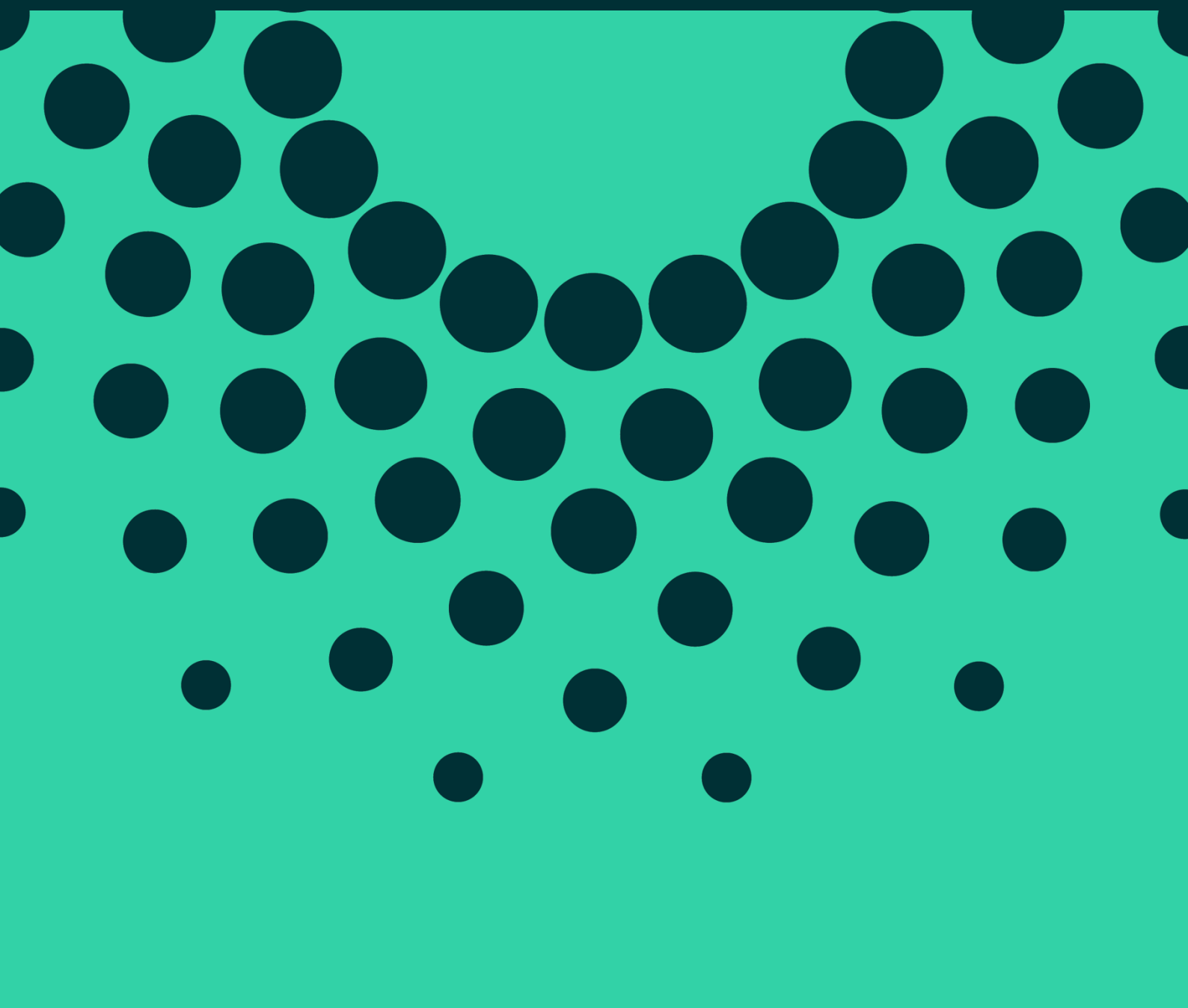


Data Insight

Linked administrative data reveals much higher level of multiple jobholding in Britain than previously thought

Author: Dr Darja Reuschke

Date: April 2026



Summary

ASHE and official labour market statistics substantially underreport multiple jobholding. In HMRC PAYE data, not only is the level of multiple jobholding substantially higher but its prevalence among young women also becomes visible.

The proportion of employees in the Annual Survey of Hours and Earnings (ASHE) with two or more concurrent jobs is at around 3%. In the Annual Population Surveys and Labour Force Surveys, multiple jobholding is similarly low. Multiple jobholding, however, is dynamic, with people having in some months or weeks multiple jobs but not consistently over the whole year. In HM Revenue and Customs real time payroll (PAYE) data from individuals that are also observed in ASHE between 2014-2018, multiple jobholding among 16-64-year-olds is between 18% and 20% for women and 14% and 16% for men, depending on whether monthly or weekly data are used. These figures are more in line with estimates of second earnings of households in the USA (at 18%, Scott et al., 2020) than official labour market data.

Young women aged 16-29 are, accounted for job characteristics and geographical location, at the highest risk of having two or more concurrent jobs. This risk is disguised when multiple jobholding is examined with the ASHE alone calling for greater use of linked administrative data to reveal working practices of different groups of workers. Linked administrative data also reveal differences between different types of multiple employment.

What we did

Defining multiple jobholding in HMRC PAYE data

The HMRC PAYE dataset that can be linked with ASHE in the Office for National Statistics' Secure Research Service, contains payroll data as monthly and weekly data files for the tax years 2014-15 to 2018-19 (WED, 2024). I have defined multiple jobholding as having two or more payslips in the same year-month (year-week) from different employers. I excluded occupational pension payments, since my research is concerned with how people work, as well as payslips with zero or negative values as it is unclear why they appear in the data (e.g. these could be due to mistakes by the employer or HMRC so that zero pay may not be equated with zero hours contracts). There is no reliable information on working time in the PAYE data for verifying the earnings data.

The PAYE data files come with several HMRC reference numbers, which are not defined, but one should be the employer ID (WED, 2024; Ritchie et al., 2025). I followed a conservative method to ensure that payslips from the same employer are excluded by dropping all duplicates on person ID, year-month (year-week) and all HMRC reference numbers. For robustness, I have derived multiple jobholding in both the monthly and the weekly data files. Findings are very similar using either the monthly or weekly data files providing reassurance of the robustness of the applied identification method.

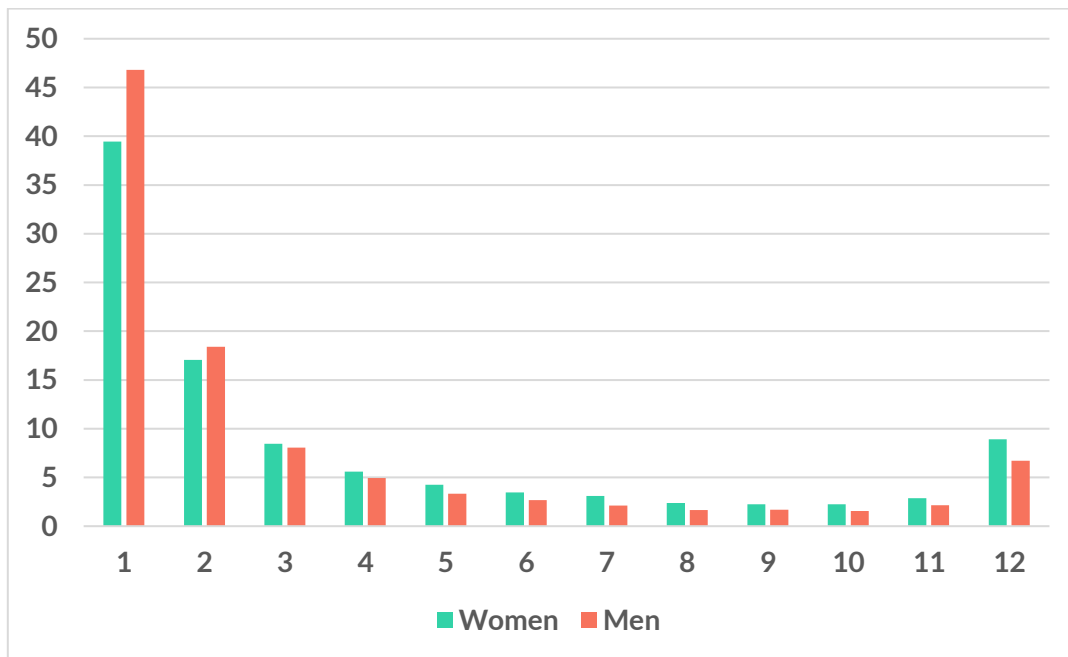
For one-fifth of the pooled ASHE sample 2014-2018 no linked HMRC PAYE data are in the monthly (weekly) data files. I therefore performed my statistical analysis on a sample of ASHE individuals with linked HMRC PAYE data which gives a sizeable longitudinal sample of around 683,000 year-observations from ca. 282,000 individuals aged 16-64.

Background

The employment landscape in the UK has radically changed in the last 20 years. One important aspect of this change is the rise of alternative (non-standard) work arrangements. Multiple employment whereby individuals have more than one job or forms of employment at the same time, has received relatively little attention in existing studies on non-standard work. Multiple employment is not straightforward to define. Having multiple concurrent jobs or mixing an employee job with self-employment is often not differentiated.

A large proportion of individuals have multiple jobs (payslips) in only one month (or up to 5 weeks) in a tax year (Figure 1). This demonstrates the short-term nature of multiple jobbing in Britain. There may be a risk, however, that some of the one month (1-5 week) multiple jobbing in the data is due to changing jobs within a calendar month. Statistical analysis has therefore been performed with multiple jobholding including all counts and, in comparison, counts with 2+ months in a year (6+ weeks).

Figure 1: Number of year-months with multiple payslips (jobs), women and men with multiple payslips only, in percentages



Source: ASHE-HMRC PAYE 2014-2018 unweighted data based on the monthly PAYE WED data file. Own compilation.

Mixing employee jobs with self-employment

For the years 2010-2017, the ASHE has also been linked with HMRC Self-Assessment data (Ritchie et al., 2025) allowing employees with additional income from self-employment do be identified. Hence, together with the linked ASHE-HMRC PAYE data, this gives four overlapping years (2014-2017) for which the fuller picture of multiple employment of employees can be investigated. The match rate of ASHE with the Self-Assessment data is relatively consistent across the years at around 9%. The proportion of employees with profit from self-employment including from partnerships is at around 2% each year or ca. 13,800 observations in total for 2014-2017. This is substantially lower than multiple jobholding found in the ASHE-HMRC PAYE data.

What we found

For both, women and men, having two or more concurrent jobs is associated with low hourly pay and low working hours. These are indicators of necessity-driven employment choices. It is therefore not only low-paid jobs but also time-based underemployment that is driving multiple jobholding. Previous studies have suggested that women are more likely to have multiple jobs than men. My findings confirm this but, thanks to the large sample size of the linked ASHE-HMRC PAYE data, I could dig further into socio-demographic characteristics of multiple jobholding. In fact, young women aged 16-29 have the highest risk of multiple jobholding. Among young workers, the gender gap of multiple jobholding is statistically the largest. This applies to urban and rural areas, and within urban areas to large cities. Hence, large cities do not offer better jobs in terms of enough hours and pay relative to rural areas.

Mixing employee jobs with self-employment is not, as multiple jobholding, linked with low-paid jobs. However, the likelihood of taking up additional self-employment as an employee is increased for both women and men when the regional unemployment rate is higher. This is also an indicator of necessity.

Why it matters

Multiple jobholding has been mentioned as work practice of women in various studies on precarious employment including, for example, in recent research on young women transitioning from education to employment (e.g. Allen et al., 2025). However, using linked administrative data and testing a new method of identifying multiple jobholding as a dynamic work practice demonstrates that it is not a rare phenomenon. Rather than treating multiple jobholding as a 'side' issue, it needs to become more mainstream in research on employment and precariousness and in policy-focused research. Furthermore, research has either looked at multiple jobholding or time-based underemployment when these are clearly linked and would need to be investigated in a more integrated fashion.

What next?

I used the ASHE-HMRC linked dataset to investigate an employment phenomenon that is relatively persistent in current capitalist labour markets. For further policy-focused research, a continuation of the linkage for more recent years including the post-COVID period, is required. Data availability has hitherto prevented more detailed analysis of multiple employment in Britain. The linked ASHE-HMRC dataset is a valuable source for future research on this topic. For example, seasonal changes in multiple jobholding could be further explored.

In stakeholder engagement, the finding of multiple jobholding among young women has received particular attention. I have not worked previously on labour market issues of young women specifically. This is an important area of research I would like to work more on in the future. The stakeholder engagement embedded in the ADR UK fellowship pushed me to work proactively with stakeholders from the onset of the research. I highly value this opportunity and seek to continue working in this way.

Works cited

Allen, K, Cohen, RL, Finn, K et al. (2025) L-earning: Rethinking Young Women's Working Lives. Universities of Leeds, Manchester and London. <https://ywworking.co.uk/wp-content/uploads/2025/12/Rethinking-Young-Womens-Working-Lives-Report-December-2025.pdf>

Office for National Statistics; His Majesty's Revenue and Customs, released 01 August 2024, ONS SRS Metadata Catalogue, dataset, Annual Survey of Hours and Earnings linked to PAYE and Self-Assessment data - GB, <https://doi.org/10.57906/566k-5q15>

Ritchie, F., Phan, V., Whittard, D. et al. (2025) Annual Survey of Hours an Earnings linked to Pay-as-You-Earn and Self-Assessment Data – England, Scotland and Wales. Data Explained. ADR England.

Scott, J., Edwards, K., & Stanczyk, A. (2020). Moonlighting to the Side Hustle: The Effect of Working an Extra Job on Household Poverty for Households With Less Formal Education. *Families in Society: The Journal of Contemporary Social Services*, 101(3), 324-339.

Wage and Employment Dynamics Project (WED) (2024) Creating the PAYE panel. Download: <https://www.wagedynamics.com/wp-content/uploads/2024/07/creating-the-PAYE-panel-.pdf>

Acknowledgements

This work is supported by ADR UK (Administrative Data Research UK). ADR UK is a partnership transforming the way researchers access the UK's wealth of public sector data, to enable better informed policy decisions that improve people's lives. ADR UK is an Economic and Social Research Council (ESRC) investment (part of UK Research and Innovation). [Grant number: ES/Z502406/1].

About ADR UK

ADR UK is a partnership transforming the way researchers access the UK's wealth of public sector data, to enable better informed policy decisions that improve people's lives. By linking together data held by different parts of government and facilitation safe and secure access for accredited researchers to these newly joined-up and de-identified data sets, ADR UK is creating a sustainable body of knowledge about how our society and economy function – tailored to give decision makers the answers they need to solve important policy questions.

Disclaimer

Data Insights allow ADR UK to swiftly share emerging findings as they are reported. This ensures everyone from government decision makers to members of the public can find out what is identified in our data throughout the research process. Note that Data Insights have not been formally peer reviewed and are often shared before a linked journal article is published to ensure timeliness.

Publication contact

Name: Dr Darja Reuschke

Email: d.reuschke@bham.ac.uk

