Claim Employment Allowance (EA)

HMRC · https://paiyroll.com/kb/claim-employment-allowance-ea/

Use this guide to claim **Employment Allowance.** Check if you're eligible here

Sector

There are 4 sectors. Many clients incorrectly select 203 which is only **not** undertaking economic activity. Consequently, **202** would be the sector applicable to most companies.

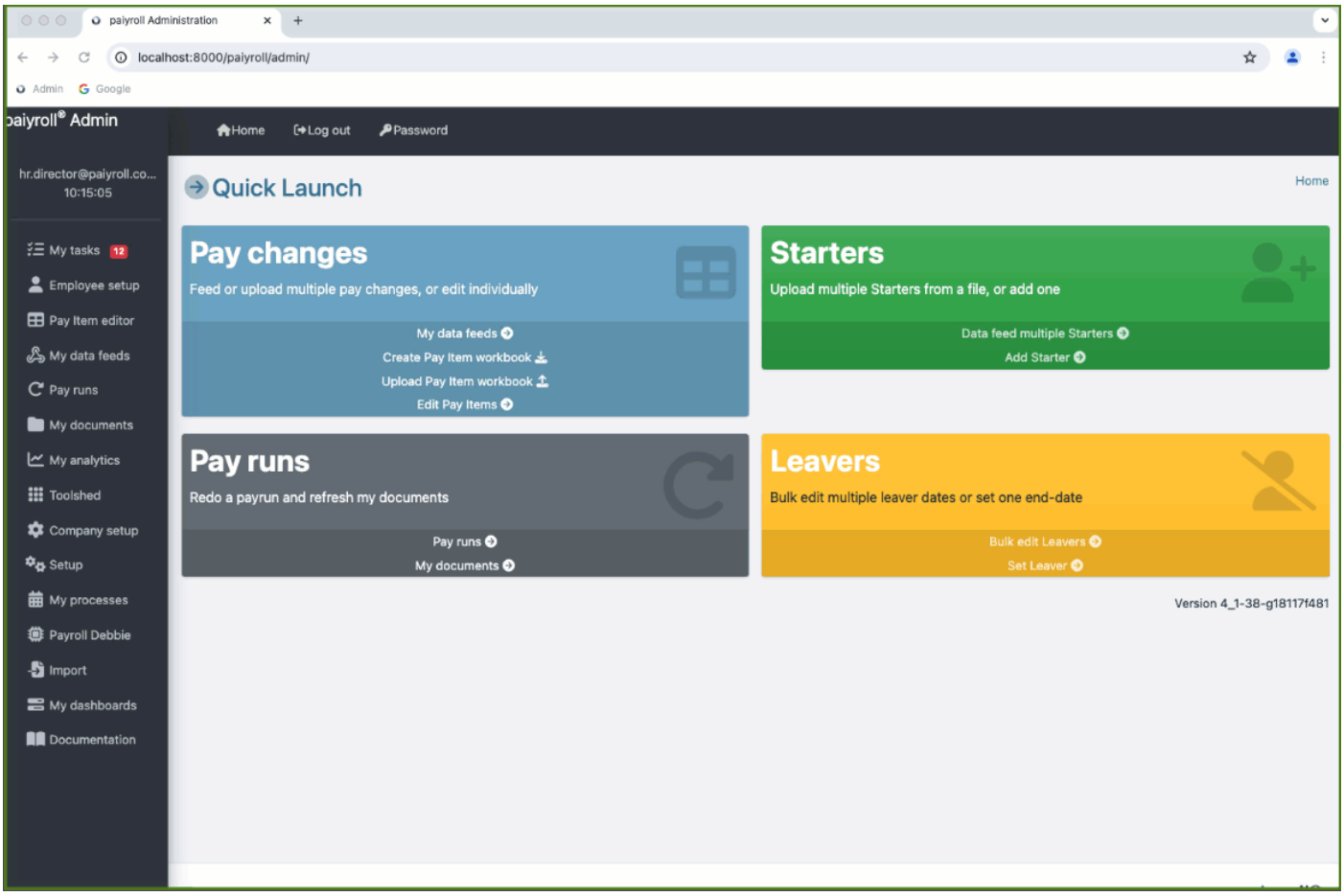
Data item	Description	Comments
199	Employer is in the agriculture sector	Select this field if you are involved in economic activity and your business is in the agriculture sector.
200	Employer is in the fisheries and aquaculture sector	Select this field if you are involved in economic activity and your business is in the fisheries and aquaculture sector.
201	Employer is in the road transport sector	Select this field if you are involved in economic activity and your business is in the road transport sector.
202	**Employer is in the industrial / other sector**	**Select Industrial/Other sector if the business is undertaking economic activity and is not within data items 199 to 201.**
203	State aid rules do not apply to Employer	De minimis State aid rules do not apply to your business if you **are not** undertaking economic activity, for example, charities, community amateur sports clubs, employing someone to provide personal care. You should only select this field if you are not undertaking any economic activity

Source Guidance on RTI Data Items from April 2024 (Search for "RTI Data Item Guide")

Update EPS Report

Company Setup > **Report Definitions** > Update **GB RTI EPS** Report

Tick the relevant sector > Update



This will be sent to HMRC automatically in the EPS when you approve the next pay run.