



Method Statement for

Distribution of number of Taxpayer units, gross income and Income Tax and USC liability, by range of Gross Income

Dataset

1 Introduction

The purpose of this document is to provide information pursuant to Revenue's commitment to quality, and the procedures Revenue has put in place in respect of the production of Revenue Statistics. The 'Method' Statement of the individual Revenue statistical products details the specific measures, processes and activities that are in place in each case. It should be read in conjunction with the Revenue Statistics Quality Statement which details the quality activities and procedures in place at an organisational level.

the following document may be referenced or may be of value

- Revenue Statistics - Publication and Dissemination Policy
- Revenues Statistical Disclosure Control
- Revenue Statistics - Publication Calendar
- Revenue Statistics - Timeliness Monitor

2 General Information

<i>Dataset Name:</i>	Distribution of number of Taxpayer units, gross income and Income Tax and USC liability, by range of Gross Income
<i>Description:</i>	<p>Distribution of Taxpayer Units, Gross income and Income Tax and Universal Social Charge by Range of Gross Income, Marital Status and Year. - 2011 to 2018.</p> <p>The Universal Social Charge (USC) came into effect on 1st January,2011. This dataset shows a distribution of income earners by income ranges and the amounts of Gross income and Income Tax and USC liability.</p> <p>The information on personal incomes which is given in this dataset has been collected in the course of the administration of income tax for the income tax years in question.</p> <p>The table relates to income assessed in respect of the years_by reference to tax returns which were processed, usually in the second quarter of the year following the returns due date. Thus, for example, returns in respect of the 2012 accounting period were due by Q4 of 2013 and were processed for statistical purposes in Q2 of 2014.</p> <p>The information relating to taxpayers where income tax was deducted under Pay As You Earn is based on completed returns from employers, of which over 96% were processed at the time of processing for statistical purposes. The information relating to Schedule D assessments is based on Self-Assessed Returns for the year usually representing almost 90% of the expected total number of returns at the time of processing for statistical purposes.</p>
<i>Keywords</i>	Income Tax, Income Distribution, USC, Gross Income, PAYE, , Range of Gross Income, Marital Status, Tax Liability
<i>Update Frequency</i>	Annually
<i>Dataset created:</i>	01/09/15
<i>Licence</i>	CC-By
<i>Formats:</i>	Available on the revenue website and the CSO platform

	Tables can be downloaded in various formats, including Microsoft Excel, comma-separated text, and PC-Axis format.
<i>Hyperlinks:</i>	https://data.cso.ie/table/RVA04 https://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/stats/Income-Tax-Distributions.aspx
<i>Business Owner:</i>	Philip O'Rourke
<i>Use</i>	FOI, PQ, Queries from 3rd parties
<i>Temporal extent:</i>	Multi-annual
<i>Anonymisation or aggregation required:</i>	No, Macro -data
<i>Geographical Scope</i>	National

3 Production

<i>Coding</i>	The dataset figures are based on a taxpayer unit. A married couple who have elected or who have been deemed to have elected for joint assessment are counted as one tax unit and their incomes and liability are combined.
<i>Data Source:</i>	Income Tax IDS Data
<i>Imputation</i>	N/A
<i>Breakdown</i>	The number of cases reflects the number of tax units. A married couple or civil partners who have elected or have been deemed to have elected for joint assessment are counted as one tax unit. Gross Income does not include any income which is not income for tax purposes or is exempt from tax.
<i>Computation:</i>	N/A
<i>Quality Checks</i>	See Revenue Statistics - Quality Statement

4 Quality

These are measures other than or in addition to those detailed in the Quality Statement

<i>Relevance</i>	See Revenue Statistics - Quality Statement
<i>Accuracy & Reliability:</i>	See Revenue Statistics - Quality Statement

<i>Timeliness & Punctuality</i>	<p>Release and dissemination process and evaluation detailed in</p> <ul style="list-style-type: none"> • Revenue Statistics - Publication and Dissemination Policy • Revenue Statistics - Publication Calendar • Revenue Statistics - Timeliness Monitor <p>The timeliness of data on incomes and tax included in the tables is directly influenced by the need to have a minimum quantum of tax returns represented in the figures. Because of the return filing date for Self-Assessment returns from Schedule D taxpayers, the most recent years for which relatively complete and comparable data can be provided for both Schedule D and PAYE taxpayers generally lags by about 18 months.</p>
<i>Coherence and Comparability</i>	<p>See Revenue Statistics - Quality Statement</p> <p>Some other features of the data are:</p> <ul style="list-style-type: none"> • A married couple who has elected or who has been deemed to have elected for joint assessment is counted as one tax unit and their incomes are aggregated in the statistics. • the information relates to all income earners on tax records in respect of whom a tax return for the year is on record • Income related to part of a year, where there has been a change of employment during the year, is not grossed up to the corresponding annual amount, rather the income represented in this table represents actual emoluments.
<i>Accessibility and Clarity:</i>	Published Electronically on revenue.ie and the CSO