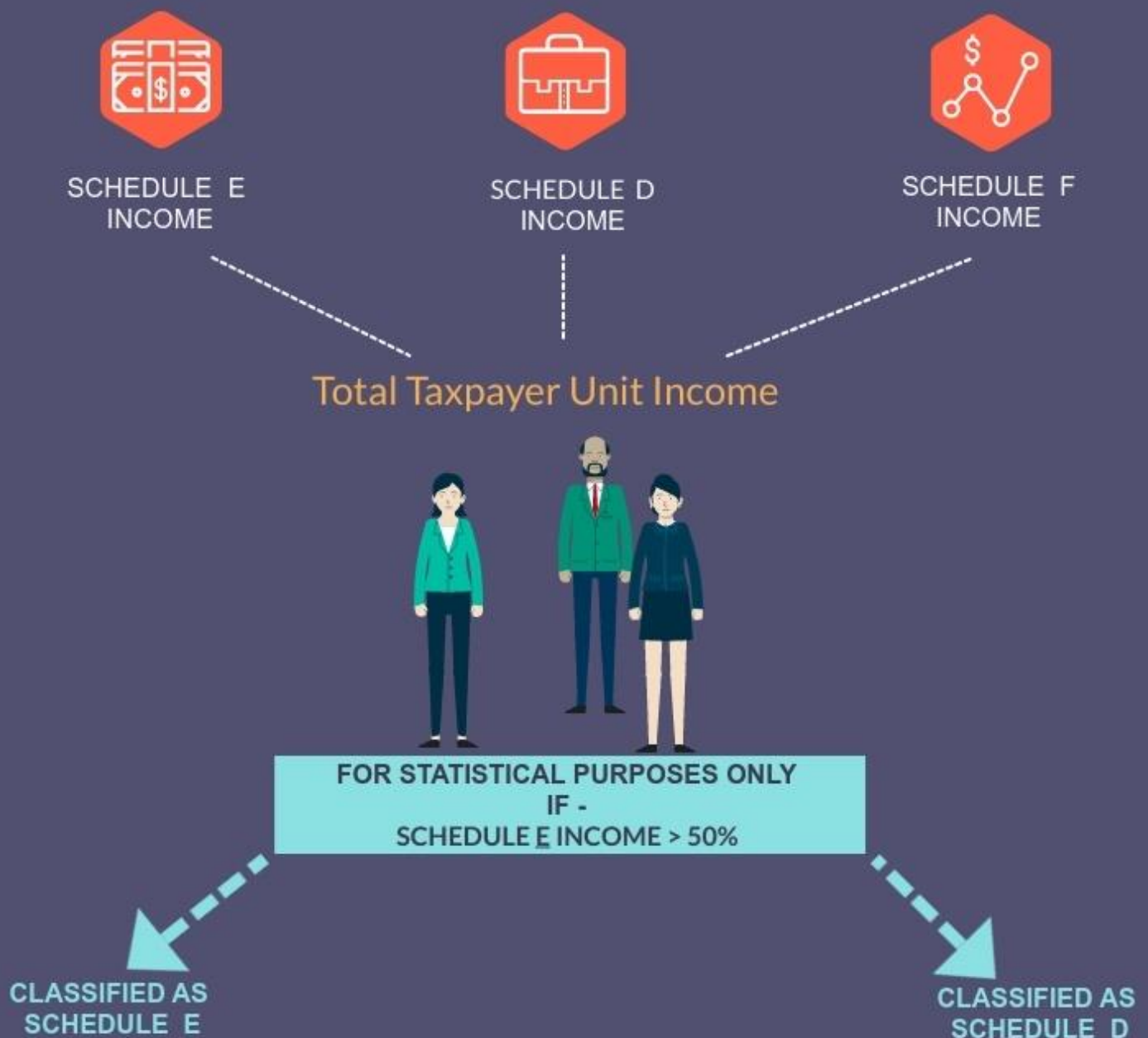


Statistical classification of Taxpayer Units



Taxpayer Unit:

Revenue statistics on income tax are generally published on a taxpayer unit basis, due to the way in which married couples and civil partners are assessed. In the case of jointly assessed and separately assessed couples, these taxpayers are classified as one taxpayer unit.

Schedule E income:

PAYE income/emoluments, pension income, income from taxable social welfare payments.

Schedule D income:

Self-assessed income and all other income other than Schedule E and Schedule F incomes. Profits from a trade, rental income, foreign income, and other sources of income.

Schedule F income:

Income from Dividends/distributions from an Irish resident company.