# Employee Ownership Trusts — the UK's Tax-Incentivised Route to Broad-Based Company Ownership

City Innovation Library · Good practice · United Kingdom

Quality score: 81/100

Evidence strength: Strong

### *Summary*

Since the UK's 2014 tax-incentivised Employee Ownership Trust structure took effect, employee-owned firms grew from about 10 to over 1,650; an independent 2023 study of 152 EOBs versus 285 matched peers found 8–12% higher productivity and far fewer layoffs.

### *Key dimensions*

| Dimension | Score |
|---|---|
| Evidence of impact / measured results | 3/3 |
| Transferability / demonstrated replication | 2/3 |
| Scalability | 3/3 |
| Sustainability / continuity | 3/3 |
| Innovation | 2/3 |
| Inclusiveness / equity | 2/3 |
| Multi-stakeholder collaboration | 2/3 |

Evaluated by C-NAPSE

### *Data sources*

C-NAPSE web research — accessed 2026-09-07

Employee Ownership Association / HM Treasury — accessed 2026-09-07

Employee Ownership Association — accessed 2026-09-07

NCEO — summary of UK employee-ownership research — accessed 2026-09-07

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