next release will be published in spring 2015 covering take-up for the full 2015-16 tax year.

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Take-up by Region

Region	Number of employers benefitting from Employment Allowance	As a proportion of total number of employers benefitting
North East	35,000	3%
North West	123,000	11%
Yorkshire and The Humber	86,000	7%
East Midlands	79,000	7%
West Midlands	95,000	8%
East of England	115,000	10%
London	203,000	17%
South East	174,000	15%
South West	102,000	9%
Northern Ireland	28,000	2%
Scotland	86,000	7%
Wales	44,000	4%
United Kingdom	1,170,000	100%

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 and small numbers of employers which fall outside these regions (i.e. Channel Islands).

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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Take-up by Sector

Sector	Number of employers benefiting from Employment Allowance	As a proportion of total number of employers benefiting
Accommodation and Food Service Activities	93,000	8%
Activities of Households as Employers; Undifferentiated Goods-and Services-P	<1,000	<1%
Administrative and Support Service Activities	78,000	7%
Agriculture, Forestry and Fishing	34,000	3%
Arts, Entertainment and Recreation	24,000	2%
Construction	144,000	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	10,000	<1%
Information and Communication	113,000	10%
Manufacturing	92,000	8%
Mining and Quarrying	<1,000	<1%
Other Service Activities	43,000	4%
Professional, Scientific and Technical Activities	217,000	19%
Real Estate Activities	24,000	2%
Transportation and Storage	39,000	3%
Water Supply; Sewerage, Waste Management and Remediation Activities	5,000	<1%
Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	232,000	20%
All sectors	1,170,000	100%

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

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

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4 **Take-up by Constituency**

Constituency	Number of employers benefiting from Employment Allowance
England	
Aldershot	1,800
Aldridge-Brownhills	1,200
Altrincham and Sale West	3,500
Amber Valley	1,500
Arundel and South Downs	2,600
Ashfield	1,300
Ashford	2,000
Ashton-under-Lyne	1,300
Aylesbury	2,000
Banbury	2,500
Barking	2,000
Barnsley Central	1,300
Barnsley East	800
Barrow and Furness	1,500
Basildon and Billericay	2,100
Basingstoke	2,000
Bassetlaw	1,600
Bath	2,000
Batley and Spen	1,800
Battersea	2,600
Beaconsfield	3,000
Beckenham	1,900
Bedford	1,800
Bermondsey and Old Southwark	4,000
Berwick-upon-Tweed	1,500
Bethnal Green and Bow	4,300
Beverley and Holderness	1,800
Bexhill and Battle	2,000
Bexleyheath and Crayford	1,200
Birkenhead	1,200
Birmingham, Edgbaston	1,300
Birmingham, Erdington	1,100
Birmingham, Hall Green	1,900
Birmingham, Hodge Hill	900
Birmingham, Ladywood	6,000
Birmingham, Northfield	800
Birmingham, Perry Barr	1,400
Birmingham, Selly Oak	900
Birmingham, Yardley	1,300
Bishop Auckland	1,400
Blackburn	1,800
Blackley and Broughton	1,800
Blackpool North and Cleveleys	1,100
Blackpool South	1,400
Blaydon	1,400
Blyth Valley	900
Bognor Regis and Littlehampton	1,300
Bolsover	2,600
Bolton North East	1,900
Bolton South East	1,500
Bolton West	1,600
Bootle	1,200
Boston and Skegness	1,800
Bosworth	2,000
Bournemouth East	1,500
Bournemouth West	2,100
Bracknell	1,800
Bradford East	1,500
Bradford South	1,100
Bradford West	2,100
Braintree	2,000
Brent Central	2,800
Brent North	2,800
Brentford and Isleworth	3,500
Brentwood and Ongar	2,500
Bridgwater and West Somerset	1,800
Brigg and Goole	1,400
Brighton, Kemptown	1,200

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4 **Take-up by Constituency**

Constituency	Number of employers benefiting from Employment Allowance
Brighton, Pavilion	2,700
Bristol East	1,400
Bristol North West	1,600
Bristol South	1,400
Bristol West	3,900
Broadland	1,900
Bromley and Chislehurst	1,900
Bromsgrove	2,100
Broxbourne	1,900
Broxtowe	1,300
Buckingham	2,800
Burnley	1,300
Burton	1,600
Bury North	1,600
Bury South	1,600
Bury St Edmunds	2,200
Calder Valley	2,200
Camberwell and Peckham	1,400
Camborne and Redruth	1,300
Cambridge	2,100
Cannock Chase	1,600
Canterbury	1,800
Carlisle	1,300
Carshalton and Wallington	1,600
Castle Point	1,500
Central Devon	2,000
Central Suffolk and North Ipswich	1,900
Charnwood	1,800
Chatham and Aylesford	1,100
Cheadle	2,000
Chelmsford	2,100
Chelsea and Fulham	3,200
Cheltenham	2,300
Chesham and Amersham	2,600
Chesterfield	1,500
Chichester	2,500
Chingford and Woodford Green	1,600
Chippenham	2,000
Chipping Barnet	2,700
Chorley	1,600
Christchurch	1,800
Cities of London and Westminster	21,300
City of Chester	2,100
City of Durham	1,200
Clacton	1,100
Cleethorpes	1,500
Colchester	1,800
Colne Valley	1,900
Congleton	2,100
Copeland	1,500
Corby	2,000
Coventry North East	1,400
Coventry North West	1,300
Coventry South	2,900
Crawley	1,400
Crewe and Nantwich	1,800
Croydon Central	1,800
Croydon North	2,000
Croydon South	2,300
Dagenham and Rainham	1,400
Darlington	1,200
Dartford	1,900
Daventry	2,100
Denton and Reddish	1,300
Derby North	1,400
Derby South	1,600
Derbyshire Dales	2,000
Devizes	1,900
Dewsbury	1,900

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Constituency	Number of employers benefiting from Employment Allowance
Don Valley	1,600
Doncaster Central	1,500
Doncaster North	1,100
Dover	1,100
Dudley North	1,200
Dudley South	1,400
Dulwich and West Norwood	2,000
Ealing Central and Acton	3,600
Ealing North	2,000
Ealing, Southall	1,800
Easington	700
East Devon	1,800
East Ham	2,300
East Hampshire	2,500
East Surrey	2,600
East Worthing and Shoreham	1,600
East Yorkshire	2,000
Eastbourne	1,500
Eastleigh	2,000
Eddisbury	1,900
Edmonton	1,900
Ellesmere Port and Neston	1,300
Elmet and Rothwell	1,900
Eltham	1,200
Enfield North	1,600
Enfield, Southgate	2,800
Epping Forest	2,200
Epsom and Ewell	2,200
Erewash	1,500
Erith and Thamesmead	1,500
Esher and Walton	2,700
Exeter	1,800
Fareham	2,000
Faversham and Mid Kent	1,800
Feltham and Heston	2,200
Filton and Bradley Stoke	1,600
Finchley and Golders Green	4,000
Folkestone and Hythe	1,800
Forest of Dean	1,900
Fylde	1,600
Gainsborough	1,600
Garston and Halewood	1,200
Gateshead	1,300
Gedling	1,200
Gillingham and Rainham	1,100
Gloucester	1,800
Gosport	1,100
Grantham and Stamford	2,000
Gravesham	1,600
Great Grimsby	1,300
Great Yarmouth	1,600
Greenwich and Woolwich	1,900
Guildford	2,500
Hackney North and Stoke Newington	2,300
Hackney South and Shoreditch	4,100
Halesowen and Rowley Regis	1,400
Halifax	1,900
Haltemprice and Howden	1,500
Halton	1,200
Hammersmith	3,000
Hampstead and Kilburn	3,300
Harborough	2,000
Harlow	1,600
Harrogate and Knaresborough	2,300
Harrow East	3,200
Harrow West	3,200
Hartlepool	1,300
Harwich and North Essex	1,900
Hastings and Rye	1,600

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

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Constituency	Number of employers benefitting from Employment Allowance
Makerfield	1,100
Maldon	2,100
Manchester Central	4,100
Manchester, Gorton	1,300
Manchester, Withington	1,500
Mansfield	1,400
Meon Valley	2,300
Meriden	1,800
Mid Bedfordshire	2,200
Mid Derbyshire	1,300
Mid Dorset and North Poole	1,500
Mid Norfolk	1,900
Mid Sussex	2,300
Mid Worcestershire	2,100
Middlesbrough	1,300
Middlesbrough South and East Cleveland	1,100
Milton Keynes North	2,800
Milton Keynes South	2,300
Mitcham and Morden	2,000
Mole Valley	2,800
Morecambe and Lunesdale	1,300
Morley and Outwood	1,400
New Forest East	1,600
New Forest West	1,900
Newark	2,000
Newbury	2,000
Newcastle upon Tyne Central	1,600
Newcastle upon Tyne East	1,400
Newcastle upon Tyne North	1,100
Newcastle-under-Lyme	1,300
Newton Abbot	1,400
Normanton, Pontefract and Castleford	1,300
North Cornwall	1,900
North Devon	1,900
North Dorset	2,100
North Durham	900
North East Bedfordshire	2,000
North East Cambridgeshire	1,800
North East Derbyshire	1,300
North East Hampshire	2,500
North East Hertfordshire	2,100
North East Somerset	1,800
North Herefordshire	2,000
North Norfolk	1,500
North Shropshire	2,100
North Somerset	2,300
North Swindon	1,500
North Thanet	1,300
North Tyneside	1,100
North Warwickshire	1,500
North West Cambridgeshire	2,200
North West Durham	1,200
North West Hampshire	2,200
North West Leicestershire	1,800
North West Norfolk	1,500
North Wiltshire	2,200
Northampton North	1,300
Northampton South	1,800
Norwich North	1,200
Norwich South	1,900
Nottingham East	1,800
Nottingham North	800
Nottingham South	2,200
Nuneaton	1,400
Old Bexley and Sidcup	1,500
Oldham East and Saddleworth	1,600
Oldham West and Royton	1,400
Orpington	1,800
Oxford East	1,600

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Constituency	Number of employers benefitting from Employment Allowance
Oxford West and Abingdon	1,900
Pendle	1,400
Penistone and Stocksbridge	1,200
Penrith and The Border	1,900
Peterborough	1,800
Plymouth, Moor View	700
Plymouth, Sutton and Devonport	1,500
Poole	1,900
Poplar and Limehouse	3,000
Portsmouth North	1,500
Portsmouth South	1,400
Preston	1,600
Pudsey	1,600
Putney	1,800
Rayleigh and Wickford	2,000
Reading East	2,600
Reading West	1,800
Redcar	900
Redditch	1,500
Reigate	2,200
Ribble Valley	2,200
Richmond (Yorks)	2,300
Richmond Park	3,000
Rochdale	1,500
Rochester and Strood	1,900
Rochford and Southend East	2,200
Romford	1,900
Romsey and Southampton North	1,600
Rossendale and Darwen	1,600
Rother Valley	1,300
Rotherham	1,100
Rugby	2,100
Ruislip, Northwood and Pinner	2,500
Runnymede and Weybridge	2,600
Rushcliffe	2,200
Rutland and Melton	2,100
Saffron Walden	2,800
Salford and Eccles	2,000
Salisbury	1,900
Scarborough and Whitby	1,800
Scunthorpe	1,200
Sedgefield	1,200
Sefton Central	1,200
Selby and Ainsty	1,900
Sevenoaks	2,200
Sheffield Central	2,500
Sheffield South East	1,500
Sheffield, Brightside and Hillsborough	900
Sheffield, Hallam	1,100
Sheffield, Heeley	800
Sherwood	1,300
Shipley	1,500
Shrewsbury and Atcham	2,000
Sittingbourne and Sheppey	1,400
Skipton and Ripon	2,500
Sleaford and North Hykeham	2,000
Slough	2,500
Solihull	1,600
Somerton and Frome	2,300
South Basildon and East Thurrock	1,400
South Cambridgeshire	2,600
South Derbyshire	1,400
South Dorset	1,500
South East Cambridgeshire	2,500
South East Cornwall	1,500
South Holland and The Deepings	2,000
South Leicestershire	2,100
South Norfolk	1,800
South Northamptonshire	2,600

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Constituency	Number of employers benefitting from Employment Allowance
South Ribble	1,600
South Shields	900
South Staffordshire	1,500
South Suffolk	1,900
South Swindon	1,900
South Thanet	1,300
South West Bedfordshire	1,900
South West Devon	1,300
South West Hertfordshire	2,800
South West Norfolk	1,800
South West Surrey	3,000
South West Wiltshire	1,800
Southampton, Itchen	1,300
Southampton, Test	1,500
Southend West	1,800
Southport	1,500
Spelthorne	2,000
St Albans	2,800
St Austell and Newquay	1,600
St Helens North	1,100
St Helens South and Whiston	1,300
St Ives	1,600
Stafford	1,500
Staffordshire Moorlands	1,200
Stalybridge and Hyde	1,300
Stevenage	1,400
Stockport	1,900
Stockton North	1,300
Stockton South	1,600
Stoke-on-Trent Central	1,200
Stoke-on-Trent North	1,200
Stoke-on-Trent South	800
Stone	1,600
Stourbridge	1,400
Stratford-on-Avon	2,500
Streatham	1,400
Stretford and Urmston	1,800
Stroud	2,300
Suffolk Coastal	2,000
Sunderland Central	1,400
Surrey Heath	2,500
Sutton and Cheam	2,000
Sutton Coldfield	1,900
Tamworth	1,600
Tatton	2,600
Taunton Deane	2,100
Telford	1,300
Tewkesbury	2,000
The Cotswolds	2,900
The Wrekin	1,300
Thirsk and Malton	2,300
Thornbury and Yate	1,900
Thurrock	1,800
Tiverton and Honiton	2,000
Tonbridge and Malling	2,200
Tooting	2,100
Torbay	1,500
Torrige and West Devon	1,800
Totnes	1,900
Tottenham	2,100
Truro and Falmouth	2,000
Tunbridge Wells	2,500
Twickenham	3,000
Tynemouth	1,400
Uxbridge and South Ruislip	2,100
Vauxhall	5,700
Wakefield	1,800
Wallasey	1,100
Walsall North	1,100

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4 **Take-up by Constituency**

Constituency	Number of employers benefitting from Employment Allowance
Walsall South	1,300
Walthamstow	2,100
Wansbeck	1,100
Wantage	2,200
Warley	1,200
Warrington North	1,500
Warrington South	5,000
Warwick and Leamington	2,200
Washington and Sunderland West	800
Watford	2,600
Waveney	1,500
Wealden	2,500
Weaver Vale	1,800
Wellingborough	1,800
Wells	2,100
Welwyn Hatfield	2,000
Wentworth and Dearne	1,200
West Bromwich East	1,100
West Bromwich West	1,300
West Dorset	2,500
West Ham	2,300
West Lancashire	1,600
West Suffolk	1,900
West Worcestershire	2,100
Westminster North	2,100
Westmorland and Lonsdale	2,500
Weston-Super-Mare	1,800
Wigan	1,500
Wimbledon	3,400
Winchester	2,500
Windsor	2,800
Wirral South	1,300
Wirral West	900
Witham	1,900
Witney	2,600
Woking	2,500
Wokingham	2,500
Wolverhampton North East	800
Wolverhampton South East	1,200
Wolverhampton South West	1,400
Worcester	1,400
Workington	1,400
Worsley and Eccles South	1,300
Worthing West	1,800
Wycombe	2,200
Wyre and Preston North	1,800
Wyre Forest	1,600
Wythenshawe and Sale East	1,400
Yeovil	1,800
York Central	1,600
York Outer	1,600
Northern Ireland	
Belfast East	1,300
Belfast North	1,300
Belfast South	2,300
Belfast West	800
East Antrim	1,100
East Londonderry	1,400
Fermanagh and South Tyrone	2,000
Foyle	1,200
Lagan Valley	1,500
Mid Ulster	1,900
Newry and Armagh	2,100
North Antrim	1,600
North Down	1,100
South Antrim	1,400
South Down	1,800
Strangford	1,400

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Constituency	Number of employers benefiting from Employment Allowance
Upper Bann	1,600
West Tyrone	1,600
Scotland	
Aberdeen North	1,500
Aberdeen South	3,300
Airdrie and Shotts	900
Angus	1,600
Argyll and Bute	1,600
Ayr, Carrick and Cumnock	1,300
Banff and Buchan	2,100
Berwickshire, Roxburgh and Selkirk	2,000
Caithness, Sutherland and Easter Ross	1,300
Central Ayrshire	1,100
Coatbridge, Chryston and Bellshill	1,100
Cumbernauld, Kilsyth and Kirkintilloch East	900
Dumfries and Galloway	2,000
Dumfriesshire, Clydesdale and Tweeddale	1,600
Dundee East	1,100
Dundee West	1,200
Dunfermline and West Fife	1,300
East Dunbartonshire	1,200
East Kilbride, Strathaven and Lesmahagow	1,400
East Lothian	1,500
East Renfrewshire	1,300
Edinburgh East	1,500
Edinburgh North and Leith	3,300
Edinburgh South	1,200
Edinburgh South West	1,400
Edinburgh West	1,400
Na h-Eileanan an Iar	500
Falkirk	1,400
Glasgow Central	4,400
Glasgow East	800
Glasgow North	1,200
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	2,000
Kilmarnock and Loudoun	1,300
Kirkcaldy and Cowdenbeath	1,200
Lanark and Hamilton East	1,600
Linlithgow and East Falkirk	1,400
Livingston	1,300
Midlothian	1,200
Moray	1,600
Motherwell and Wishaw	900
North Ayrshire and Arran	1,200
North East Fife	1,300
Ochil and South Perthshire	1,500
Orkney and Shetland	1,100
Paisley and Renfrewshire North	1,300
Paisley and Renfrewshire South	1,100
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	2,800
West Dunbartonshire	900
Wales	
Aberavon	700
Aberconwy	1,100
Alyn and Deeside	1,300
Arfon	900

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4 **Take-up by Constituency**

Constituency	Number of employers benefitting from Employment Allowance
Blaenau Gwent	600
Radnorshire	1,400
Bridgend	1,400
Caerphilly	900
Cardiff Central	1,400
Cardiff North	1,300
Penarth	1,800
Cardiff West	1,300
Dinefwr	1,200
and South	1,600
Ceredigion	1,400
Clwyd South	900
Clwyd West	1,200
Cynon Valley	700
Delyn	1,200
Dwyfor Meirionnydd	1,200
Gower	900
Islwyn	800
Llanelli	900
Rhymney	700
Monmouth	1,600
Montgomeryshire	1,300
Neath	800
Newport East	900
Newport West	1,200
Ogmore	700
Pontypridd	1,200
Pembrokeshire	1,400
Rhondda	600
Swansea East	900
Swansea West	1,200
Torfaen	900
Vale of Clwyd	1,200
Vale of Glamorgan	1,400
Wrexham	1,200
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. Location is taken from the postcode of the PAYE scheme which is benefitting from the Employment Allowance.

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5 Take-up by Employer Size

Employer size by number of employees	Number of employers benefitting from Employment Allowance	As a proportion of total number of employers benefitting
1-9	957,000	82%
10-49	178,000	15%
50-249	29,000	2%
250+	5,000	0%
All employers	1,170,000	100%

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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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 previously been calculated for region and employer size using estimates of the number of eligible employers from HMRC administrative data. Take-up rates for 2015-16 are currently not available, due to uncertainties in robustly estimating a baseline number of eligible employers.

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User Engagement

HMRC is committed to providing impartial quality statistics that meet our users' needs. We encourage our users to engage with us so that we can improve our statistics and identify gaps in the statistics that we produce. Please see the following link for HMRC Statistics "Continuous User Engagement Strategy":

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/278751/HMRC_statistics_continuous_user_engagement.pdf

If you would like to comment on these statistics or have any enquiries on the statistics please use the statistical contacts named at the end of this section and on the cover page. Alternatively, we would welcome any views or comments you have via HMRC statistics blog:

<https://hrcstatistics.blog.gov.uk/>

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