

Coverage: United Kingdom

Theme: The Economy

Release date: 1st May 2018

Next release: Spring 2019

Frequency of publication: Annual

Media contact: HMRC Press Office 0300 585 024

Statistical contacts: Waseem Ahmad 03000 583 207 waseem.ahmad@hmrc.gsi.gov.uk

Cathal McDermott 03000 584 769 cathal.mcdermott@hmrc.gsi.gov.uk

KAI Personal Taxes HM Revenue and Customs 100 Parliament Street London SW1A 2BQ

Website: https://www.gov.uk/government/collections/empl oyment-allowance-take-up-statistics

This Employment Allowance Take-up publication is Crown copyright. Information may be used provided source is acknowledged.

#### **Employment Allowance take-up:**

2017-18 full year estimates

#### May 2018

(Updated with corrections to constituency figures on 17th May 2018)

### **Official Statistics**

#### Contents

Page number
3
4
6
7
23
24
25
26

Bulletin is Crown copyright. Information may be used provided that the source is acknowledged.

Release Date: 1st May 2018 Next Release: Spring 2019

Produced by:

HMRC - Knowledge, Analysis & Intelligence (KAI)

Personal Taxes - Income Tax and National Insurance Economics Team

E-mail: waseem.ahmad@hmrc.gsi.gov.uk

#### Introduction

#### **Employment Allowance take-up statistics**

This release covers take-up of the Employment Allowance (EA) for the full tax year 2017-18. 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. 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.

The total number of employers benefitting from the employment allowance has increased by 8,000 from 1,170,000 in 2016-17 to 1,178,000 in 2017-18.

## 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	122,000	10%
Yorkshire and The Humber	87,000	7%
East Midlands	79,000	7%
West Midlands	103,000	9%
East of England	115,000	10%
London	207,000	18%
South East	169,000	14%
South West	101,000	9%
Wales	46,000	4%
Scotland	82,000	7%
Northern Ireland	31,000	3%
United Kingdom	1,178,000	100%

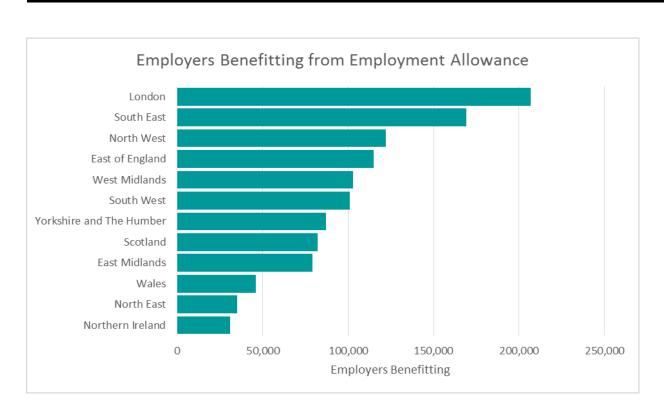
1. Figures are rounded to the nearest 1,000.

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 (such as Crown dependencies: Isle of Man and 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 information is taken from the Inter-Departmental Business Register (IDBR) which contains details of enterprise level addresses. Large enterprises tend to operate from multiple locations, and a single postcode may not necessarily reflect where they carry out their operations.



2 Take-up by Region

London (207,000) has the highest number of employers benefitting from the employment allowance, followed by the South East (169,000), and then the North West (122,000), with Northern Ireland (31,000) having the lowest.

### **3** Take-up by Sector

Number of employersAs a percentage ofbenefitting fromtotal number ofEmployment Allowanceemployers benefitting

Activities of households as employers; undifferentiated goods-and services-	33,000	3
producing activities of households for own use	00,000	
Administrative and support service activities	108,000	g
Agriculture, forestry and fishing	28,000	2
Arts, entertainment and recreation	24,000	2
Construction	132,000	11
Education	25,000	2
Electricity, gas, steam and air conditioning supply	<1000	<`
Financial and insurance activities	19,000	:
Human health and social work activities	63,000	:
nformation and communication	68,000	
Manufacturing	73,000	
Mining and quarrying	<1000	<
Other service activities	68,000	
Professional, scientific and technical activities	155,000	1:
Public administration and defence; compulsory social security	<1000	<
Real estate activities	28,000	
Transportation and storage	42,000	
Water supply; sewerage, waste management and remediation activities	4,000	<
Wholesale and retail trade; repair of motor vehicles and motorcycles	196,000	1
All Sectors	1,178.000	10

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 negligible numbers of employers falling into smaller sectors.

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.

The 'Wholesale and retail trade; repair of motor vehicles and motorcycles' (196,000) sector has the highest number of employers benefitting from the employment allowance with the 'Electricity, gas steam and air conditioning supply', 'Mining and quarrying', and 'Public administration and defence; compulsory social security' sectors having the lowest, all of which having under 1,000 employers benefitting from the allowance. Take up of the employment allowance is known to be very high, to a large extent these figures reflect the number of employers in each sector.

### **4** Take-up by Parliamentary Constituency

Constituency

England		
	Aldershot	1,600
	Aldridge-Brownhills	1,300
	Altrincham and Sale West	2,300
	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	2,500
	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	2,300
	Beaconsfield	2,900
	Beckenham	1,700
	Bedford	1,800
	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	1,400
	Birmingham, Hall Green	2,000
	Birmingham, Hodge Hill	1,200
	Birmingham, Ladywood	6,500
	Birmingham, Northfield	800
	Birmingham, Perry Barr	1,400
	Birmingham, Selly Oak	1,000
	Birmingham, Yardley	1,500
	Bishop Auckland	1,400
	Blackburn	1,900

### **4** Take-up by Parliamentary Constituency

Constituency

Blackley and Broughton	2,100
Blackpool North and Cleveleys	1,000
Blackpool South	1,300
Blaydon	1,300
Blyth Valley	1,000
Bognor Regis and Littlehampton	1,500
Bolsover	1,200
Bolton North East	1,800
Bolton South East	1,600
Bolton West	1,400
Bootle	1,200
Boston and Skegness	1,800
Bosworth	2,000
Bournemouth East	1,500
Bournemouth West	2,000
Bracknell	1,700
Bradford East	1,700
Bradford South	1,200
Bradford West	2,000
Braintree	1,900
Brent Central	3,000
Brent North	3,000
Brentford and Isleworth	3,300
Brentwood and Ongar	2,500
Bridgwater and West Somerset	1,800
Brigg and Goole	1,400
Brighton, Kemptown	1,300
Brighton, Pavilion	2,500
Bristol East	1,400
Bristol North West	1,400
Bristol South	1,400
Bristol West	3,800
Broadland	2,400
Bromley and Chislehurst	1,800
Bromsgrove	7,100
Broxbourne	2,000
Broxtowe	1,300
Buckingham	2,600
Burnley	1,400
Burton	1,700
Bury North	2,000
Bury South	2,200

Constituency	Number of employers benefitting from Employment Allowance	
Bury St Edmunds	2,100	
Calder Valley	2,200	
Camberwell and Peckham	1,500	
Camborne and Redruth	1,500	
Cambridge	2,300	
Cannock Chase	1,600	
Canterbury	1,700	
Carlisle	1,400	
Carshalton and Wallington	1,700	
Castle Point	1,400	
Central Devon	2,000	
Central Suffolk and North Ipswich	1,900	
Charnwood	1,700	
Chatham and Aylesford	1,200	
Cheadle	1,800	
Chelmsford	1,900	
Chelsea and Fulham	3,200	
Cheltenham	2,100	
Chesham and Amersham	2,400	
Chesterfield	1,600	
Chichester	2,600	
Chingford and Woodford Green	1,700	
Chippenham	1,800	
Chipping Barnet	2,500	
Chorley	1,600	
Christchurch	1,800	
Cities of London and Westminster	26,300	
City of Chester	1,800	
City of Durham	1,200	
Clacton	1,200	
Cleethorpes	1,500	
Colchester	1,800	
Colne Valley	1,900	
Congleton	4,200	
Copeland	1,200	
Corby	2,000	
Coventry North East	1,400	
Coventry North West	1,200	
Coventry South	2,000	
Crawley	1,500	
Crewe and Nantwich	1,700	
Croydon Central	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		2,000
Daventry		2,100
Denton and Reddish		1,300
Derby North		1,300
Derby South		1,600
Derbyshire Dales		2,000
Devizes		1,700
Dewsbury		1,900
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		3,600
Ealing North		2,200
Ealing, Southall		2,000
Easington		800
East Devon		1,900
East Ham		2,600
East Hampshire		2,400
East Surrey		2,400
East Worthing and Shoreham		1,700
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		1,700
Eltham		1,200
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

alton	2,400
	1,800
	1,800
and Mid Kent	1,800
Heston	2,400
adley Stoke	1,500
Golders Green	3,700
nd Hythe	1,800
an	1,900
	1,500
h	1,700
Halewood	1,500
	1,300
	1,200
nd Rainham	1,100
	1,700
	1,100
nd Stamford	2,000
	1,700
ру	1,200
uth	1,500
nd Woolwich	2,000
	2,500
th and Stoke Newington	2,500
uth and Shoreditch	4,900
nd Rowley Regis	1,500
	1,800
and Howden	1,600
	1,300
	2,800
	3,000
	2,000
	1,800
-	2,300
	2,600
	2,800
	1,100
	1,800
	1,800
	1,300
arlington	2,100 1,300
	nd Stamford by puth nd Woolwich rth and Stoke Newington uth and Shoreditch and Rowley Regis and Howden th and Kilburn t North Essex d Rye

### 4 Take-up by Parliamentary Constituency

Constituency

Hemel Hempstead	2,000
Hemsworth	1,100
Hendon	2,900
Henley	2,700
Hereford and South Herefordshire	2,000
Hertford and Stortford	2,600
Hertsmere	2,900
Hexham	1,700
Heywood and Middleton	2,000
High Peak	1,800
Hitchin and Harpenden	2,300
Holborn and St Pancras	8,900
Hornchurch and Upminster	1,800
Hornsey and Wood Green	2,500
Horsham	2,300
Houghton and Sunderland South	800
Hove	2,000
Huddersfield	1,800
Huntingdon	2,200
Hyndburn	1,500
Ilford North	2,300
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	3,900
Kettering	1,600
Kingston and Surbiton	2,600
Kingston upon Hull East	1,200
Kingston upon Hull North	900
Kingston upon Hull West and Hessle	2,100
Kingswood	1,200
Knowsley	1,300
Lancaster and Fleetwood	1,300
Leeds Central	3,200
Leeds East	1,000
Leeds North East	1,200
Leeds North West	1,200

Constituency	Number of employers benefitting from Employment Allowance
Leeds West	4.400
Leicester East	1,100
	2,100
Leicester South	2,800
Leicester West	1,500
Leigh	1,500
Lewes Lewisham East	1,900
	1,300
Lewisham West and Penge	1,400
Lewisham, Deptford	1,600
Leyton and Wanstead	1,900
Lichfield	2,200
Lincoln	1,400
Liverpool, Riverside	2,800
Liverpool, Walton	800
Liverpool, Wavertree	1,000
Liverpool, West Derby	600
Loughborough	1,700
Louth and Horncastle	1,800
Ludlow	2,000
Luton North	1,200
Luton South	2,300
Macclesfield	2,100
Maidenhead	2,500
Maidstone and The Weald	2,000
Makerfield	1,100
Maldon	2,100
Manchester Central	4,800
Manchester, Gorton	1,400
Manchester, Withington	1,400
Mansfield	1,500
Meon Valley	2,100
Meriden	1,800
Mid Bedfordshire	2,100
Mid Derbyshire	1,100
Mid Dorset and North Poole	1,600
Mid Norfolk	1,900
Mid Sussex	2,300
Mid Worcestershire	2,000
Middlesbrough	1,400
Middlesbrough South and East Cleveland	
Milton Keynes North	2,700
Milton Keynes South	2,400
•	-

### **4** Take-up by Parliamentary Constituency

Constituency

Mitcham and Morden	2,000
Mole Valley	2,600
Morecambe and Lunesdale	1,300
Morley and Outwood	1,400
New Forest East	1,600
New Forest West	2,000
Newark	2,100
Newbury	2,600
Newcastle upon Tyne Central	1,900
Newcastle upon Tyne East	1,400
Newcastle upon Tyne North	1,000
Newcastle-under-Lyme	1,300
Newton Abbot	1,600
Normanton, Pontefract and Castleford	1,400
North Cornwall	2,100
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	1,600
North Thanet	1,400
North Tyneside	1,100
North Warwickshire	1,600
North West Cambridgeshire	2,200
North West Durham	1,300
North West Hampshire	1,900
North West Leicestershire	1,900
North West Norfolk	1,700
North Wiltshire	2,100
Northampton North	1,300
Northampton South	1,800
Norwich North	1,200
Norwich South	1,900

### 4 Take-up by Parliamentary Constituency

Constituency

Nottingham East	1,700
Nottingham North	900
Nottingham South	2,000
Nuneaton	1,300
Old Bexley and Sidcup	1,500
Oldham East and Saddleworth	1,700
Oldham West and Royton	1,700
Orpington	1,700
Oxford East	1,700
Oxford West and Abingdon	1,900
Pendle	1,500
Penistone and Stocksbridge	1,300
Penrith and The Border	2,100
Peterborough	2,000
Plymouth, Moor View	700
Plymouth, Sutton and Devonport	1,600
Poole	2,000
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	2,700
Rochdale	1,700
Rochester and Strood	2,000
Rochford and Southend East	2,000
Romford	1,900
Romsey and Southampton North	1,800
Rossendale and Darwen	1,600
Rother Valley	1,300
Rotherham	1,100
Rugby	2,300
Ruislip, Northwood and Pinner	2,300

### **4** Take-up by Parliamentary Constituency

Constituency

Runnymede and Weybridge	2,400
Rushcliffe	1,800
Rutland and Melton	2,200
Saffron Walden	2,800
Salford and Eccles	2,300
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	2,600
Sheffield South East	1,700
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	1,700
Skipton and Ripon	2,500
Sleaford and North Hykeham	2,000
Slough	2,600
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	2,400
South East Cornwall	1,600
South Holland and The Deepings	1,900
South Leicestershire	2,100
South Norfolk	1,800
South Northamptonshire	3,000
South Ribble	1,700
South Shields	1,000
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	2,100
South West Devon	1,300
South West Hertfordshire	2,600
South West Norfolk	1,800
South West Surrey	2,700
South West Wiltshire	1,700
Southampton, Itchen	1,400
Southampton, Test	1,500
Southend West	1,600
Southport	1,500
Spelthorne	1,800
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	1,600
Staffordshire Moorlands	1,300
Stalybridge and Hyde	1,300
Stevenage	1,400
Stockport	1,700
Stockton North	1,300
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	1,800
Stroud	2,300
Suffolk Coastal	2,200
Sunderland Central	1,600
Surrey Heath	2,200
Sutton and Cheam	2,000
Sutton Coldfield	1,700
Tamworth	1,700
Tatton	2,700
Taunton Deane	2,000
Telford	1,400
Tewkesbury	2,000

# 4 Take-up by Parliamentary Constituency

Constituency
--------------

 The Cotswolds	2,800
The Wrekin	1,300
Thirsk and Malton	2,500
Thornbury and Yate	1,700
Thurrock	2,100
Tiverton and Honiton	2,100
Tonbridge and Malling	2,200
Tooting	1,900
Torbay	1,600
Torridge and West Devon	1,900
Totnes	2,000
Tottenham	2,500
Truro and Falmouth	2,100
Tunbridge Wells	2,400
Twickenham	2,600
Tynemouth	1,400
Uxbridge and South Ruislip	2,200
Vauxhall	2,500
Wakefield	1,800
Wallasey	1,000
Walsall North	1,100
Walsall South	1,500
Walthamstow	2,100
Wansbeck	1,000
Wantage	2,400
Warley	1,400
Warrington North	1,500
Warrington South	2,000
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	1,300
West Bromwich West	1,400
West Dorset	2,400
West Ham	4,100

	Constituency	Number of employers benefitting from Employment Allowance	
	West Lancashire	1,800	
	West Suffolk	2,100	
	West Worcestershire	2,100	
	Westminster North	2,300	
	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	1,400	
	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	1,500	
	Yeovil	1,700	
	York Central	1,600	
	York Outer	1,600	
Northern Ireland			
	Belfast East	1,400	
	Belfast North	1,400	
	Belfast South	2,500	
	Belfast West	1,000	
	East Antrim	1,000	
	East Londonderry	1,600	
	Fermanagh and South Tyrone	2,300	
	Foyle	1,400	
	Lagan Valley	1,700	
	Mid Ulster	2,100	
	Newry and Armagh	2,400	
	, <u> </u>	·	

	Constituency Number of employers benefitting from Employment Allowance	
	North Antrim	1,900
	North Down	1,200
	South Antrim	1,500
	South Down	2,000
	Strangford	1,500
	Upper Bann	1,800
	West Tyrone	1,800
Scotland		
	Aberdeen North	1,100
	Aberdeen South	2,000
	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	1,200
	Cumbernauld, Kilsyth and Kirkintilloch Eas	t 900
	Dumfries and Galloway	2,000
	Dumfriesshire, Clydesdale and Tweeddale	1,700
	Dundee East	1,000
	Dundee West	1,200
	Dunfermline and West Fife	1,200
	East Dunbartonshire	1,200
	East Kilbride, Strathaven and Lesmahagov	v 1,400
	East Lothian	1,500
	East Renfrewshire	1,200
	Edinburgh East	1,700
	Edinburgh North and Leith	3,200
	Edinburgh South	1,100
	Edinburgh South West	1,400
	Edinburgh West	1,200
	Falkirk	1,400
	Glasgow Central	4,200
	Glasgow East	900
	Glasgow North	1,100
	Glasgow North East	800
	Glasgow North West	700
	Glasgow South	900
	Glasgow South West	800

### 4 Take-up by Parliamentary Constituency

Constituency

	Glenrothes	900
	Gordon	2,100
	Inverclyde	800
	Inverness, Nairn, Badenoch and Strathspey	1,900
	Kilmarnock and Loudoun	1,300
	Kirkcaldy and Cowdenbeath	1,400
	Lanark and Hamilton East	1,700
	Linlithgow and East Falkirk	1,300
	Livingston	1,300
	Midlothian	1,300
	Moray	1,600
	Motherwell and Wishaw	1,000
	Na h-Eileanan an Iar	500
	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	1,000
	Perth and North Perthshire	1,900
	Ross, Skye and Lochaber	1,600
	Rutherglen and Hamilton West	1,100
	Stirling	1,800
	West Aberdeenshire and Kincardine	2,100
	West Dunbartonshire	1,000
Wales		
	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	1,600
	Cardiff North	1,200
	Cardiff South and Penarth	2,000
	Cardiff West	1,200
	Carmarthen East and Dinefwr	1,200
	Carmarthen West and South Pembrokeshire	1,600
	Ceredigion	1,400
	Clwyd South	1,000

#### Take-up by Parliamentary Constituency

Constituency

	Епроу	ment Allowance
	Clwyd West	1,300
	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	1,300
	Neath	800
	Newport East	900
	Newport West	1,300
	Ogmore	800
	Pontypridd	1,200
	Preseli Pembrokeshire	1,400
	Rhondda	600
	Swansea East	900
	Swansea West	1,200
	Torfaen	1,000
	Vale of Clwyd	1,100
	Vale of Glamorgan	1,400
	Wrexham	1,200
	Ynys Môn	1,100
United Kingdom		
		1,178,000

Number of employers benefitting from

**Employment Allowance** 

1. Figures are rounded to the nearest 100.

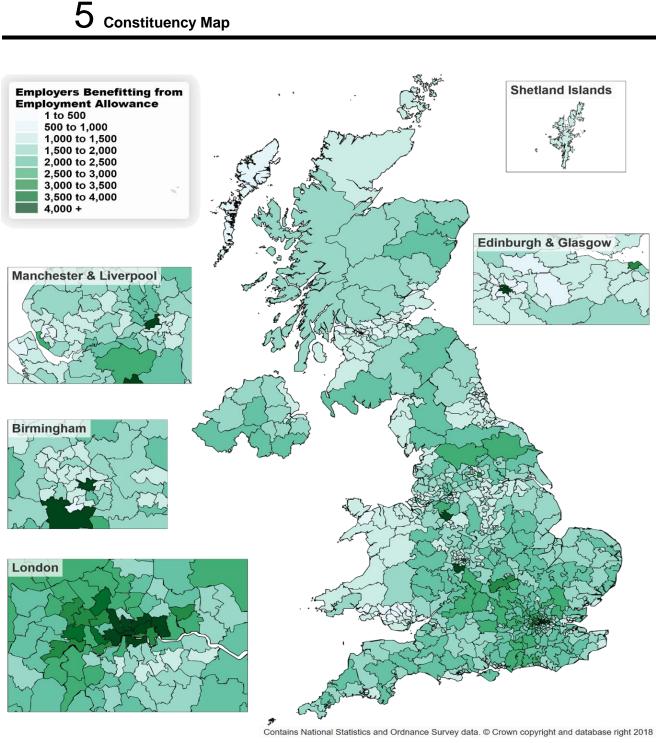
2. Total may not necessarily add up to the sum of the regions due to rounding and small numbers of employers which fall outside these regions (such as Crown dependencies: Isle of Man and Channel Islands).

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 constituency information have been apportioned across constituencies based on the distribution of cases where constituency information is known.

5. Location information is taken from the Inter-Departmental Business Register (IDBR) which contains details of enterprise level addresses. Large enterprises tend to operate from multiple locations, and a single postcode may not necessarily reflect where they carry out their operations.

6. The previous iteration of this publication contained incorrect figures for the following 5 constituencies: 'Croydon Central', 'Newbury', 'Sutton and Cheam', 'Wyre Forest', and 'Berwickshire, Roxburgh and Selkirk'.



## 6 Take-up by Employer Size

Employer size by number of employees	Number of employers benefitting from Employment Allowance	As a percentage of total number of employers benefitting
1-9	951,000	81%
10-49	189,000	16%
50-249	32,000	3%
250+	6,000	<1%
 All Employers	1,178,000	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. Employer size information is taken as the number of employees being employed by the PAYE scheme at the end of the tax year. This may not be entirely representative of the actual employer size where businesses have large fluctuations in employment seasonality over the course of the year (such as temporary summer and Christmas positions).

5. Cases without employer size information have been apportioned across bands based on the distribution of cases where employer size 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 enterprise which is claiming the EA. Large enterprises tend to operate from multiple locations, and a single postcode may not necessarily reflect where they carry out their operations.

4. Sector information also comes from the IDBR based on the Standard Industry Classification (SIC) 2007. At 94%, the match rate for sector is similar to that of postcode.

5. Employer size information comes from RTI and is a measure of employee count corresponding to the PAYE scheme which is claiming the EA at the end of the tax year. The match rate is close to 100%. This may not be entirely representative of the actual employer size where businesses have large fluctuations in employment seasonality over the course of the year (such as temporary summer and Christmas positions).

### 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\_statist ics\_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.

Statistical contacts:

Waseem Ahmad 03000 583 207 waseem.ahmad@hmrc.gsi.gov.uk

Cathal McDermott 03000 584 769 cathal.mcdermott@hmrc.gsi.gov.uk