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Employment Allowance take-up:

2016-17 full year estimates

April 2017

Official Statistics

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1 Introduction

Employment Allowance take-up statistics

This release covers take-up of the Employment Allowance (EA) for the full tax year 2016-17. The EA came into effect in April 2014 and provided eligible employers with a reduction of up to £2,000 in their National Insurance contributions (NICs) which they pay on their employees. In April 2016, the allowance rose to £3,000. The allowance is available to business, charities, amateur sports clubs and, from April 2015, domestic employers of care and support workers.

However, from April 2016 limited companies where the director is the only employee paid earnings above the Secondary Threshold for Class 1 National Insurance contributions have no longer been able to claim the allowance. As expected this policy change has led to an overall decrease in the numbers taking up the EA in 2016-17 from 2015-16 with take-up decreasing by around 120,000 (9%). This has decreased take-up of the allowance across regions, sectors, constituencies and small employers where there are concentrations of companies affected by this measure. Other domestic employers and public sector employers whose work is wholly or partly (>50%) 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 £3,000 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.

2 Take-up by Region

Region	Number of employers benefitting from Employment Allowance	As a percentage of total number of employers benefitting
North East	35,000	3%
North West	118,000	10%
Yorkshire and The Hu	ımber 86,000	7%
East Midlands	80,000	7%
West Midlands	99,000	8%
East of England	119,000	10%
London	206,000	18%
South East	168,000	14%
South West	100,000	9%
Northern Ireland	30,000	3%
Scotland	83,000	7%
Wales	45,000	4%
United Kingdom	1,170,000	100%

Footnotes

^{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 (such as the 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.

3 Take-up by Sector

Sector	be	Number of employers enefitting from Employment Allowance	As a percentage of total number of employers benefitting
Accommodation and	Food Service Activities	103,000	9%
Activities of Househol	ds as Employers; Undifferentiated Producing Activities of Households	103,000	970
for Own Use	-	30,000	3%
Administrative and Su	pport Service Activities	112,000	10%
Agriculture, Forestry a	and Fishing	28,000	2%
Arts, Entertainment a	nd Recreation	24,000	2%
Construction		127,000	11%
Education		24,000	2%
Electricity, Gas, Stear	m and Air Conditioning Supply	<1,000	<1%
Financial and Insuran	ce Activities	19,000	2%
Human Health and So	ocial Work Activities	64,000	5%
Information and Com	munication	67,000	6%
Manufacturing		74,000	6%
Mining and Quarrying		<1,000	<1%
Other Service Activitie	es	66,000	6%
Professional, Scientifi	c and Technical Activities	164,000	14%
Public Administration	and Defence; Compulsory Social Secu	rity <1,000	<1%
Real Estate Activities		28,000	2%
Transportation and St	orage	40,000	3%
Water Supply; Sewer	age, Waste Management and		
Remediation Activities	S	4,000	<1%
Wholesale and Retail	Trade; Repair of Motor Vehicles and M	Motorcycles 194,000	17%
All Sectors		1,170,000	100%

<u>Footnotes</u>

^{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.

Constituency	Number of employers benefitting from Employment Allowance
England	
Aldershot	1,700
Aldridge-Brownhills	1,300
Altrincham and Sale West	2,400
Amber Valley	1,400
Arundel and South Downs	2,500
Ashfield	1,300
Ashford	2,100
Ashton-under-Lyne	1,300
Aylesbury	2,000
Banbury	2,400
Barking	2,400
Barnsley Central	1,400
Barnsley East	900
Barrow and Furness	1,300
Basildon and Billericay	1,900
Basingstoke	1,800
Bassetlaw	1,700
Bath	1,900
Batley and Spen	1,900
Battersea	2,400
Beaconsfield	2,800
Beckenham	1,700
Bedford	1,700
Bermondsey and Old Southwark	4,100
Berwick-upon-Tweed	1,600
Bethnal Green and Bow	4,300
Beverley and Holderness	1,900
Bexhill and Battle	2,000
Bexleyheath and Crayford	1,300
Birkenhead	1,200
Birmingham, Edgbaston	1,200
Birmingham, Erdington	1,100
Birmingham, Hall Green	1,900
Birmingham, Hodge Hill	1,200
Birmingham, Ladywood	7,900
Birmingham, Northfield	800
Birmingham, Perry Barr	1,400
Birmingham, Selly Oak	900
Birmingham, Yardley	1,400
Bishop Auckland	1,400
Blackburn	1,800

Constituency	Number of employers benefitting from Employment Allowance
Blackley and Broughton	2,000
Blackpool North and Cleveleys	1,000
Blackpool South	1,300
Blaydon	1,300
Blyth Valley	1,000
Bognor Regis and Littlehampton	1,400
Bolsover	1,400
Bolton North East	1,700
Bolton South East	1,600
Bolton West	1,500
Bootle	1,100
Boston and Skegness	1,800
Bosworth	1,900
Bournemouth East	1,500
Bournemouth West	1,900
Bracknell	1,700
Bradford East	1,600
Bradford South	1,100
Bradford West	2,000
Braintree	1,900
Brent Central	3,000
Brent North	3,000
Brentford and Isleworth	3,200
Brentwood and Ongar	2,400
Bridgwater and West Somerset	1,800
Brigg and Goole	1,400
Brighton, Kemptown	1,200
Brighton, Pavilion	2,400
Bristol East	1,400
Bristol North West	1,400
Bristol South	1,400
Bristol West	3,800
Broadland	1,900
Bromley and Chislehurst	1,800
Bromsgrove	3,600
Broxbourne	1,900
Broxtowe	1,300
Buckingham	2,600
Burnley	1,300
Burton	1,700
Bury North	2,300
Bury South	1,600

Employment Allowance
2,100
2,100
1,600
1,400
2,200
1,700
1,700
1,400
1,600
1,400
2,000
1,800
1,600
1,200
1,800
1,900
3,200
2,100
2,300
1,600
2,600
1,700
1,800
2,400
1,700
1,800
27,900
1,800
1,200
1,100
1,500
1,700
1,800
2,300
1,300
2,000
1,400
1,200
1,900
1,500
1,700
1,900

Constituency	Number of employers benefitting from Employment Allowance
Croydon North	2,100
Croydon South	2,200
Dagenham and Rainham	1,700
Darlington	1,300
Dartford	1,900
Daventry	2,100
Denton and Reddish	1,300
Derby North	1,300
Derby South	1,600
Derbyshire Dales	2,000
Devizes	1,800
Dewsbury	1,800
Don Valley	1,300
Doncaster Central	1,700
Doncaster North	1,200
Dover	1,200
Dudley North	1,100
Dudley South	1,500
Dulwich and West Norwood	1,800
Ealing Central and Acton	3,500
Ealing North	2,100
Ealing, Southall	2,000
Easington	800
East Devon	1,800
East Ham	2,600
East Hampshire	2,400
East Surrey	2,400
East Worthing and Shoreham	1,600
East Yorkshire	2,000
Eastbourne	1,500
Eastleigh	1,900
Eddisbury	1,800
Edmonton	2,000
Ellesmere Port and Neston	1,200
Elmet and Rothwell	1,800
Eltham	1,300
Enfield North	1,600
Enfield, Southgate	2,500
Epping Forest	2,300
Epsom and Ewell	2,000
Erewash	1,500
Erith and Thamesmead	1,500

4 Take-up by Parliamentary Constituency

Constituency Number of employers benefitting from **Employment Allowance** Esher and Walton 2,400 Exeter 1,800 Fareham 1,800 Faversham and Mid Kent 1,800 Feltham and Heston 2,400 Filton and Bradley Stoke 1,400 Finchley and Golders Green 3,700 Folkestone and Hythe 1,800 Forest of Dean 1,900 Fylde 1,500 Gainsborough 1,600 Garston and Halewood 1,200 Gateshead 1,300 Gedling 1,200 Gillingham and Rainham 1,100 Gloucester 1,700 Gosport 1,100 Grantham and Stamford 2,000 Gravesham 1,700 Great Grimsby 1,300 **Great Yarmouth** 1,500 Greenwich and Woolwich 2,100 Guildford 2,500 Hackney North and Stoke Newington 2,500 Hackney South and Shoreditch 4,500 Halesowen and Rowley Regis 1,500 Halifax 1,700 Haltemprice and Howden 1,600 Halton 1,300 Hammersmith 2,800 Hampstead and Kilburn 3,000 Harborough 2,100 Harlow 1,700 Harrogate and Knaresborough 2,300 Harrow East 2,500 Harrow West 2,900 Hartlepool 1,200 Harwich and North Essex 1,800 Hastings and Rye 1,800 Havant 1,300 Hayes and Harlington 2,100 Hazel Grove 1,300

Constituency	Number of employers benefitting from Employment Allowance
Hemel Hempstead	1,900
Hemsworth	1,100
Hendon	2,900
Henley	2,800
Hereford and South Herefordshire	2,000
Hertford and Stortford	3,400
Hertsmere	3,200
Hexham	1,700
Heywood and Middleton	1,500
High Peak	1,800
Hitchin and Harpenden	2,300
Holborn and St Pancras	8,300
Hornchurch and Upminster	1,800
Hornsey and Wood Green	2,500
Horsham	2,300
Houghton and Sunderland South	800
Hove	2,000
Huddersfield	1,700
Huntingdon	2,300
Hyndburn	1,500
Ilford North	2,200
Ilford South	3,200
Ipswich	1,700
Isle of Wight	2,300
Islington North	1,800
Islington South and Finsbury	5,400
Jarrow	900
Keighley	1,700
Kenilworth and Southam	1,900
Kensington	3,800
Kettering	1,600
Kingston and Surbiton	2,500
Kingston upon Hull East	1,200
Kingston upon Hull North	900
Kingston upon Hull West and Hessle	2,100
Kingswood	1,200
Knowsley	1,200
Lancaster and Fleetwood	1,300
Leeds Central	3,100
Leeds East	1,000
Leeds North East	1,200
Leeds North West	1,200
20040 140111 11001	1,200

Constituency	Number of employers benefitting from Employment Allowance
Leeds West	1,100
Leicester East	2,000
Leicester South	2,500
Leicester West	1,500
Leigh	1,500
Lewes	2,000
Lewisham East	1,300
Lewisham West and Penge	1,400
Lewisham, Deptford	1,600
Leyton and Wanstead	1,900
Lichfield	1,900
Lincoln	1,400
Liverpool, Riverside	2,700
Liverpool, Walton	800
Liverpool, Wavertree	1,000
Liverpool, West Derby	600
Loughborough	2,500
Louth and Horncastle	1,800
Ludlow	2,000
Luton North	1,100
Luton South	5,000
Macclesfield	2,100
Maidenhead	2,500
Maidstone and The Weald	1,900
Makerfield	1,100
Maldon	2,100
Manchester Central	4,600
Manchester, Gorton	1,300
Manchester, Withington	1,300
Mansfield	1,500
Meon Valley	2,100
Meriden	1,700
Mid Bedfordshire	4,500
Mid Derbyshire	1,100
Mid Dorset and North Poole	1,600
Mid Norfolk	1,900
Mid Sussex	2,300
Mid Worcestershire	2,000
Middlesbrough	1,300
Middlesbrough South and East Clevela	nd 900
Milton Keynes North	2,600
Milton Keynes South	2,400

4 Take-up by Parliamentary Constituency

Constituency Number of employers benefitting from **Employment Allowance** Mitcham and Morden 1,700 Mole Valley 2,700 Morecambe and Lunesdale 1,300 Morley and Outwood 1,400 New Forest East 1,600 New Forest West 1,900 Newark 2,100 Newbury 2,600 Newcastle upon Tyne Central 1,800 Newcastle upon Tyne East 1,400 Newcastle upon Tyne North 1,000 Newcastle-under-Lyme 1,300 Newton Abbot 1,500 Normanton, Pontefract and Castleford 1,400 North Cornwall 2,000 North Devon 1,900 North Dorset 2,100 North Durham 1,000 North East Bedfordshire 1,900 North East Cambridgeshire 1,800 North East Derbyshire 1,300 North East Hampshire 2,200 North East Hertfordshire 2,100 North East Somerset 1,700 North Herefordshire 2,000 North Norfolk 1,700 North Shropshire 2,100 North Somerset 2,100 North Swindon 1,500 North Thanet 1,300 North Tyneside 1,100 North Warwickshire 1,600 North West Cambridgeshire 2,200 North West Durham 1,300 North West Hampshire 2,000 North West Leicestershire 1,900 North West Norfolk 1,700 North Wiltshire 2,000 Northampton North 1,300 Northampton South 2,200 Norwich North 1,200 Norwich South 1,900

4 Take-up by Parliamentary Constituency

Constituency Number of employers benefitting from **Employment Allowance** Nottingham East 1,600 Nottingham North 900 Nottingham South 2,000 Nuneaton 1,300 Old Bexley and Sidcup 1,500 Oldham East and Saddleworth 1,600 Oldham West and Royton 1,500 Orpington 1,700 Oxford East 1,700 Oxford West and Abingdon 1,900 Pendle 1,500 Penistone and Stocksbridge 1,200 Penrith and The Border 2,100 Peterborough 1,900 Plymouth, Moor View 800 Plymouth, Sutton and Devonport 1,600 Poole 1,900 Poplar and Limehouse 3,000 Portsmouth North 1,500 Portsmouth South 1,400 Preston 1,700 Pudsey 1,600 Putney 1,700 Rayleigh and Wickford 1,800 Reading East 2,400 Reading West 1,600 Redcar 1,000 Redditch 1,600 Reigate 2,100 Ribble Valley 2,100 Richmond (Yorks) 2,400 Richmond Park 2,800 Rochdale 1,600 Rochester and Strood 2,000 Rochford and Southend East 2,000 Romford 1,900 Romsey and Southampton North 1,700 Rossendale and Darwen 1,600 Rother Valley 1,300 Rotherham 1,100 Rugby 1,900 Ruislip, Northwood and Pinner 2,300

Constituency	Number of employers benefitting from Employment Allowance
Runnymede and Weybridge	2,400
Rushcliffe	2,200
Rutland and Melton	2,100
Saffron Walden	2,700
Salford and Eccles	2,000
Salisbury	1,800
Scarborough and Whitby	1,800
Scunthorpe	1,200
Sedgefield	1,200
Sefton Central	1,100
Selby and Ainsty	2,000
Sevenoaks	2,200
Sheffield Central	2,500
Sheffield South East	1,600
Sheffield, Brightside and Hillsborough	1,200
Sheffield, Hallam	1,200
Sheffield, Heeley	800
Sherwood	1,400
Shipley	1,500
Shrewsbury and Atcham	2,100
Sittingbourne and Sheppey	1,600
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	2,400
South Derbyshire	1,500
South Dorset	1,400
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	2,400
South Ribble	1,700
South Shields	900
South Staffordshire	1,500
South Suffolk	1,900
South Swindon	1,600
South Thanet	1,500

	Constituency	Number of employers benefitting from Employment Allowance
•	South West Bedfordshire	1,800
	South West Devon	1,300
	South West Hertfordshire	2,700
	South West Norfolk	1,800
	South West Surrey	2,800
	South West Wiltshire	1,700
	Southampton, Itchen	1,300
	Southampton, Test	1,400
	Southend West	1,600
	Southport	1,500
	Spelthorne	1,900
	St Albans	2,400
	St Austell and Newquay	1,800
	St Helens North	1,100
	St Helens South and Whiston	1,300
	St Ives	1,800
	Stafford	1,500
	Staffordshire Moorlands	1,300
	Stalybridge and Hyde	1,300
	Stevenage	1,400
	Stockport	1,700
	Stockton North	1,200
	Stockton South	1,400
	Stoke-on-Trent Central	1,300
	Stoke-on-Trent North	1,300
	Stoke-on-Trent South	1,000
	Stone	1,600
	Stourbridge	1,400
	Stratford-on-Avon	2,500
	Streatham	1,400
	Stretford and Urmston	1,700
	Stroud	2,300
	Suffolk Coastal	2,100
	Sunderland Central	1,500
	Surrey Heath	2,200
	Sutton and Cheam	1,900
	Sutton Coldfield	1,600
	Tamworth	1,800
	Tatton	2,400
	Taunton Deane	2,000
	Telford	1,300
	Tewkesbury	1,900

Constituency	Number of employers benefitting from Employment Allowance
 The Cotswolds	2,800
The Wrekin	1,300
Thirsk and Malton	2,500
Thornbury and Yate	1,700
Thurrock	2,000
Tiverton and Honiton	2,100
Tonbridge and Malling	2,200
Tooting	1,800
Torbay	1,700
Torridge and West Devon	1,900
Totnes	2,000
Tottenham	2,400
Truro and Falmouth	2,000
Tunbridge Wells	2,400
Twickenham	2,600
Tynemouth	1,400
Uxbridge and South Ruislip	2,100
Vauxhall	3,200
Wakefield	1,800
Wallasey	1,000
Walsall North	1,100
Walsall South	1,500
Walthamstow	2,100
Wansbeck	1,000
Wantage	2,300
Warley	1,300
Warrington North	1,500
Warrington South	2,200
Warwick and Leamington	2,100
Washington and Sunderland West	900
Watford	2,500
Waveney	1,500
Wealden	2,400
Weaver Vale	1,500
Wellingborough	1,800
Wells	2,100
Welwyn Hatfield	2,000
Wentworth and Dearne	1,200
West Bromwich East	1,200
West Bromwich West	1,400
West Dorset	2,400
West Ham	3,600

	Constituency	Number of employers benefitting from Employment Allowance
	West Lancashire	1,700
	West Suffolk	2,000
	West Worcestershire	2,200
	Westminster North	2,200
	Westmorland and Lonsdale	2,400
	Weston-Super-Mare	1,700
	Wigan	1,600
	Wimbledon	2,700
	Winchester	2,100
	Windsor	2,600
	Wirral South	1,100
	Wirral West	900
	Witham	1,900
	Witney	2,500
	Woking	2,200
	Wokingham	2,300
	Wolverhampton North East	1,000
	Wolverhampton South East	1,300
	Wolverhampton South West	1,400
	Worcester	1,500
	Workington	1,300
	Worsley and Eccles South	1,300
	Worthing West	1,600
	Wycombe	2,200
	Wyre and Preston North	1,700
	Wyre Forest	1,600
	Wythenshawe and Sale East	1,400
	Yeovil	1,700
	York Central	1,600
	York Outer	1,700
Northern Ireland		
	Belfast East	1,400
	Belfast North	1,400
	Belfast South	2,400
	Belfast West	1,000
	East Antrim	1,000
	East Londonderry	1,600
	Fermanagh and South Tyrone	2,200
	Foyle	1,400
	Lagan Valley	1,700
	Mid Ulster	2,100
	Newry and Armagh	2,400

	Constituency	Number of employers benefitting from Employment Allowance
	North Antrim	1,800
	North Down	1,200
	South Antrim	1,500
	South Down	1,900
	Strangford	1,500
	Upper Bann	1,800
	West Tyrone	1,800
Scotland		
	Aberdeen North	1,200
	Aberdeen South	2,100
	Airdrie and Shotts	900
	Angus	1,500
	Argyll and Bute	1,800
	Ayr, Carrick and Cumnock	1,300
	Banff and Buchan	1,800
	Berwickshire, Roxburgh and Selkirk	2,100
	Caithness, Sutherland and Easter Ross	1,200
	Central Ayrshire	1,100
	Coatbridge, Chryston and Bellshill	1,100
	Cumbernauld, Kilsyth and Kirkintilloch Eas	t 900
	Dumfries and Galloway	2,100
	Dumfriesshire, Clydesdale and Tweeddale	1,700
	Dundee East	1,000
	Dundee West	1,200
	Dunfermline and West Fife	1,400
	East Dunbartonshire	1,100
	East Kilbride, Strathaven and Lesmahagov	v 1,400
	East Lothian	1,500
	East Renfrewshire	1,200
	Edinburgh East	1,600
	Edinburgh North and Leith	3,100
	Edinburgh South	1,000
	Edinburgh South West	1,500
	Edinburgh West	1,200
	Na h-Eileanan an Iar	500
	Falkirk	1,400
	Glasgow Central	4,000
	Glasgow East	1,000
	Glasgow North	1,100
	Glasgow North East	800
	Glasgow North West	800
	Glasgow South	800

		Number of employers benefitting from Employment Allowance	
	Classes Cauth Wast	000	
	Glasgow South West Glenrothes	800 900	
	Gordon		
	Inverclyde	2,100 800	
	Inverness, Nairn, Badenoch and Strathspey Kilmarnock and Loudoun	1,300	
	Kirkcaldy and Cowdenbeath	1,300	
	Lanark and Hamilton East	1,600	
	Linlithgow and East Falkirk	1,400	
	Livingston	1,300	
	Midlothian	1,200	
	Moray	1,600	
	Motherwell and Wishaw	1,000	
	North Ayrshire and Arran	1,100	
	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	1,200	
	Stirling	1,800	
	West Aberdeenshire and Kincardine	2,200	
	West Dunbartonshire	1,000	
Wales	West Duribationstille	1,000	
Walcs	Aberavon	800	
	Aberconwy	1,100	
	Alyn and Deeside	1,300	
	Arfon	900	
	Blaenau Gwent	700	
	Brecon and Radnorshire	1,500	
	Bridgend	1,200	
	Caerphilly	1,000	
	Cardiff Central	1,500	
	Cardiff North	1,100	
	Cardiff South and Penarth	1,900	
	Cardiff West	1,200	
	Carmarthen East and Dinefwr	1,200	
	Carmarthen West and South Pembrokeshir		
	Ceredigion	1,400	
	Clwyd South	1,000	
	olwyd oddill	1,000	

4 Take-up by Parliamentary Constituency

Constituency	Number of employers benefitting from Employment Allowance	
Clwyd West	1,200	
Cynon Valley	700	
Delyn	1,100	
Dwyfor Meirionnydd	1,300	
Gower	1,000	
Islwyn	800	
Llanelli	900	
Merthyr Tydfil and Rhymney	800	
Monmouth	1,700	
Montgomeryshire	1,400	
Neath	800	
Newport East	900	
Newport West	1,200	
Ogmore	800	
Pontypridd	1,200	
Preseli Pembrokeshire	1,400	
Rhondda	600	
Swansea East	900	
Swansea West	1,300	
Torfaen	1,000	
Vale of Clwyd	1,200	
Vale of Glamorgan	1,400	
Wrexham	1,100	
Ynys Môn	1,000	

Footnotes

^{1.} Figures are rounded to the nearest 100.

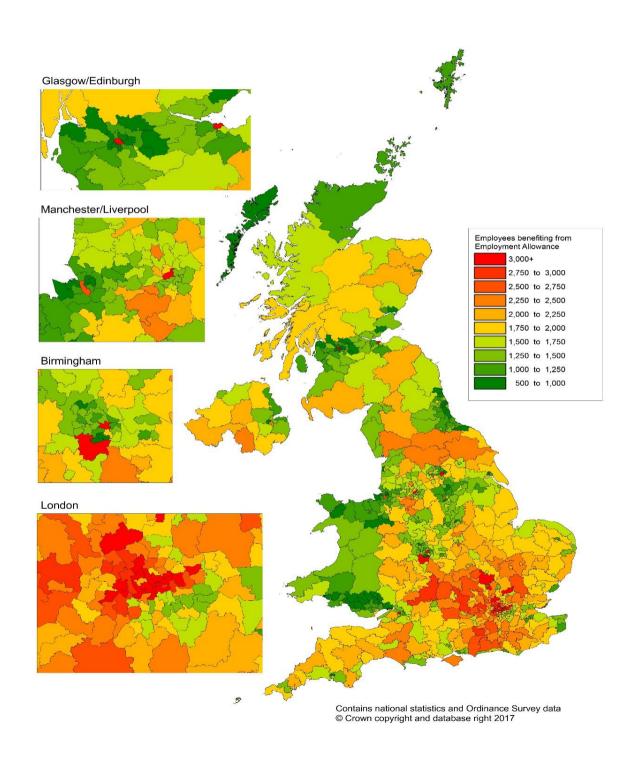
^{2.} Total may not necessarily add up to the sum of the constituencies due to rounding and small numbers of employers which fall outside these regions.

^{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.

5 Constiluency Map



6 Take-up by Employer Size

Employer Size by number of employees	Number of employers benefitting from Employment Allowance	As a percentage of tota number of employers benefitting
1-9	946,000	81%
10-49	188,000	16%
50-249	31,000	3%
250+	5,000	<1%
All employers	1,170,000	100%

Footnotes

^{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.

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 the Office for National Statistics' Inter-departmental Business Registry (IDBR). The IDBR to the ETMP produced a match rate of 93% 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 93%, the match rate for sector is similar to that of postcode.
- 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%.

8 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_continous_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.

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