Method Statement for

Income Earners by Income Tax Rates

Dataset

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

ISSCOP
Irish Statistical
System Code of
Practice

1. Introduction

The purpose of this document is to provide information on the commitment to quality activities and procedures Revenue has put in place in respect of the production of Revenue Statistics to comply with the Irish Statistical System Code of Practice (ISSCOP).[1]

This dataset shows the number of income earners by income tax rate each year from 2006 to 2016. It shows for each year the number of income earners who are exempt, on Marginal Relief or on the Standard or Higher income tax rate.

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[1] For more information see http://www.isscop.ie/

2. General Information

Dataset Name:	Income Earners by Income Tax Rate
Keywords:	Income Tax, Number of income earners, Exempt, Marginal Relief, Standard Rate, Higher Rate, IDS, Tax Statistics, year
Update Frequency:	Annual
Licence:	CC-By
Formats:	.csv, .pdf
Hyperlinks:	https://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/income-earners-it.aspx
Business Owner:	Philip O'Rourke / Donal McGrane
Contact Information:	statistics@revenue.ie
Reference Years	2006-2016
Anonymisation or aggregation required:	No, Macro-data
Geographical Scope:	National

3. Production

Coding:	The dataset figures are based on taxpayer unit. 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.
Data Source:	Income Tax IDS Data
Imputation:	None
Breakdown:	The data are broken down by, Number of income earners: Exempt; Marginal Relief; Standard Rate; Higher Rate; Rates of Income Tax, IDS, Tax Statistics and year.
Computation:	None

4. Quality

Relevance:	Data are used to: • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders and • Fulfil requests for data from academics, students, journalists and members of the public.
Accuracy & Reliability:	Data are compared with the previous year's data. Source data are input into Revenue's systems by the Collector General's area and the statistical outputs are assessed and validated are signed off by the Accountant General's area.
Timeliness & Punctuality:	An advance release schedule is provided for all datasets with anticipated publication deadline. Divergence from the notified schedule is publicised in advance, along with a new release date. See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.
Coherence and Comparability:	The dataset provides figures for the number of income tax earners across all income tax rates, including exempt earners. Where there is a deviation notes are provided. Provisional data are also identified.
Accessibility and Clarity:	Published electronically on Revenue's Website & Open Data portal This dataset is consistent with the Open Data Technical Framework: • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords.

5. Supporting Documentation

Revenue Statistics - Quality Statement

Revenue Statistics - Publication and Dissemination Policy

Revenue Statistics - Publication Calendar

Revenue Statistics - Statistical Disclosure Control

Open Data Technical Framework

Irish Statistical System Code of Practice

Statistics & Economic Research Branch