

The table below analyses the taxpayer units¹ in our administrative datasets with respect to their gross tax liability² position. The totals for each year match the totals published elsewhere, for example in our income distribution tables³.

	2019		2020		2021		2022		2023	
	Number of Taxpayer Units	Share of Total	Number of Taxpayer Units	Share of Total	Number of Taxpayer Units	Share of Total	Number of Taxpayer Units	Share of Total	Number of Taxpayer Units	Share of Total
A) No gross income	11,387	0.4%	11,298	0.4%	8,805	0.3%	94	0.0%	95	0.0%
B) Gross income>0, but 0 taxable income	4,132	0.1%	2,957	0.1%	3,549	0.1%	3,727	0.1%	4,328	0.1%
C) Exempt but no taxable income	4,455	0.2%	1,288	0.0%	1,023	0.0%	327	0.0%	391	0.0%
D) Exempt	228,321	7.9%	239,602	8.4%	236,779	8.0%	264,512	8.3%	266,022	8.1%
E) Marginal	19,838	0.7%	23,335	0.8%	20,963	0.7%	12,401	0.4%	9,476	0.3%
F) 20%*	1,747,063	60.2%	1,671,053	58.4%	1,694,998	57.5%	1,819,246	57.0%	1,932,456	59.1%
G) 40%	886,914	30.6%	912,110	31.9%	980,046	33.3%	1,092,904	34.2%	1,057,234	32.3%
Total	2,902,110		2,861,643		2,946,163		3,193,211		3,270,002	
Of which pay no income tax or USC	892,304	30.7%	836,063	29.2%	883,608	30.0%	922,651	28.9%	907,530	27.8%

* Contains a small number of taxpayer units (<100 taxpayer units in each of the years shown) where they pay tax at neither the 20% or the 40% rate, but rather are subject to other specified rates (41%, 60%, 80%) for specific income sources.

Notes:

- 1) Taxpayer units with no gross income can be included in the extract for various administrative reasons.
- 2) Taxable interest income has been removed from taxable income and DIRT liabilities have been removed from the tax liability data. As interest income is primarily subject to taxation at source and is a final liability, the number of cases this affected was relatively minor. It is also the case that tax credits cannot be used to offset this liability.
- 3) Taxpayers categorised above as marginal, 20% and 40% can also be subject (in a small minority of cases) to other rates such as 41%, 60% and 80%, depending on their sources of income. However the liability arising from these rates of taxation can be offset by tax credits, so we did not deem it to appropriate to remove these incomes. In such cases the taxpayer units are still categorised as 20% or 40% or marginal depending on their situation. The exception to this is indicated above by the Asterix.

¹ A taxpayer unit refers to individuals except in the case of jointly assessed couples where that couple are counted as one taxpayer unit.

² Gross tax liability refers to the liability before tax credits are applied. A gross tax liability is arrived at by applying the applicable rates of taxation to a taxable income, having account of that taxpayer's standard rate cut off point.

³ <https://www.revenue.ie/en/corporate/information-about-revenue/statistics/personal-taxes/income-tax-tables/index.aspx>