

### Payroll co-funding scheme

Each of the exclusions that were published is an amalgamation of a Standard Industry Classification (SIC) Codes produced by the UK Office for National Statistics.

The [ONS website](#) provides detailed narrative for each of the industries that are excluded from the scheme. The table below identifies the SIC code reference that can be used to find more information about the types of businesses that do not qualify.

The UK SIC codes are grouped using the following hierarchy:

1. Section (e.g. Section A)
  - 1.1. Division (e.g. Division 01)
    - 1.1.1. Group (e.g. Group 01.6)
      - 1.1.1.1. Class (e.g. Class 01.62)
        - 1.1.1.1.1. Sub-class (e.g. sub-class 01.62/1)

In some cases an entire section of SIC codes is excluded such as for Information and Communication. In other cases, only a specific class or sub-class is subject to an exclusion such as food retailers.

<b>Published exclusion</b>	<b>UK Standard Industry Classification</b>
Telecommunications	Division 61: Telecommunications
Local agricultural activities	Division 01: Crop and animal production, hunting and related service activities
Financial, legal, accounting, management, consulting and professional services	Section K: Financial and Insurance Activities  Division 69: Legal and accounting activities where a business has 30 or more full-time equivalent employees (those businesses with fewer than 30 full-time equivalent employees are included)  Group 70.1: Activities of head offices
Property Development	Class 41.10: Development of building projects
Medical and dental care activities (unless they are operating an emergency only service)	Division 86.2 - Medical and dental practice activities  Group 86.1: Hospital Activities
Wholesale of agricultural goods	Group 46.2: Wholesale of agricultural raw materials and live animals
Utilities and waste	Section D: Electricity, gas, steam and air conditioning supply
Supermarkets, pharmacies, grocery stores and fuel retailers	Class 47.11 - Retail sale in non-specialised stores with food, beverages or tobacco

	<p>Group 47.2: Retail sale of food, beverages and tobacco in specialised stores</p> <p>Group 47.3: Retail sale of automotive fuel in specialised stores</p> <p>Class 47.73: Dispensing chemist in specialised stores (exceptions by application)</p> <p>Class 47.74: Retail sale of medical and orthopaedic goods in specialised stores</p>
Food and beverage producers	<p>Division 10: Manufacture of food products</p> <p>Division 11: Manufacture of beverages</p>
Funeral service providers	Class 96.03: Funeral and related activities
Primary and secondary education (not including nurseries)	<p>Group 85.2: Primary Education</p> <p>Group 85.3: Secondary education</p>
Social care and Residential care activities	<p>Division 87: Residential care activities</p> <p>Group 88.1: Social work activities without accommodation for the elderly and disabled</p> <p>Class 88.99: other social work activities without accommodation not elsewhere classified</p>
<p>Organisations in receipt of a government grant or subsidy over £25,000.</p> <p>Organisations engaged by Government to provide products or services to be delivered in whole or in part during the period that public health restrictions such as social distancing apply where the cost exceeds £25,000 in aggregate.</p> <p>Government owned entities or Arm's Length Organisations</p>	