

Revenue Statistics and Economic Research Conference

Hibernia Centre, Dublin Castle

29 June 2023

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Revenue Statistics and Economic Research Conference

Trade and Tariffs:

Unravelling Patterns through Customs Data Analysis

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Introduction

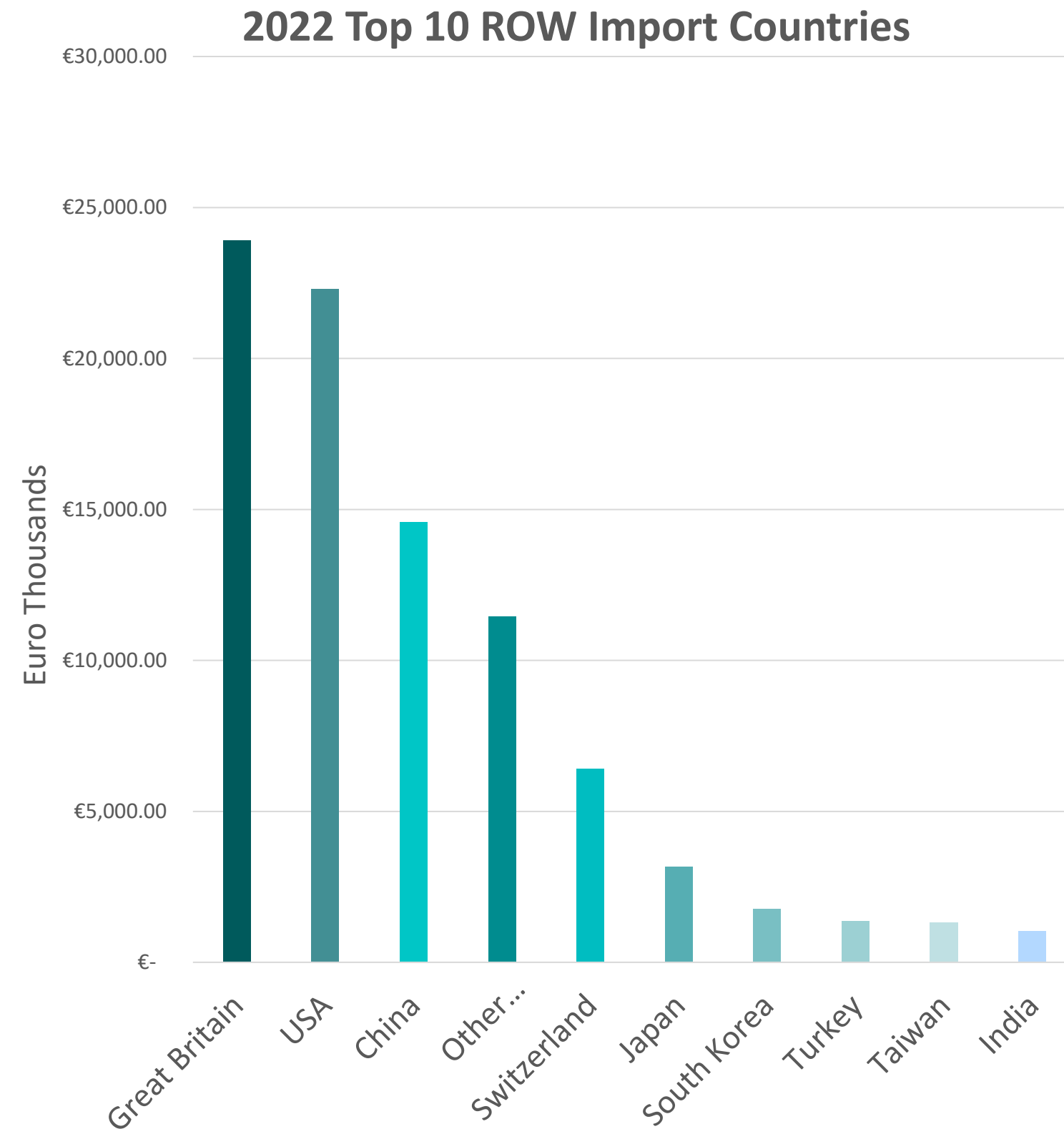
Overview
Recent Changes
Importers
Countries
Rates & Goods



Customs & Excise

What is Customs?

- Goods imported into the EU from third countries are generally subject to duties in the form of tariffs.
- The administration and collection of customs duties is the responsibility of each Member State.
- Ireland imported a total of €92.6 billion from Non-EU countries in 2022.
- €618m in Customs duties was collected in 2022.



Source: CSO Statistics

Taxes Payments

	2015	2016	2017	2018	2019	2020	2021	2022
VAT ON CUSTOMS	1,304.6	1,255.2	1,435.6	1,567.7	1,668.1	1,469.9	1,341.7	1,195.9
CUSTOMS DUTIES ON INDUSTRIAL PRODUCTS	374.0	346.7	355.9	355.0	367.5	286.7	503.2	611.9
VAT ON EXCISE	1.4	5.7	6.7	4.3	7.6	6.6	33.9	15.7
DEFINITIVE ANTIDUMPING DUTIES	2.8	3.8	3.1	4.2	7.0	5.2	7.2	11.3
ADDITIONAL DUTIES	0.1	0.1	0.1	1.1	0.4	1.3	16.8	9.5
DEFINITIVE COUNTERVAILING DUTIES	0.1	0.1	0.0	0.0	0.3	0.4	0.5	0.6
QUOTA SECURITY	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2
PROVISIONAL ANTIDUMPING DUTIES	-0.1	0.0	0.0	0.3	0.1	0.1	0.4	0.0
SUGAR AND POULTRY SECURITY	0.0	-0.8	0.0	0.0	0.0	0.0	0.0	0.0
VALUATION DEPOSITS	0.0	0.1	-0.1	0.0	0.0	0.0	0.0	0.0
CUSTOMS DUTIES ON AGRICULTURAL PRODUCTS	0.8	0.1	0.8	0.3	0.3	0.1	0.0	0.0
TEMPORARY ADMISSION DEPOSIT	0.0	0.0	0.1	0.3	0.9	0.3	2.7	-0.2

Taxes and Duties

Custom Duties

- A00 Customs duties on industrial products
- A20 Additional duties
- A30 Definitive antidumping duties
- A35 Provisional antidumping duties
- A40 Definitive countervailing duties
- A45 Provisional countervailing duties
- 1A1 securities on duties

Other Duties

- 1D1 Valuation Deposits
- 1D3 Quota Deposit
- 1D5 Sugar and Poultry Deposits
- 1D6 Securities for end use
- 1S1 Tax code for securities (other)

VAT

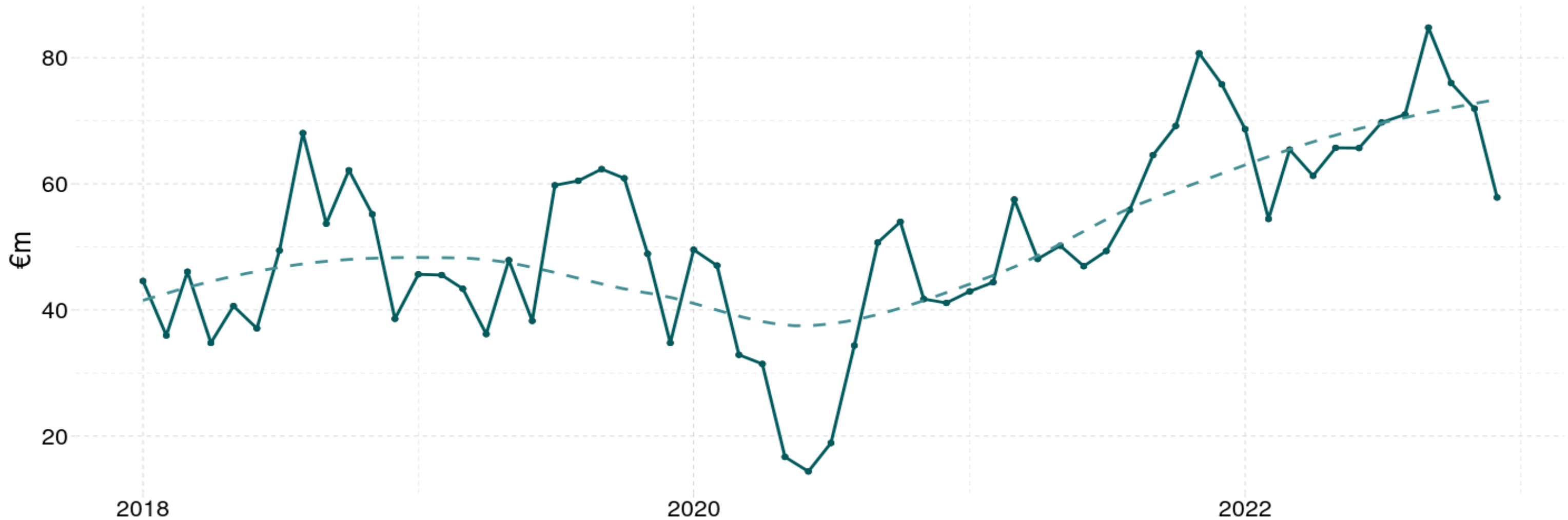
- B00 VAT
- 1B3 VAT Special Arrangement
- 1B1 VAT on securities
- 1B2 Deferred VAT

Excise

- 1C1 Carbon tax
- 1E1 Excises
- 2E2 Mineral oil tax

Trends

Customs Liabilities



- Large decrease early 2020 → Covid 19 pandemic!
- Steady increases from December 2021 → Brexit!

Key External Events

COVID-19 Pandemic
2020 - 2021

Brexit

31 Jan 2020 – UK leaves EU,
start of 11 month transition
phase which ended on 31
Dec 2020

Key drivers in
customs trends.

Systems and Policy Changes

Automated
Entry Processing
(AEP) change
over 2020.

Automated
Import System
(AIS) live
October 2020.

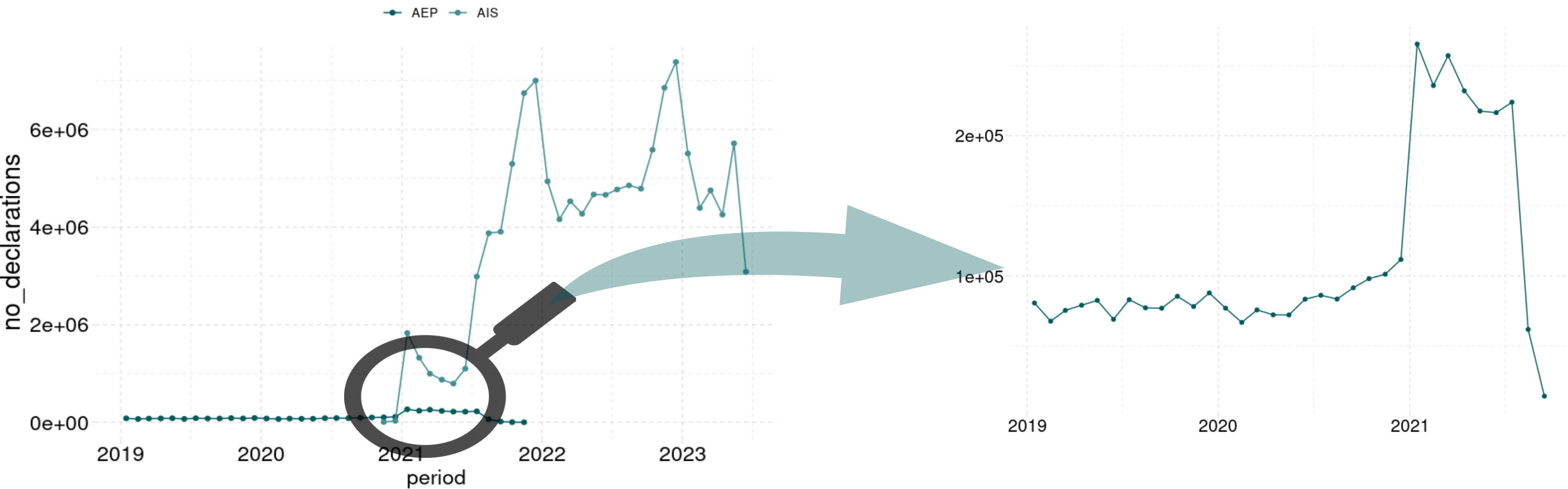
Dual system H1
2021.

Low value
Goods (IOSS)
July 2021.



Declarations

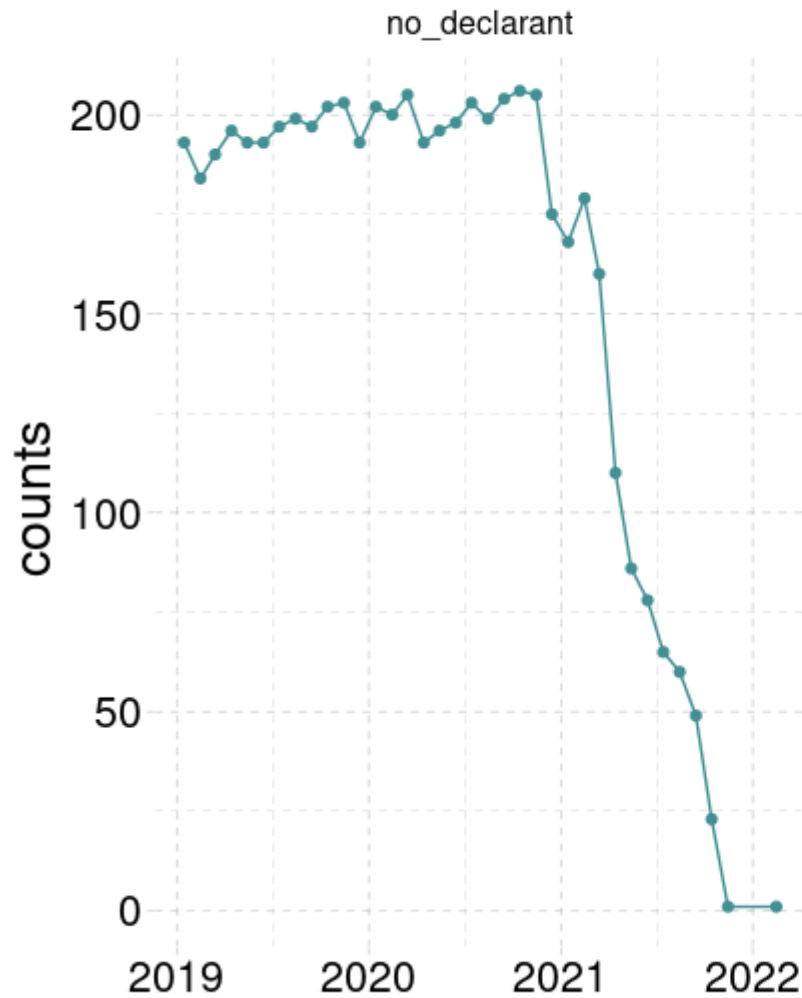
Volume of transactions



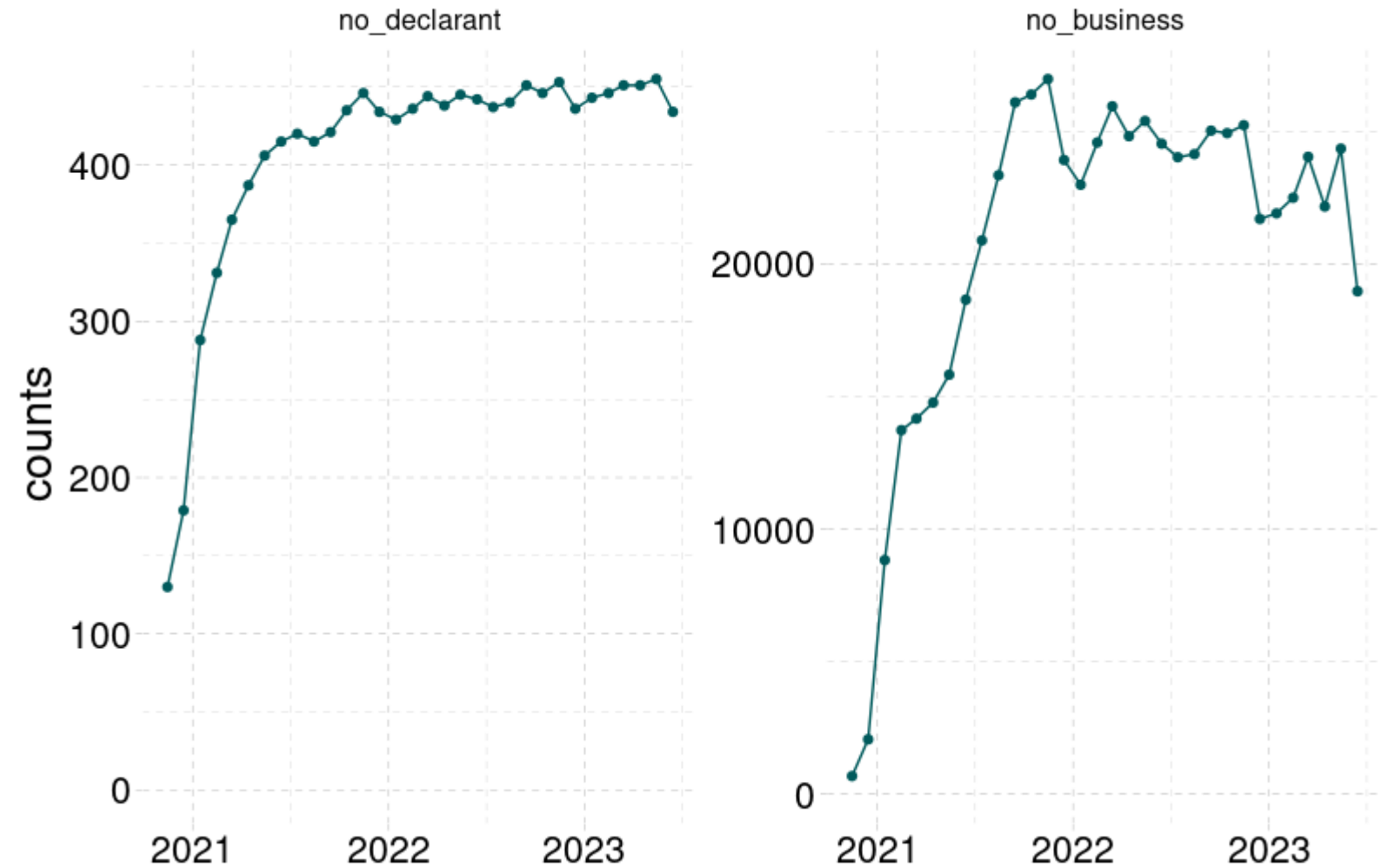
- Significant increase post 2020.
- Q4 now busiest time wrt. activity.

Number of Businesses Importing

AEP no. of businesses importing



AIS no. of businesses importing



- Significantly more businesses now importing.
- Also increase in the numbers declaring.

Description of Declaration on AIS System

- **H1** – Declaration for release for free circulation & for end-use.
- **H2** – Declaration for customs warehousing.
- **H3** – Special procedure declaration for temporary admission.
- **H4** – Declaration for inward processing.
- **H5** – Declaration for the introduction of goods from special fiscal territories.
- **H6** – Declaration in postal traffic for release for free circulation.
- **H7** – Low Value Consignments (Reduced Dataset).
- **I2** – Presentation Notification.

Declarations by Type 2022

Declaration Type	Total Value (million)	Declarations
H1	84,775	23,257,877
H2	6,779	35,538
H3	313	1,106
H4	6,096	24,367
H5	0	LOW
H6	201	2,983,164
H7	517	13,954,764
I1	-	30,667

H7 and H6 tend to be low value B2C type transactions.

B2C + B2B Activity by Declaration Type

Declaration Type	Business	Total Value €m	Number of Declaration	Customs €m
H1	Business	83,578	4,163,379	593
H2	Business	6,779	35,538	NA
H3	Business	313	1,106	NA
H4	Business	6,096	24,367	NA
H5	Business	0	LOW	NA
I1	Business	0	30,667	NA

Declaration Type	Consumer	Total Value €m	Number of Declaration	Customs €m
H1	Consumer	1,197	19,094,498	19
H6	Consumer	201	2,983,114	6
H7	Consumer	517	13,954,764	NA

- Imports by businesses account for majority of Customs and value.
- Imports by consumers account for majority of transactions.

**NA means not applicable*

Economic Sector of Importers (Businesses)

Sector	2019	2020	2021	2022
Wholesale and retail trade	5,082	5,249	16,302	16,646
Manufacturing	2,607	2,644	6,388	6,636
Foreign/ Not Required/Unmatched	3,058	2,665	3,632	4,462
Construction	678	674	4,016	4,302
Administrative and support services	539	526	1,693	1,872
Other services	435	407	1,646	1,727
Legal, accounting, management services	522	487	1,452	1,626
Accommodation and food	331	253	1,419	1,572
Agriculture, forestry and fishing	188	165	1,390	1,316
Other professional, scientific and technical activities	324	307	1,165	1,310
Transportation and storage	306	310	1,145	1,211
IT and other information services	542	464	1,054	1,136
Arts, entertainment and recreation	301	242	908	1,097
Public administration and defence	402	409	1,009	794
Other	1,148	1,064	3,167	3,611
Total	16,463	15,866	46,386	49,318

- Businesses importing from Third Countries up 300% vs pre Brexit.

Examination of Goods

- Declarations may receive a routing which will determine the examination, if any, to be undertaken.
- 4 different positions:
 - Green: None.
 - Orange: Documents supporting the declaration must be produced.
 - Yellow: Routing for Agriculture and Medical type products.
 - Red: Goods examined and all supporting documentation.

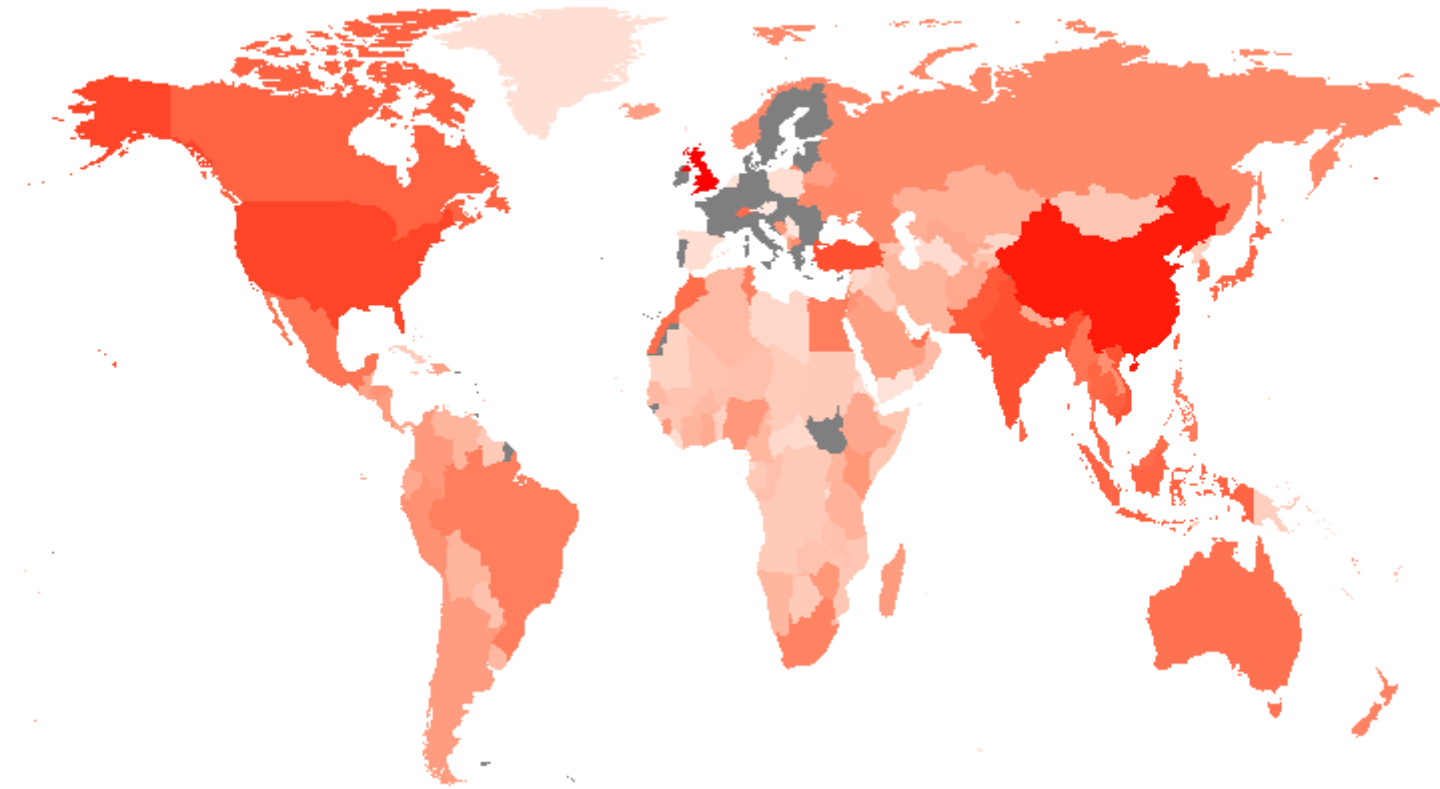
Routing channels 2022

Yellow	Orange	Red
127,372	123,384	41,913

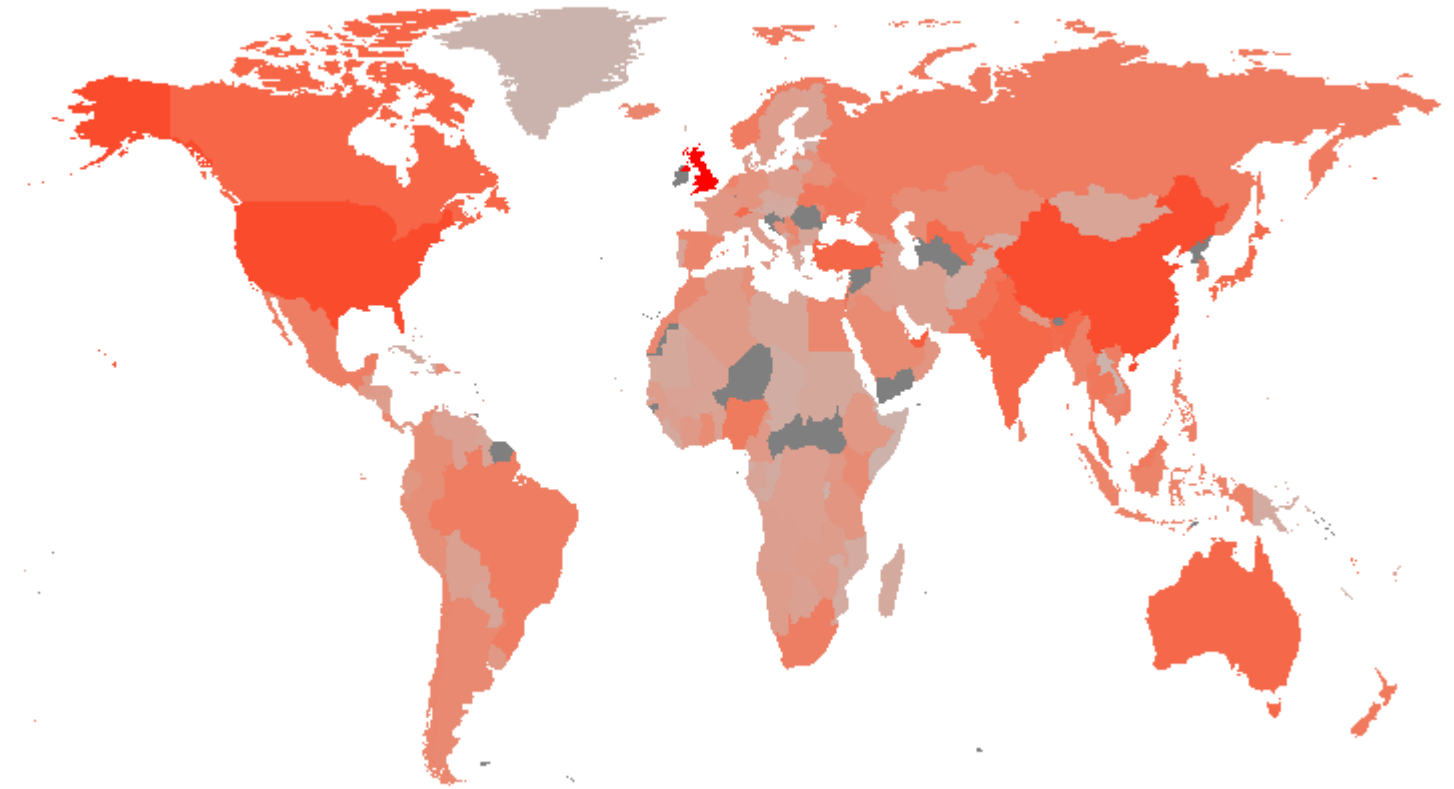


Importing Countries (Origin/Dispatch)

No Declarations Country Origin



No Declarations Country Dispatch



Country of Origin

Country of Origin	Total value €m	Number Declarations	Customs €m	% Customs
China	13,403	8,247,537	268	44
European Union	15,267	2,886,156	83	13
United States	22,198	1,784,563	57	9
India	1,030	903,204	32	5
Great Britain	18,023	13,105,108	28	4
Viet Nam	658	767,754	15	3
Thailand	856	245,612	13	2

- Goods from China account for significant amount of customs.

Exporting Country

Exporting Country	Total value €m	Number Declarations	Customs €m	% Customs
Great Britain	38,078	36,305,908	256	41
United States	19,049	1,315,494	55	9
China	9,243	1,031,506	194	31
Switzerland	5,492	68,599	1	0
Israel	4,861	18,171	0	0
European Union	3,272	273	0	0
Japan	2,353	65,229	12	2

• Significant Customs from goods departing Great Britain.

Origin of Goods Departing Great Britain

Country of Origin	Total €m	Number Declarations	Customs €m	% Customs
European Union	6,872	2,829,227	76	30
China	3,176	7,745,347	67	26
Great Britain	7,853	13,094,301	27	11
Bangladesh	119	994,324	11	4
United States	5,654	994,785	10	4
Turkey	174	848,981	9	4
India	263	826,114	8	3
Vietnam	345	751,820	8	3
Pakistan	49	482,241	4	2
Japan	245	156,740	3	1

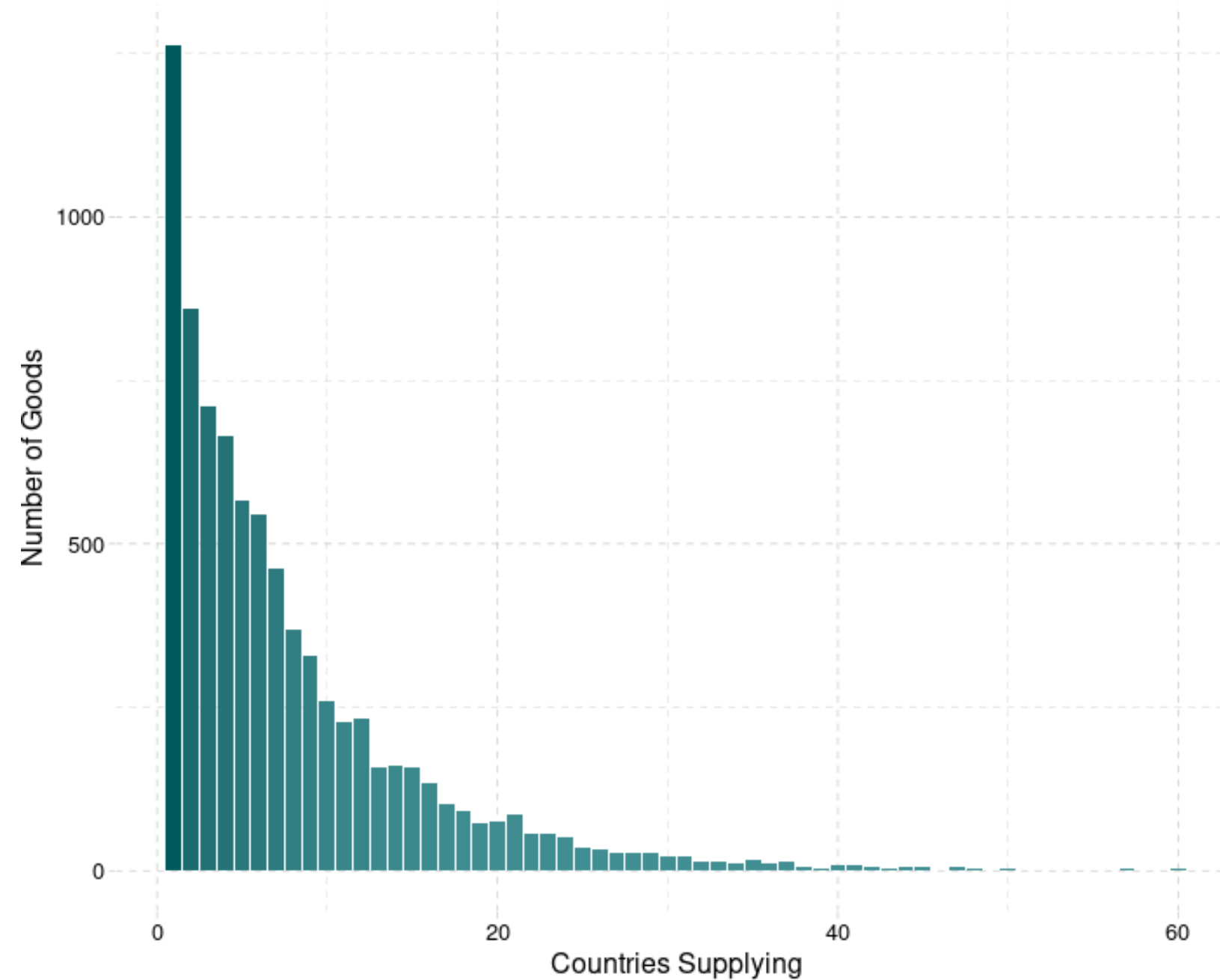
- UK charged relatively low rates.
- Distribution hub for many goods.
- Some EU origin goods may attract tariffs e.g. used motor vehicles.

Goods

2022 (H1 declarations)

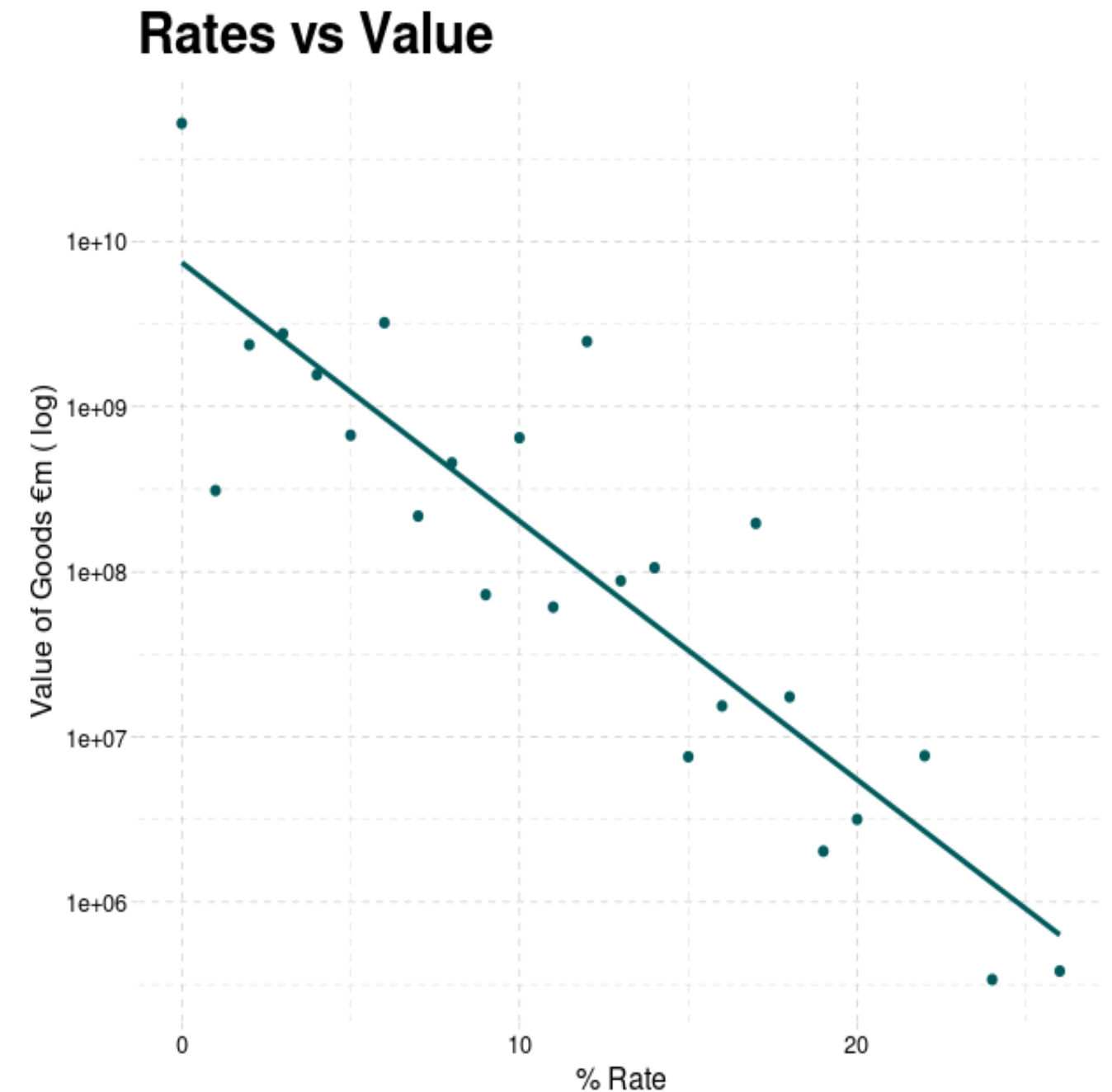
- 8,000 different types of goods imported.
- 1,300 goods sourced from single countries.
- Liquefied Natural gas/Electricity sourced from one country.
- Many multiples of countries supply the same goods.
- Clothing sourced from over 70 countries.

Goods supplied by number of countries



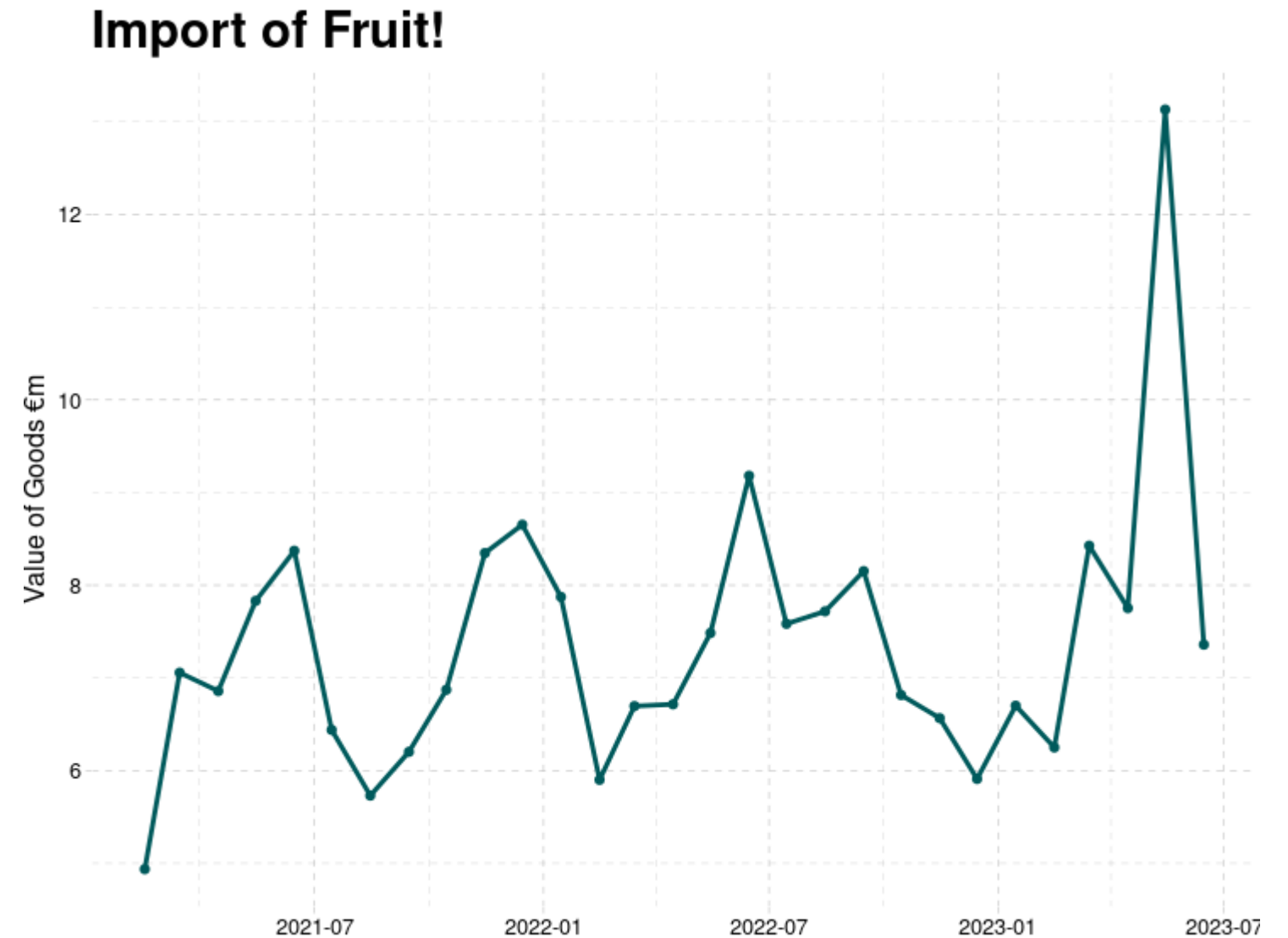
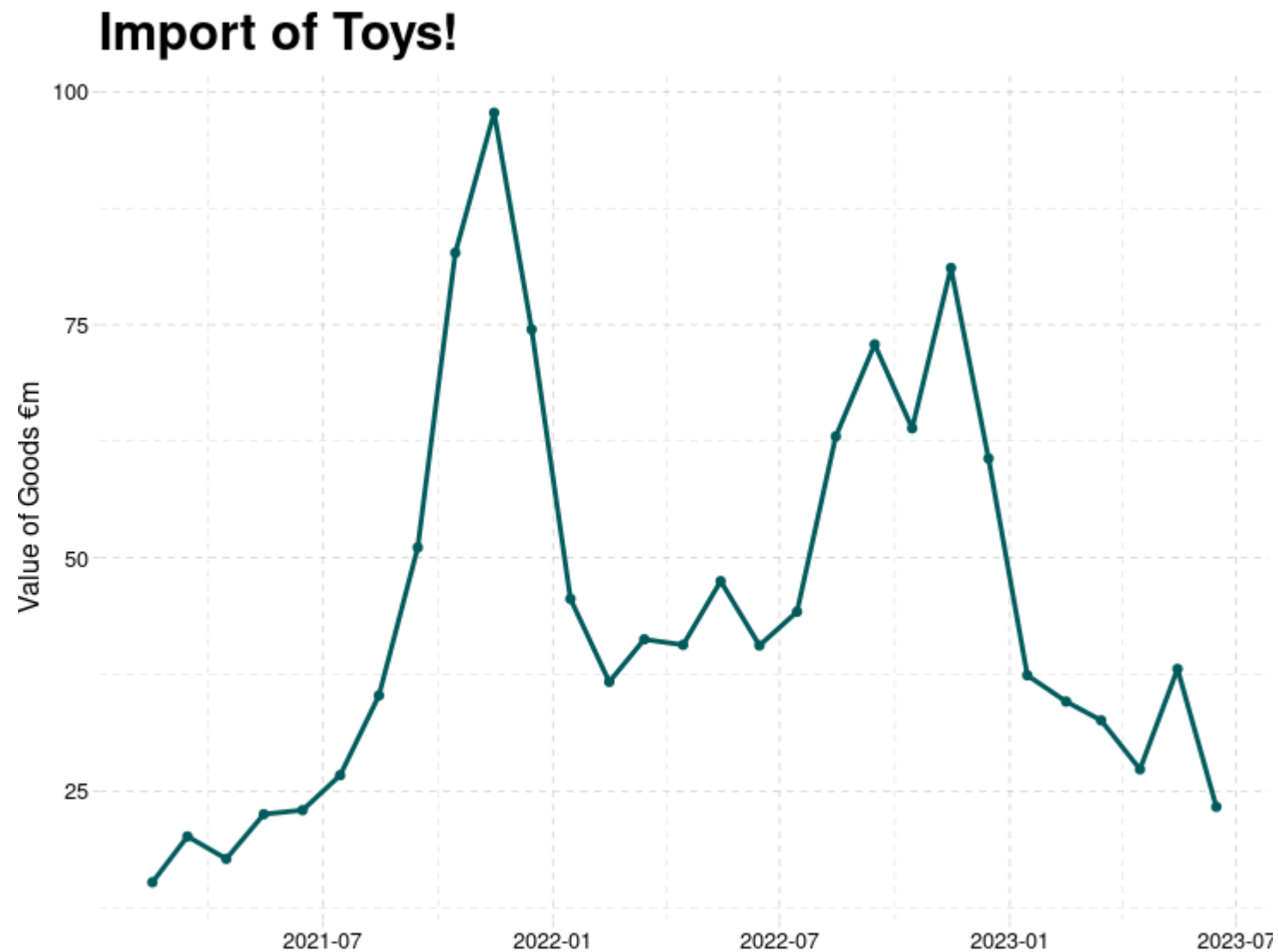
Rates

- A wide range of tariffs apply:
 - From 0% up to 26% (Other duties can apply).
 - Many pharmaceuticals, electronic circuitry, and energy products carry 0% rates.
- Countries can have preferential rates:
 - Bangladesh: Clothing,
 - Japan: Motor vehicles,
 - USA: Certain food stuffs,
 - GB: Range of duty free tariffs.



Seasonality

High seasonality for different commodities (and countries).



Customs duties dependent on the type, origin and value of the imported goods.

Conclusion

- Large increase in number of declarations arriving into Ireland from Third Countries.
 - Great Britain significant driver for this increase.
 - Not all goods arriving from Great Britain are British.
- Low value goods account for significant number of declarations.
 - No customs duties but VAT is collected (IOSS).
- Customs duties dependent on both the value and rates applicable.
- AIS system offers significant insight into import activity.
 - Previously no visibility of GB activity.
- Opportunities to derive additional insight from enriching trade data with Revenue taxpayer information.

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Adding to the Tax Base: Newly Liable Properties for LPT

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Outline

- Overview of Newly Liable Properties on Revenue's LPT Register
- Two topics of investigation
 1. Where are they? (Geography)
 2. What are the characteristics of their owners? (Age, Sex, Income and Ownership)

Definitions

Local Property Tax = LPT

Local Authority = LA

Approved Housing Body = AHB

Background to Local Property Tax

- A tax everyone knows about!
- Over 2 million liable properties
- The charge payable is according to the dwelling's value. A property is valued in one of 19 bands up to €1.75 million. Above €1.75 million is based on the market value of the property
- Collected by Revenue and redistributed to the Local Government Fund (i.e. non-Exchequer receipts)
- Raised €500m in 2022 (Source: Revenue Annual Report)

Local Authority	LPT Valuation Band
Band 1	€0-200,000
Band 2	€200,001-262,500
Band 3	€262,501-350,000
...	...
Band 18	€1,575,001 – 1,662,500
Band 19	€1,662,501-1,750,000

Context

Programme for Government commitment

**Programme
for Government**
Our Shared Future

Local Authority Allocation



Rialtas Áitiúil Éireann
Local Government Ireland

Housing Crisis



Twitter/Conor Finn

Newly Liable Properties

- This research focuses on “Newly Liable” Properties for the Local Property Tax year 2023.
- A Newly Liable property is a residential property that was completed or became suitable for use as a dwelling between **2 November 2021** and **1 November 2022**, and is thus eligible to pay Local Property Tax in 2023 for the first time.
- This research focuses on approximately 20,000 Newly Liable properties on the Local Property Tax register extracted in March 2023.
- For a number of tables and maps, the latest figures from June 2023 are used. These tables are indicated with a *

Datasets

Revenue



Geo
Directory



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Phríomh-Oifig
Staidrimh

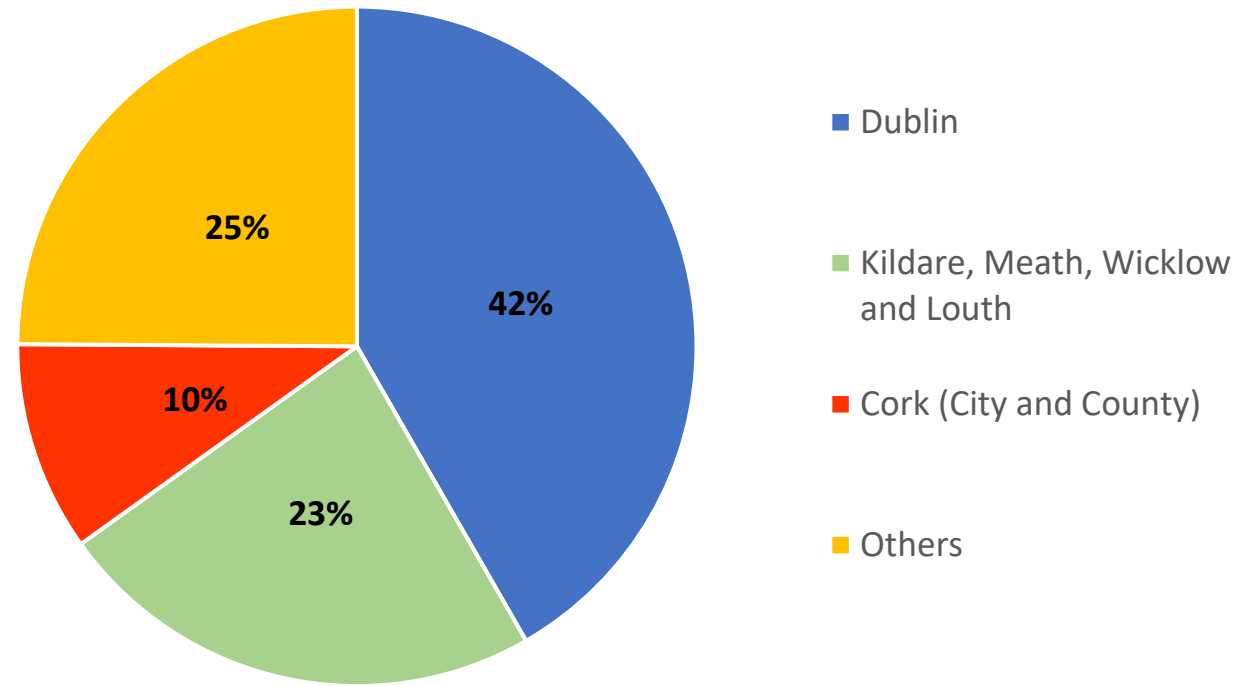
Central
Statistics
Office

Location

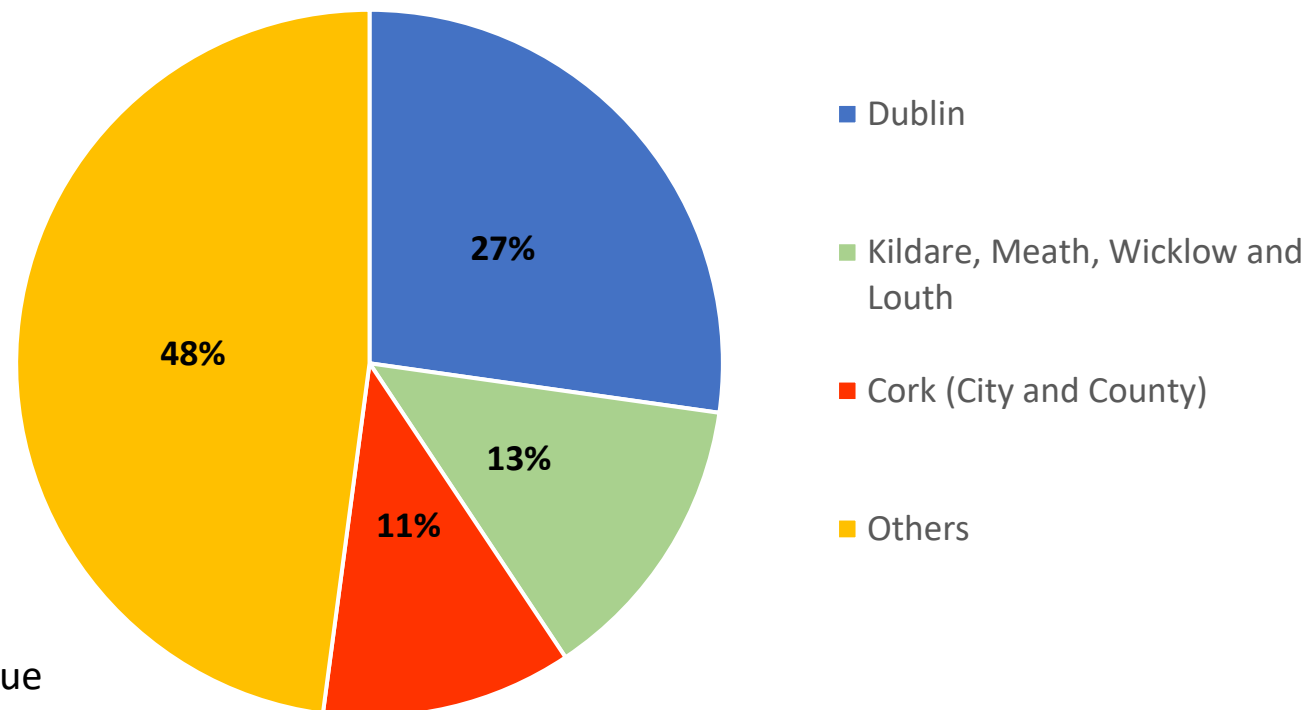


Location

Breakdown of Newly Liable Properties*



Breakdown of Existing Liable Properties

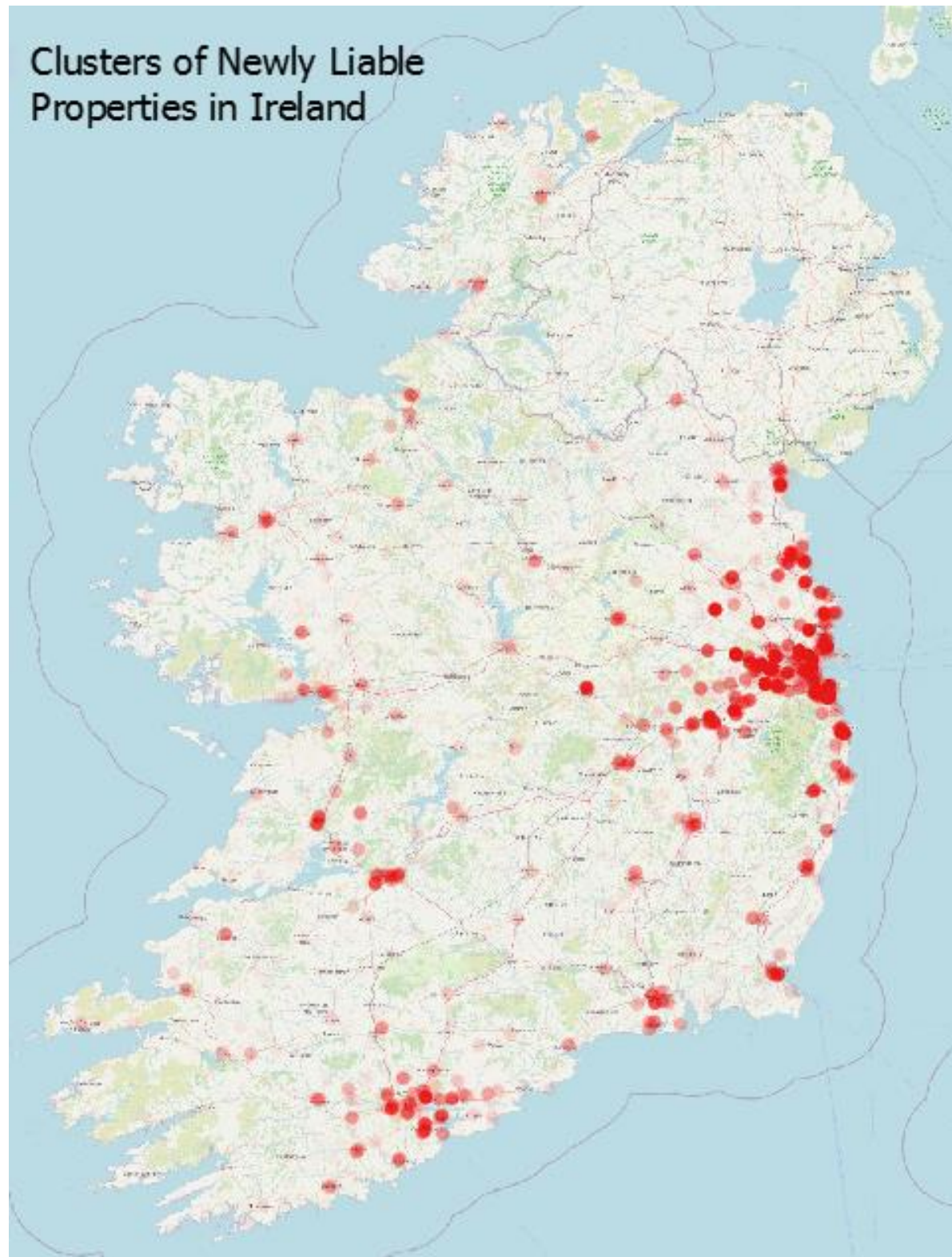


Source: Revenue

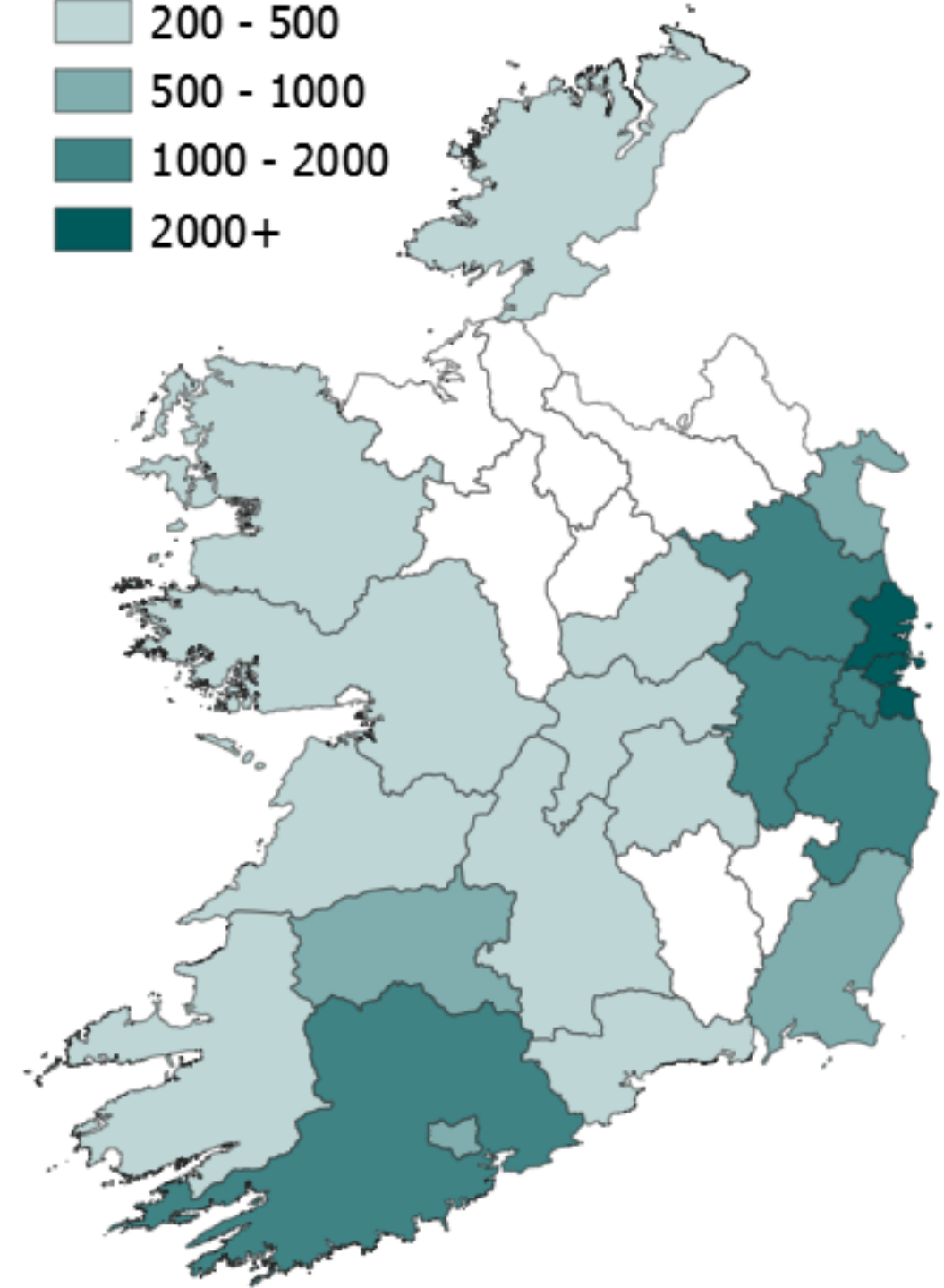
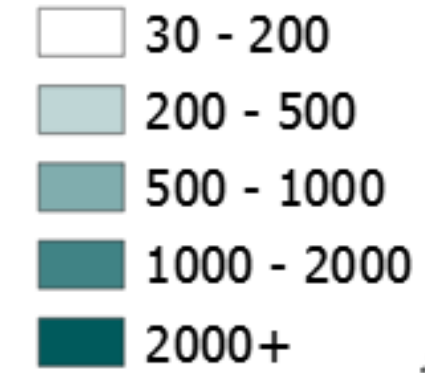
Table 2: Distribution of Newly Liable Properties by Local Authority*

Dublin City	13.7%
Dún Laoghaire-Rathdown	11.6%
Fingal	10.6%
Kildare	9.2%
Cork County	6.1%
Meath	5.8%
South Dublin	5.8%
Wicklow	5.1%
Cork City	3.9%
Louth	3.3%
Wexford	3.0%
Limerick City and County	2.7%
Waterford City and County	2.0%
Clare	1.9%
Kerry	1.7%
Galway County	1.7%
Laois	1.3%
Offaly	1.2%
Mayo	1.2%
Donegal	1.1%
Westmeath	1.0%
Tipperary	1.0%
Carlow	0.9%
Kilkenny	0.8%
Sligo	0.7%
Roscommon	0.6%
Cavan	0.6%
Monaghan	0.5%
Galway City	0.5%
Longford	0.3%
Leitrim	0.1%

Location

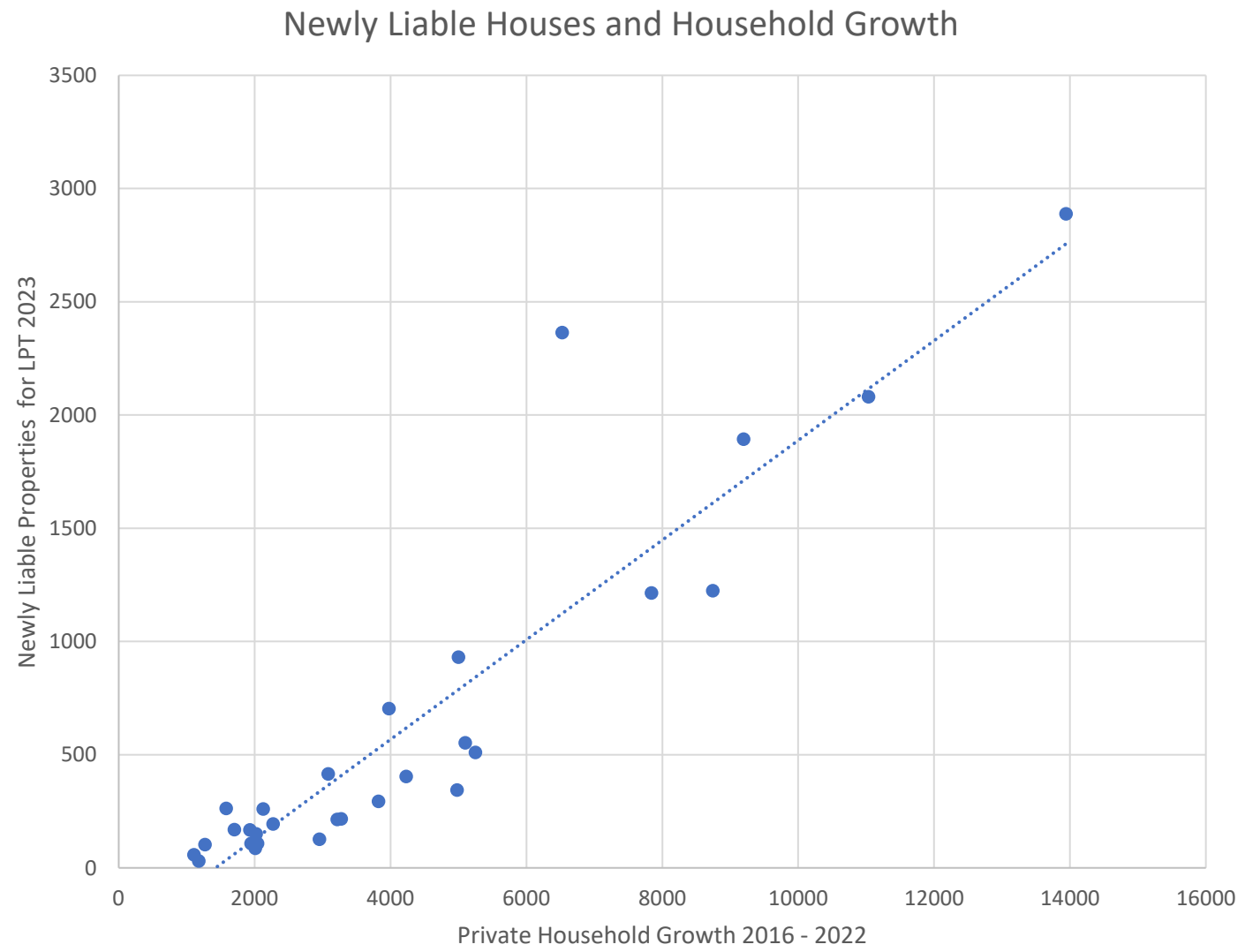


Number of Newly Liable Properties*

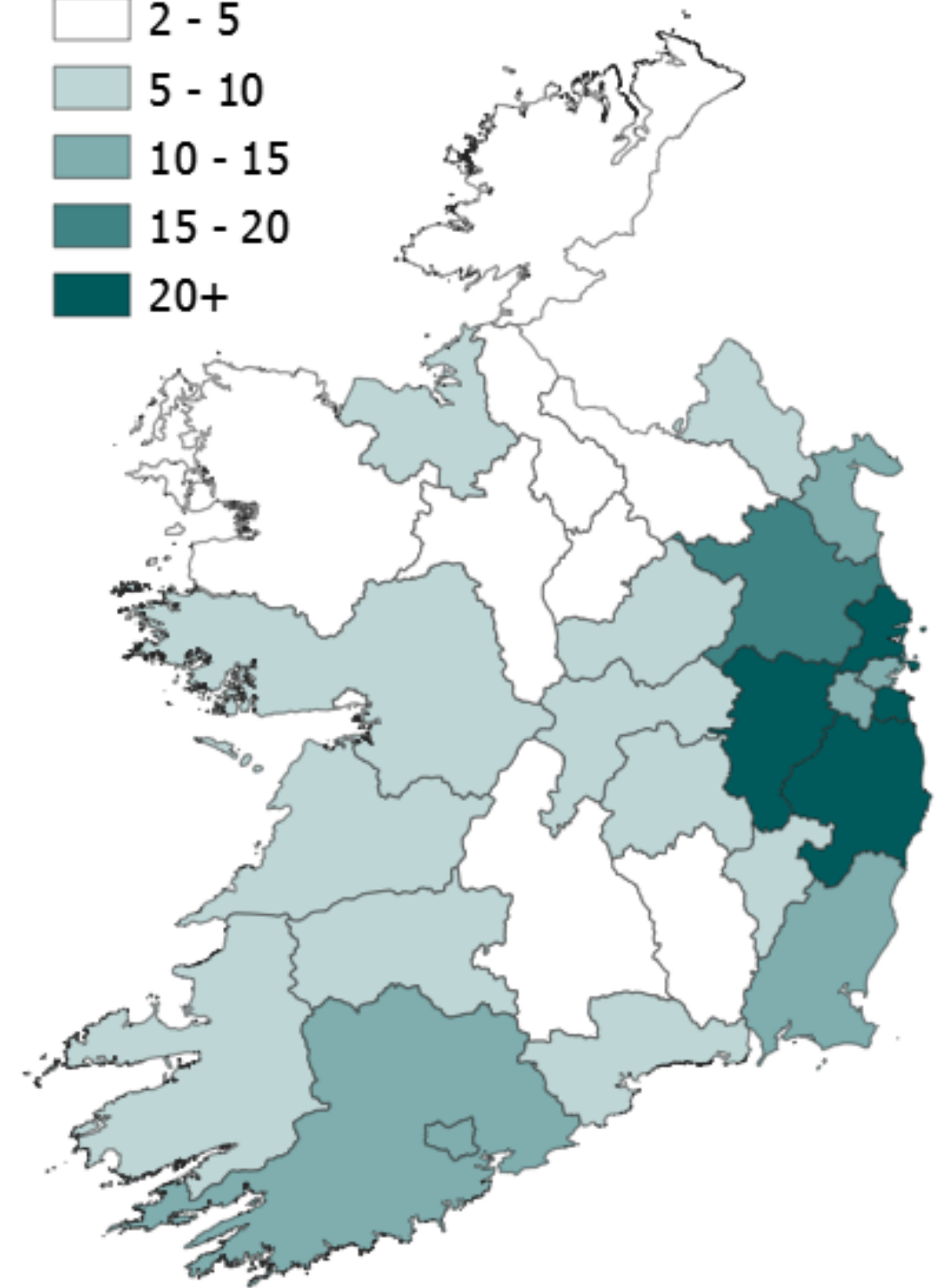
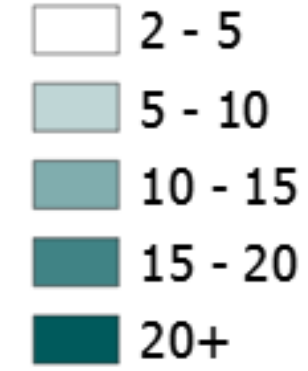


Source: Revenue and GeoDirectory

Location



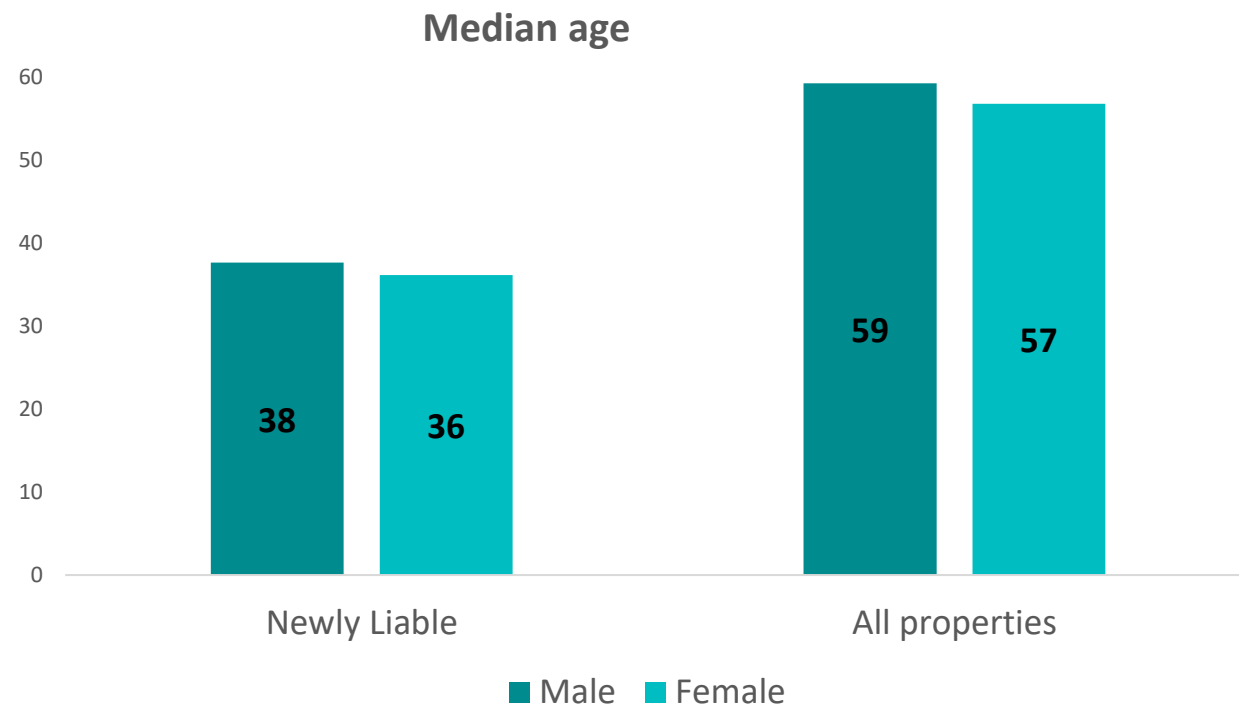
Newly Liable Properties per 1000 Households*



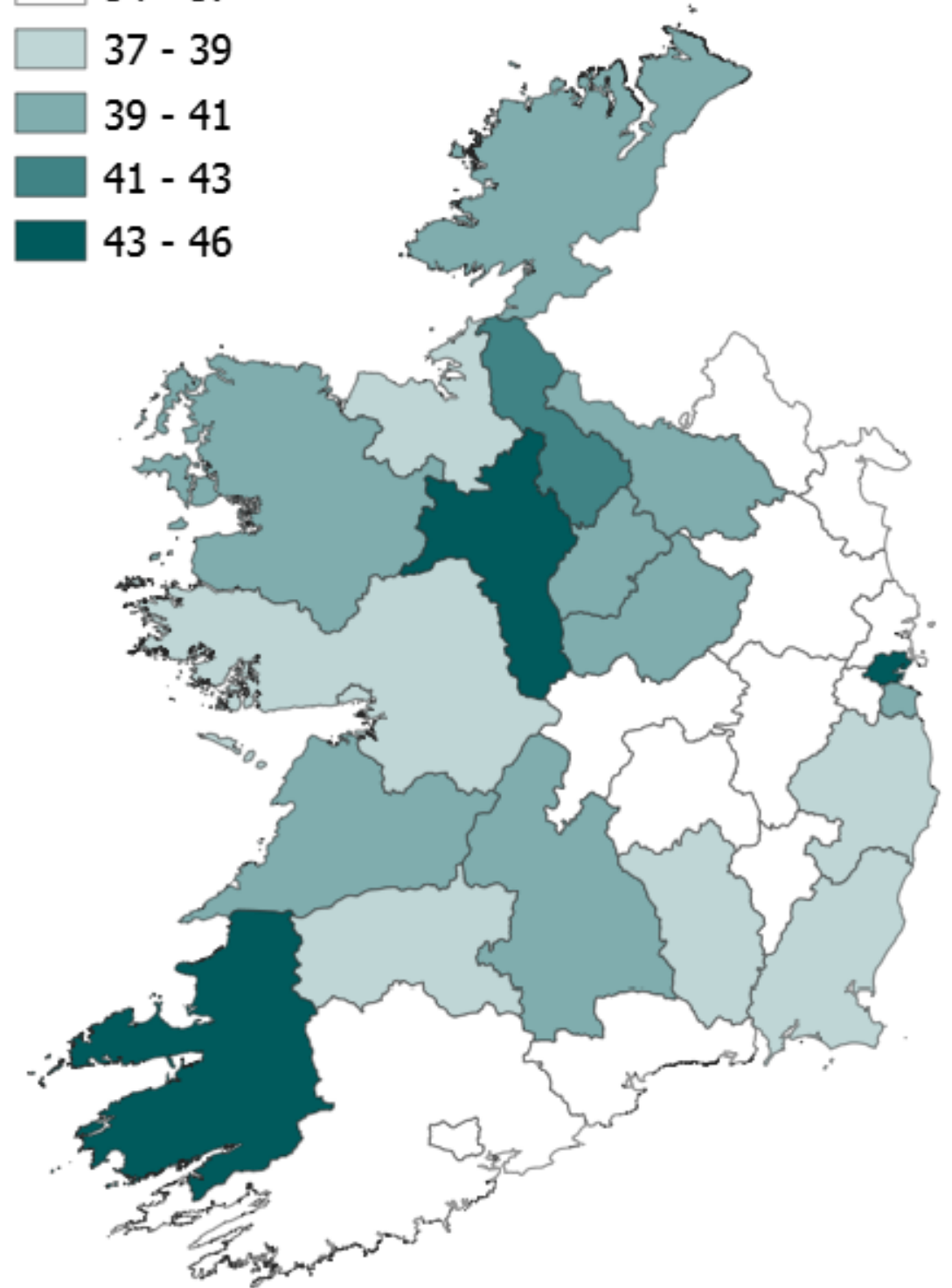
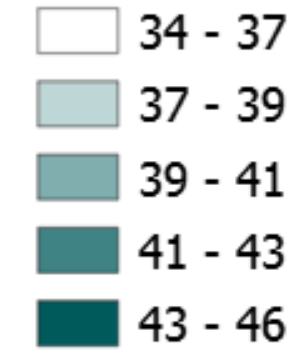
Age and Sex



Summary Stats - Age



Median Age of a Newly Liable Filer

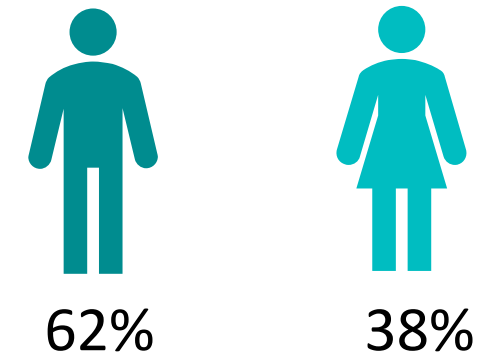


The youngest median age of the filer of a Newly Liable property was in Carlow at 35 years, while the oldest was in Roscommon at 46 years

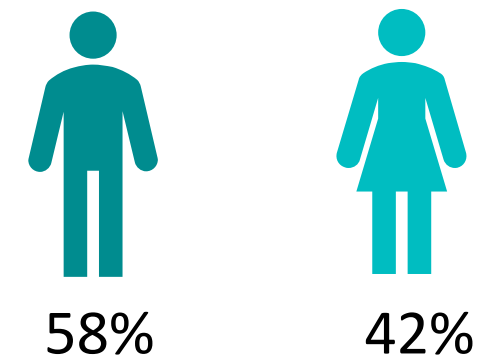
Summary Stats - Sex

In all Local Authorities, more males file LPT returns for properties than females. However, this inequality tends to be highest in rural counties. In Monaghan, for every 1 return filed by a female, there are 1.86 filed by males. In Dublin city there are just 1.2 returns filed by males for every return filed by a female.

Filers of All Liable Properties



Filers of Newly Liable Properties

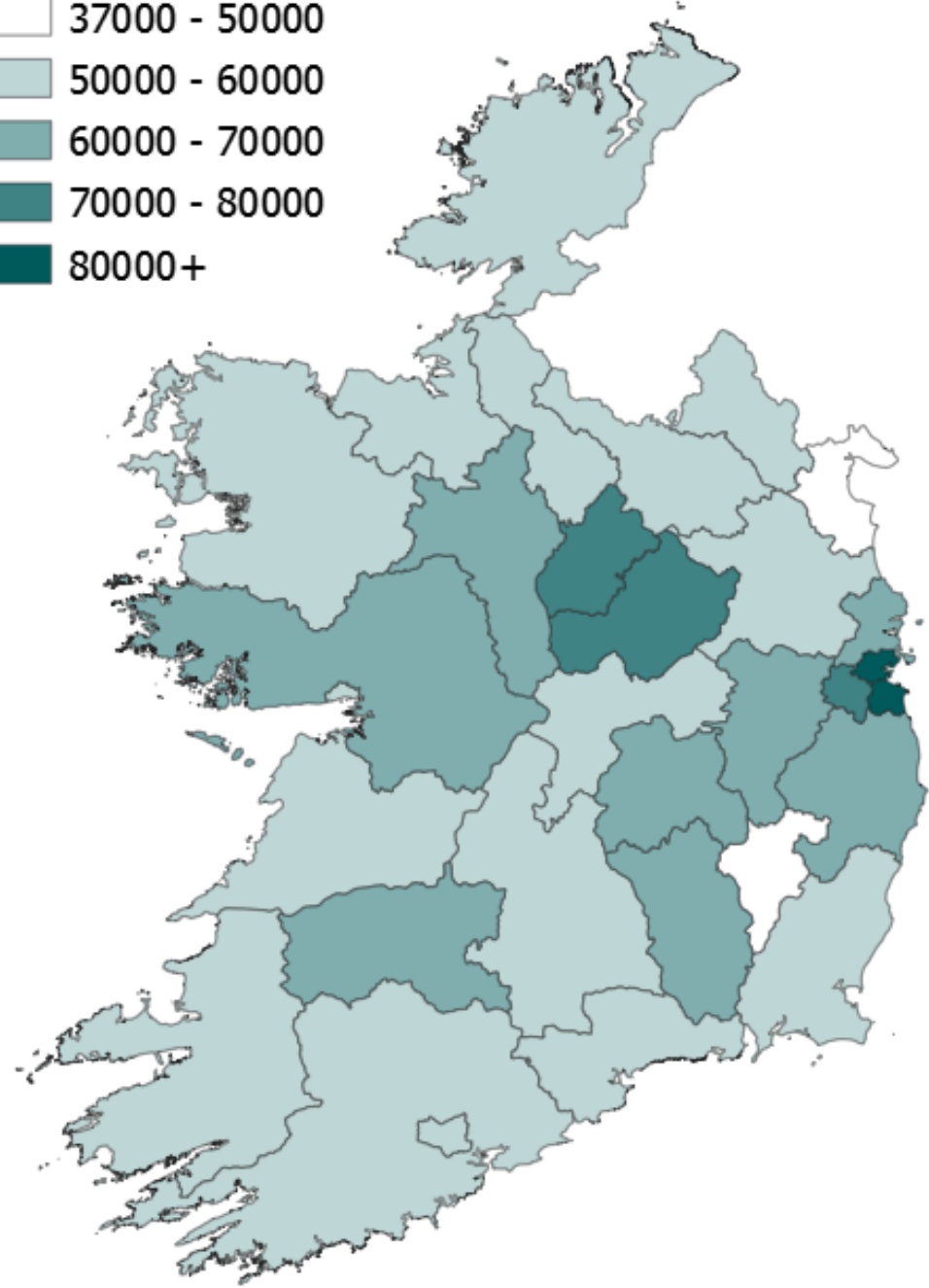
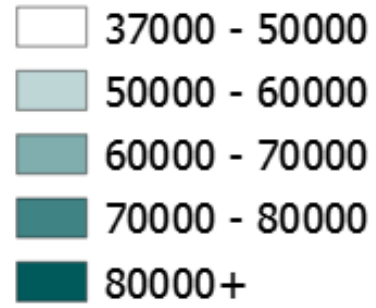


Income

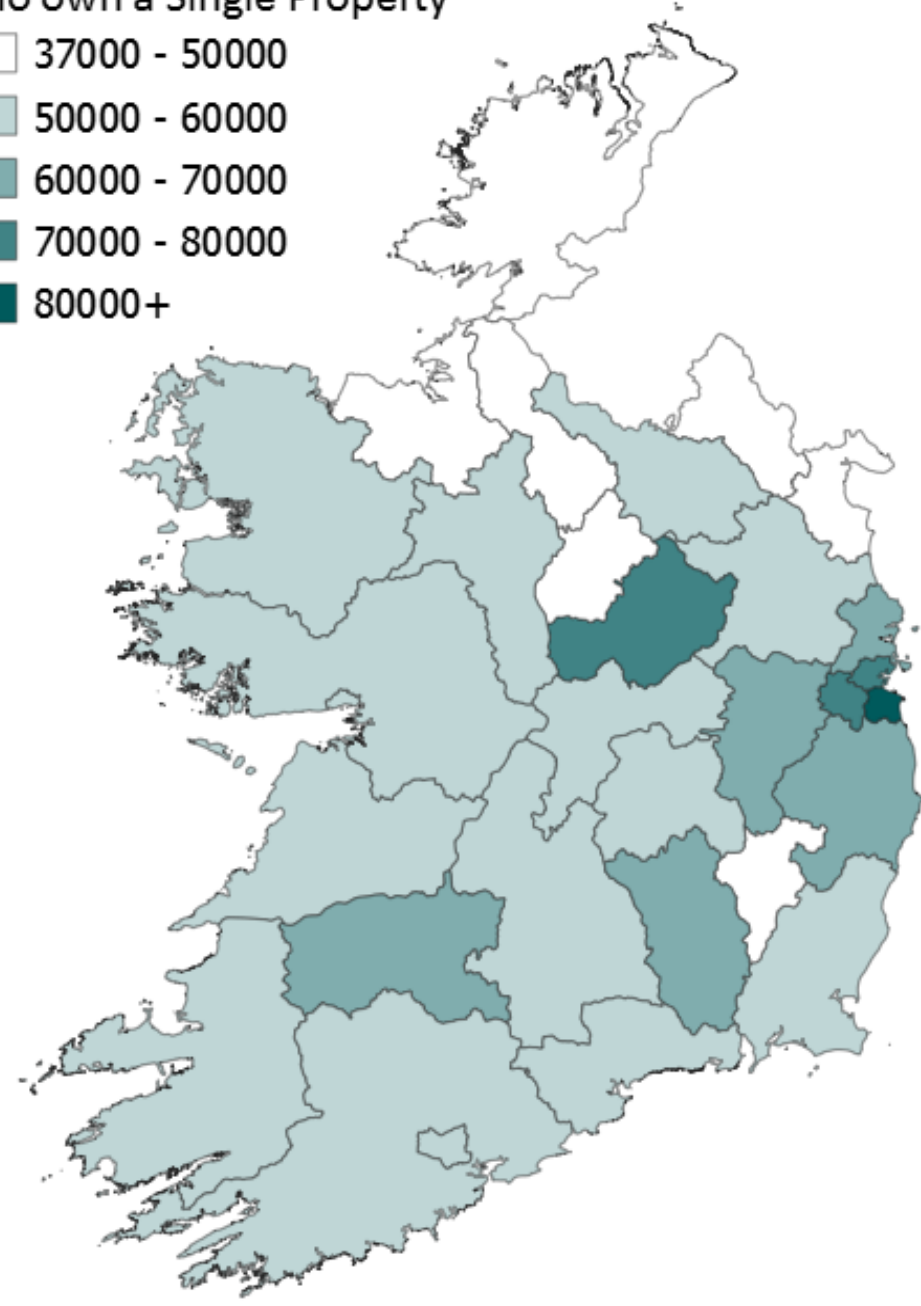
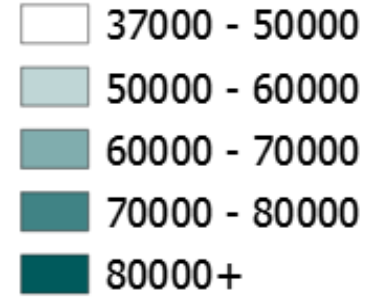


Income (1)

Median Income of All Newly Liable Filers



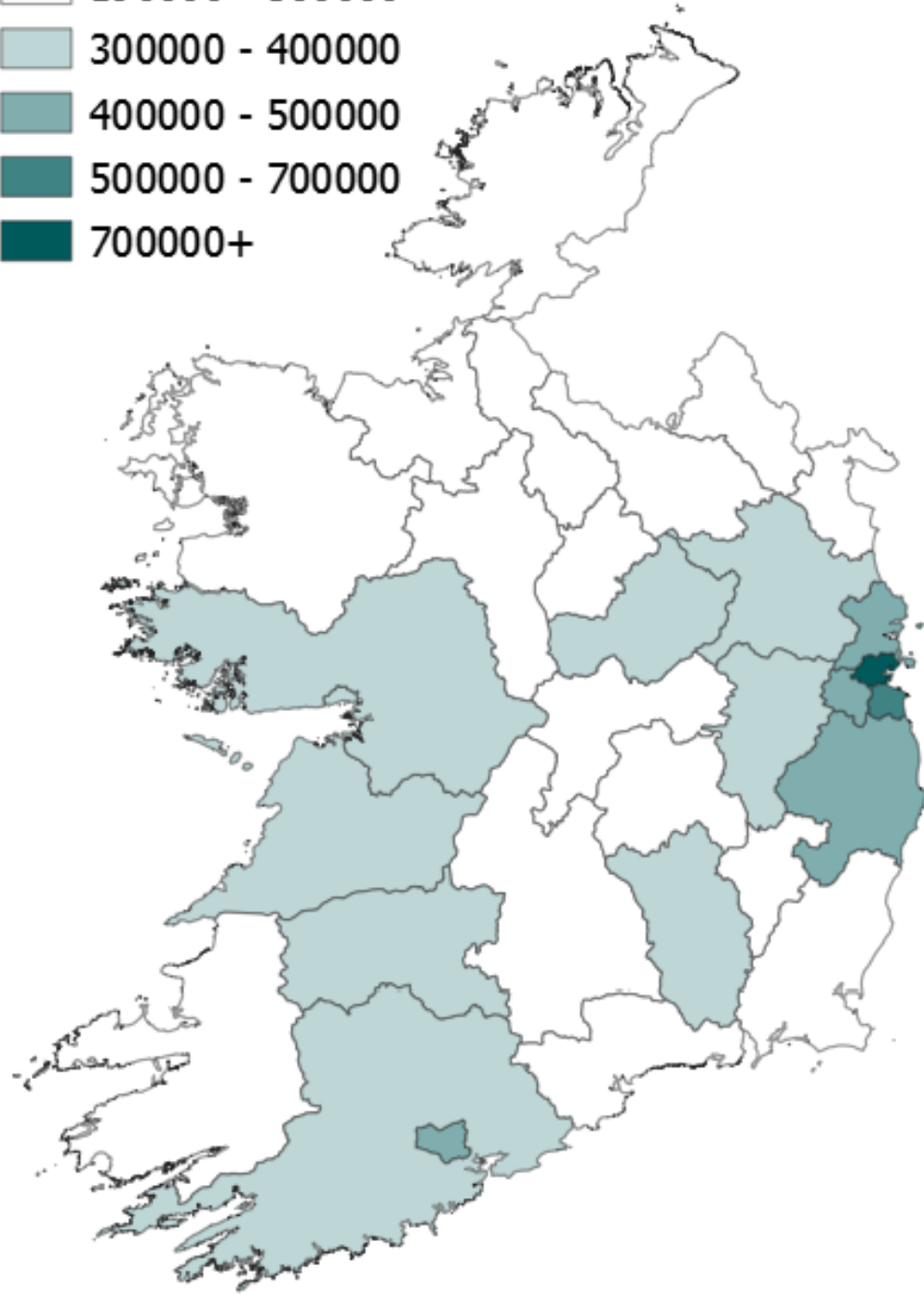
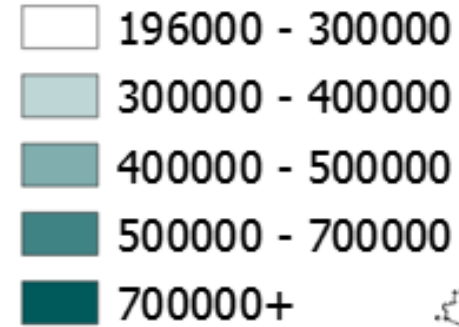
Median Income of Newly Liable Filers who own a Single Property



Income is combined with spouse's income if jointly assessed

Income (2)

Median Price of a Newly Liable Property



Source: Revenue and CSO

Table 3: Median Income of Newly Liable Filers who own a Single Property and Property Price

Local Authority	Median Income	Median Property Price during LPT Period
Dún Laoghaire-Rathdown	88,736	645,723
Westmeath	73,682	351,714
Dublin City	72,730	837,218
South Dublin	71,508	402,913
Fingal	67,683	419,445
Limerick City and County	66,174	331,822
Wicklow	65,214	487,623
Kilkenny	63,728	361,875
Kildare	62,648	394,402
Galway County	59,501	329,531
Laois	58,883	288,600
Cork County	57,722	339,999
Cork City	57,409	465,802
Mayo	57,131	267,201
Galway City	56,455	382,213
Meath	55,494	332,501
Tipperary	54,216	249,999
Offaly	54,003	275,361
Waterford City and County	52,818	292,550
Cavan	51,194	247,525
Roscommon	51,049	240,565
Kerry	50,575	256,309
Wexford	50,546	268,097
Clare	50,248	304,797
Donegal	49,879	231,832
Louth	49,659	285,364
Monaghan	48,904	262,152
Leitrim	48,388	196,882
Sligo	47,732	236,153
Carlow	45,752	239,614
Longford	37,639	204,326

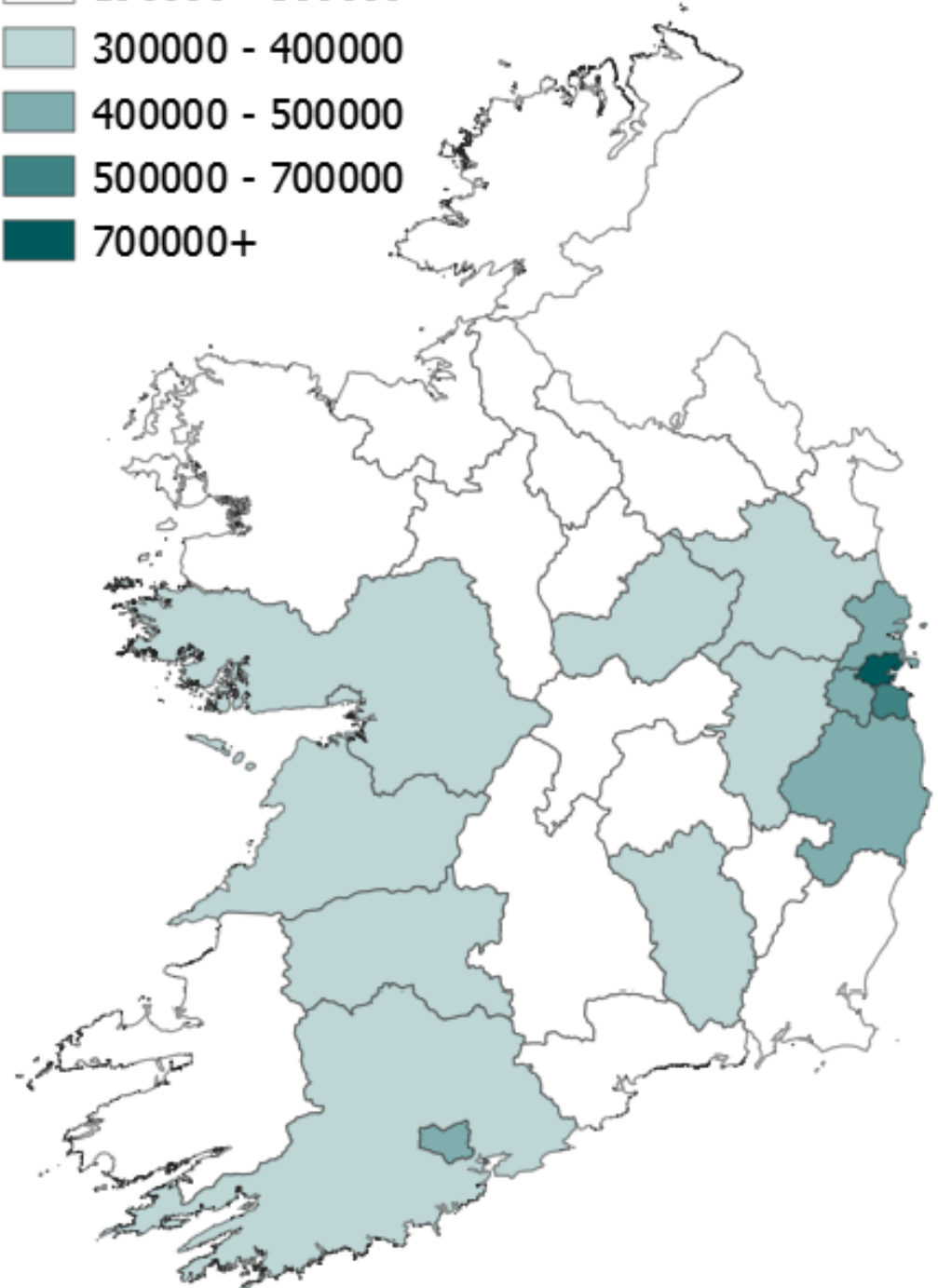
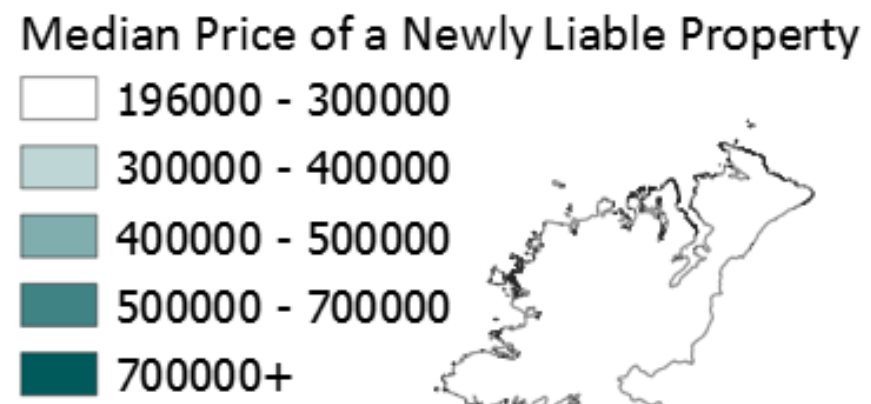
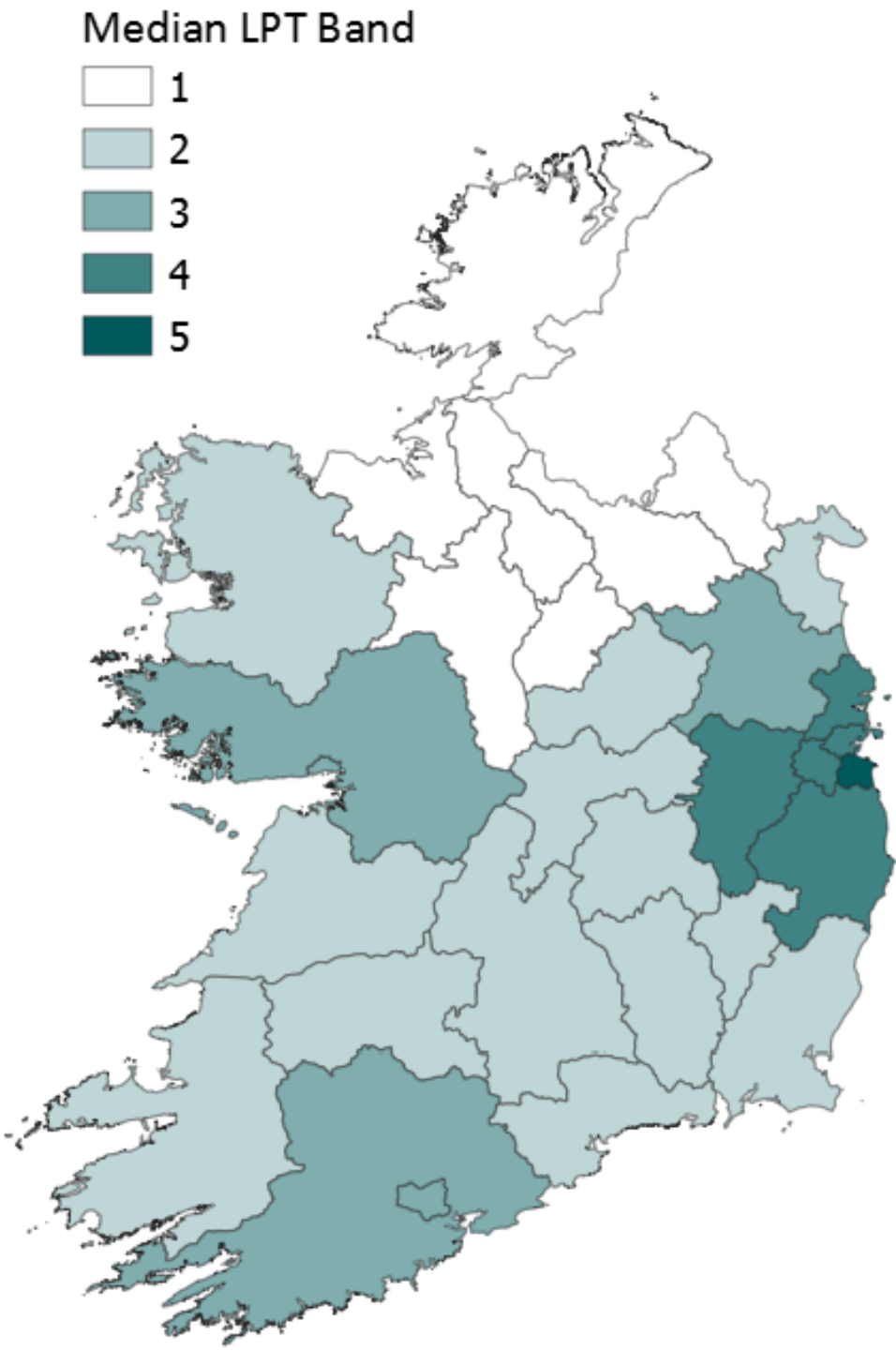
Income (3)

There is a very high correlation between newly liable median income and house prices: .795

However, there are still counties who trend opposite (noticeably the high income and low house prices of Westmeath and Limerick)

If we remove multiple property owners, certain Local Authority median incomes normalise

Median LPT Band of New Properties and Price



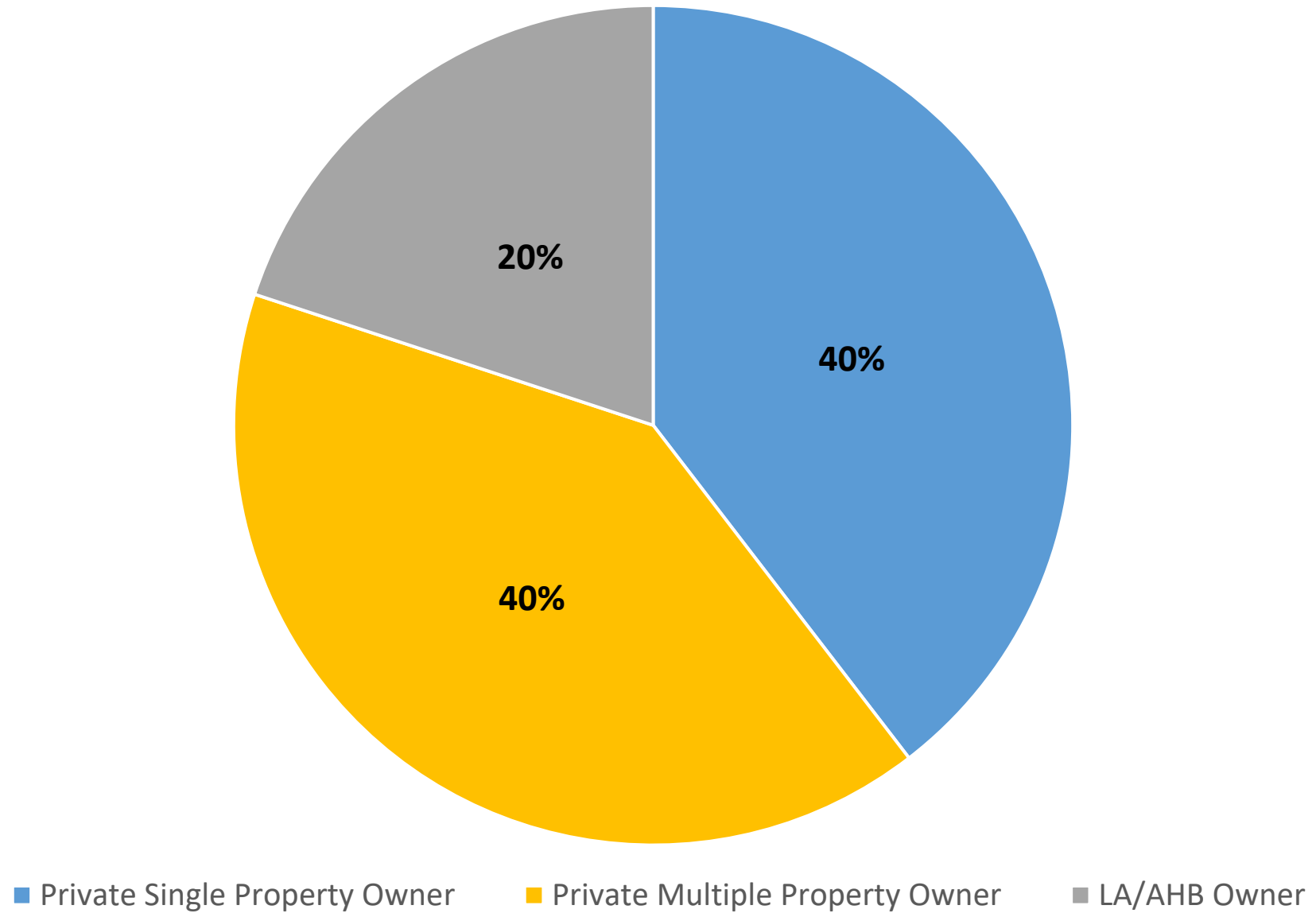
Source: Revenue and CSO

Multiple Ownership



Who Owns Newly Liabile Properties?

Ownership of Newly Liabile Properties*

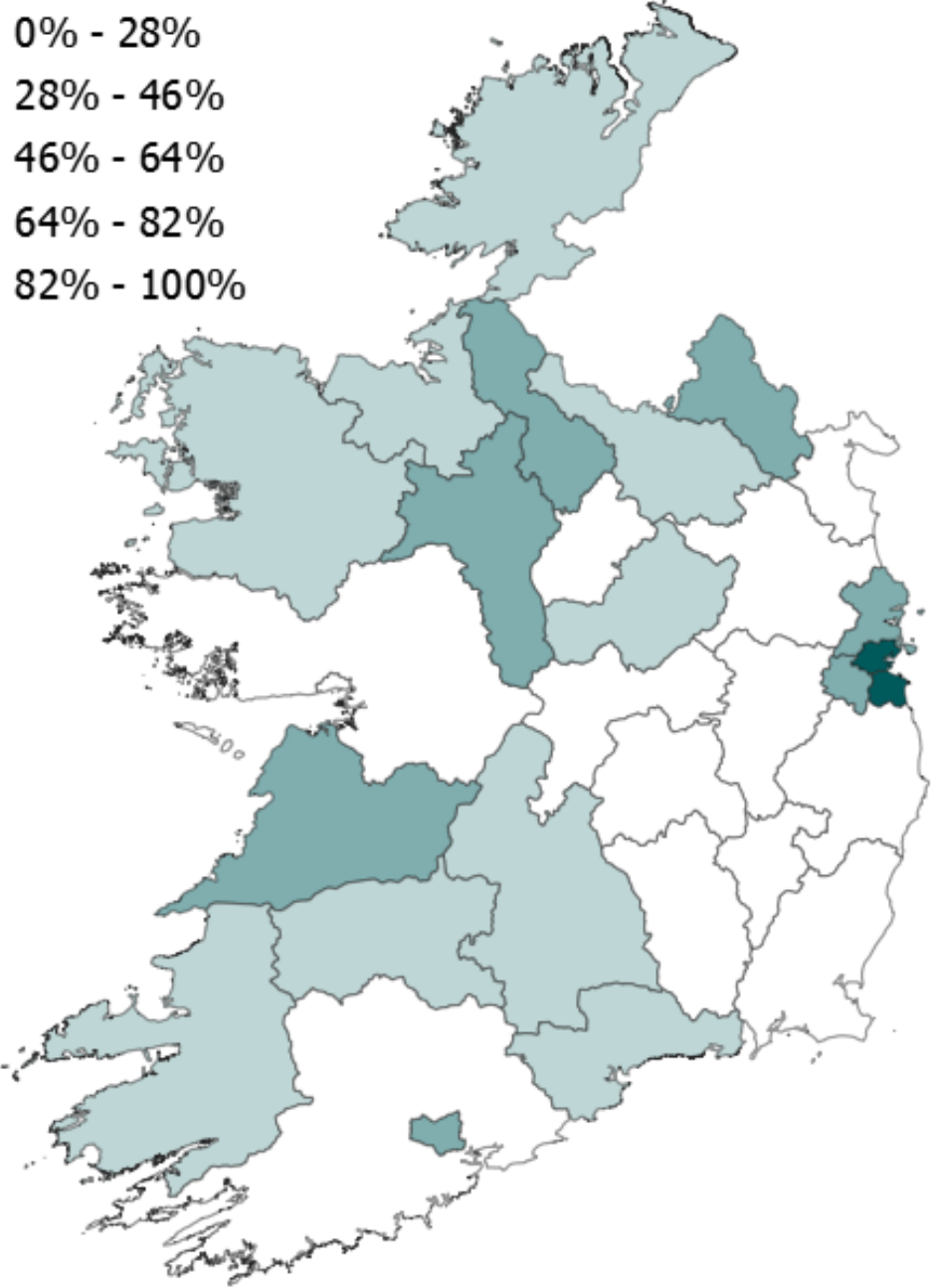


Source: Revenue

Private Multiple Ownership (1)

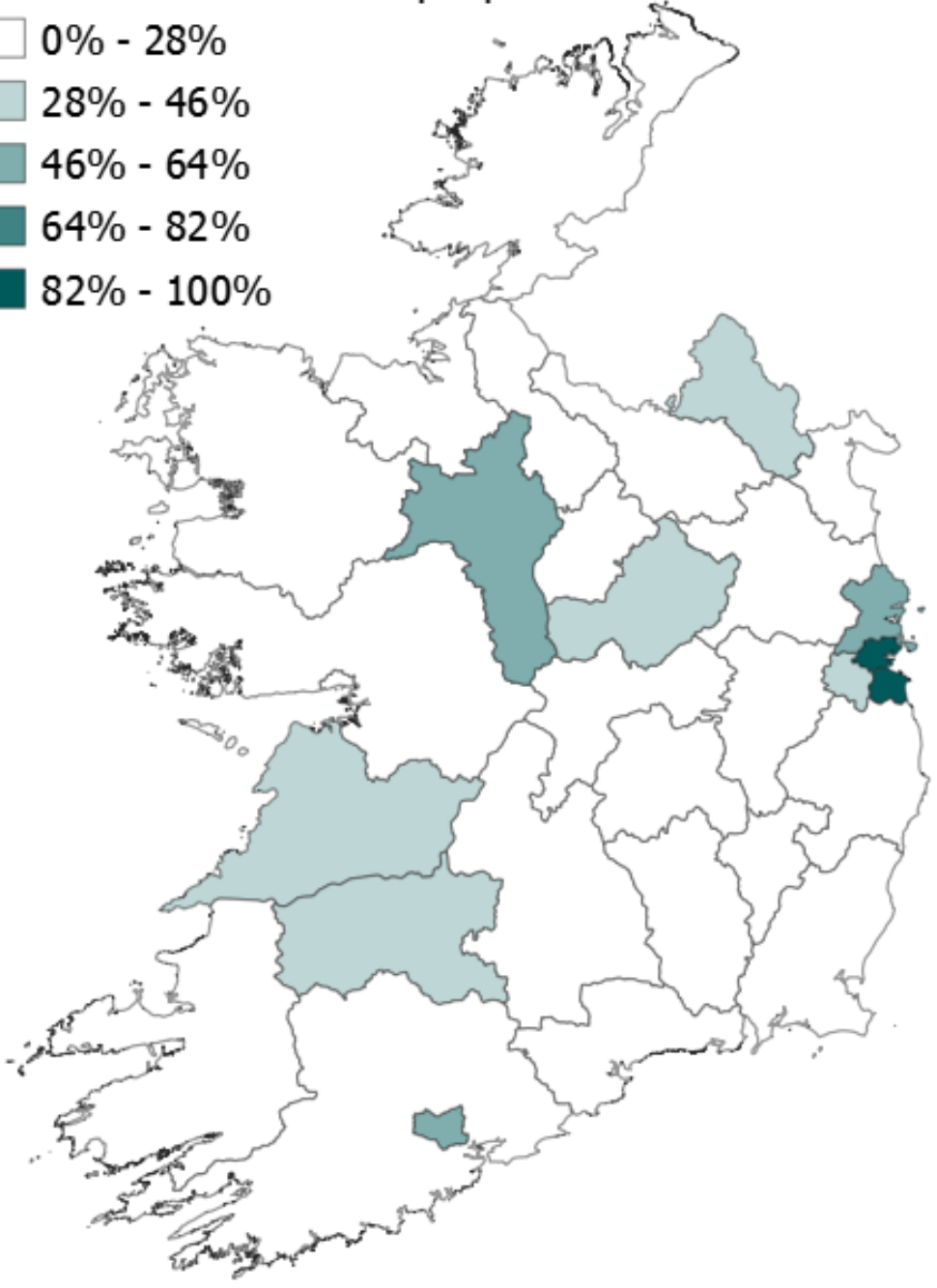
Percentage of Newly Liabile Properties owned by a Private Multiple Property Owner*

- 0% - 28%
- 28% - 46%
- 46% - 64%
- 64% - 82%
- 82% - 100%



Percentage of Newly Liabile Properties owned by a Private Multiple Property Owner who owns at least two other properties*

- 0% - 28%
- 28% - 46%
- 46% - 64%
- 64% - 82%
- 82% - 100%



Source: Revenue

Private Multiple Ownership (2)

Table 4: Private Multiple Ownership*		
Local Authority	Private Multiple Ownership >1	Private Multiple Ownership >2
Dublin City	94%	93%
Dún Laoghaire-Rathdown	86%	84%
Cork City	57%	54%
Fingal	54%	51%
Roscommon	51%	48%
Monaghan	48%	34%
South Dublin	48%	45%
Leitrim	46%	25%
Clare	46%	29%
Kerry	43%	25%
Tipperary	40%	24%
Westmeath	40%	31%
Cavan	38%	25%
Mayo	35%	26%
Limerick City and County	35%	29%
Waterford City and County	31%	25%
Sligo	31%	23%
Donegal	30%	16%
Galway County	28%	18%
Laois	25%	23%
Wicklow	24%	19%
Cork County	22%	16%
Louth	21%	18%
Kildare	20%	16%
Wexford	18%	14%
Meath	18%	16%
Carlow	17%	12%
Kilkenny	17%	8%
Longford	16%	0%
Offaly	16%	9%
Galway City	14%	5%

Source: Revenue

Private Multiple Ownership (3)

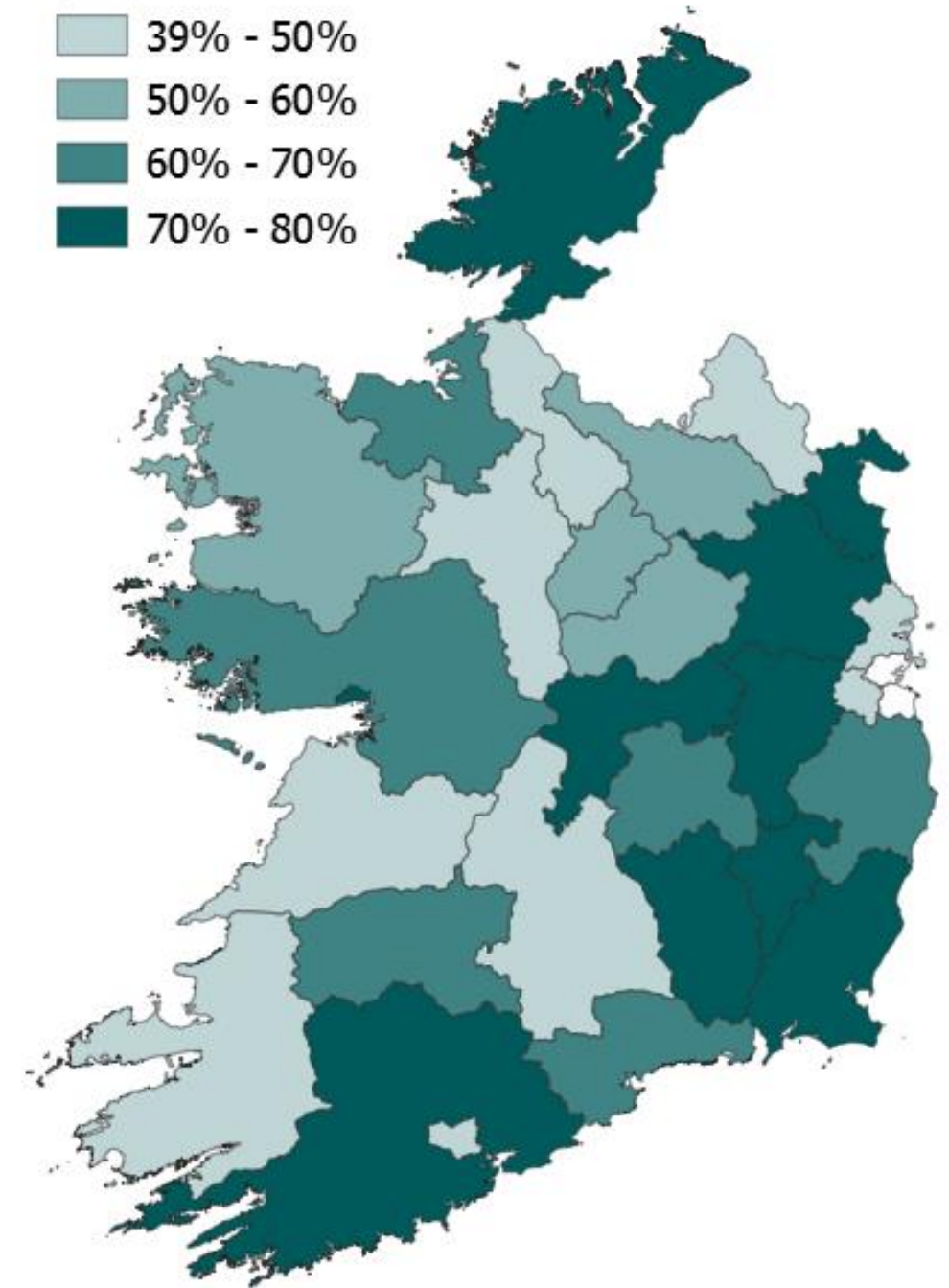
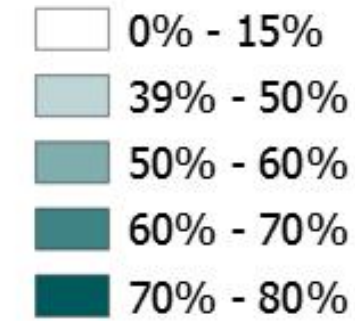
Table 5: Distribution of Properties by Ownership*

Number of Private Properties Owned	Percentage
1	51%
2	4%
3-5	3%
6-10	2%
Over 10	40%

92% of Private Single Property Owners are first-time filers... analogous to being a first-time buyer

Across LAs, there is a negative correlation between first-time ownership share and median age

Percentage of Newly Liabile Properties owned by a First-Time Filer



Conclusion (1)

We present Local Property Tax data geographically in a way that you may not have seen before. We hope you found this perspective as exciting as we did!

Location

Newly Liable Properties are heavily concentrated in the Dublin Region.

Age and Sex

The median Newly Liable Filer is twenty years younger than the median Filer across the LPT Register, but there is a quite a large range of median ages.

More males file than females, and this inequality tends to be higher in rural areas.

Conclusion (2)

Income

Higher income levels occur in the Dublin Region and are associated with higher Local Property Tax bands and property prices.

Multiple Ownership

60% of all Newly Liable Properties are multiple ownership properties.

There is very high multiple private property ownership of Newly Liable properties in Dublin City and Dún-Laoghaire Rathdown Local Authorities.

Conversely, there is very low multiple private property ownership in the “commuter-belt” counties.

There is less dispersion in Local Authority Ownership shares.

Revenue Statistics and Economic Research Conference

Hibernia Centre, Dublin Castle

29 June 2023

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Revenue Statistics and Economic Research Conference

New insights using Revenue's PAYE real-time data

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Outline

- Overview of Revenue's PAYE real-time data
- Focus on two topics
 1. Analysis of multiple job holding among PAYE employees
 2. Recent developments in the distribution of earnings

Revenue's PAYE Real-Time Data

Background

- Revenue introduced a new system in January 2019 which enabled the reporting of payroll data to Revenue in real-time as part of an employer's normal payroll process

- Large volume of data



92 million payslips per year



3.2 million employees in 2022 (Including those in receipt of occupational pensions)



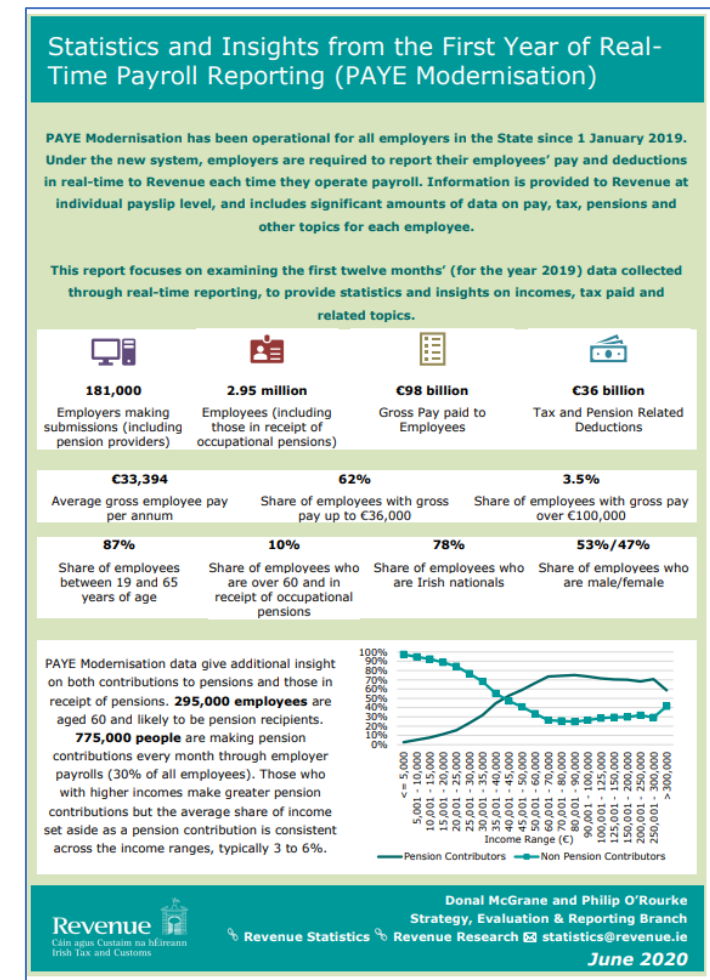
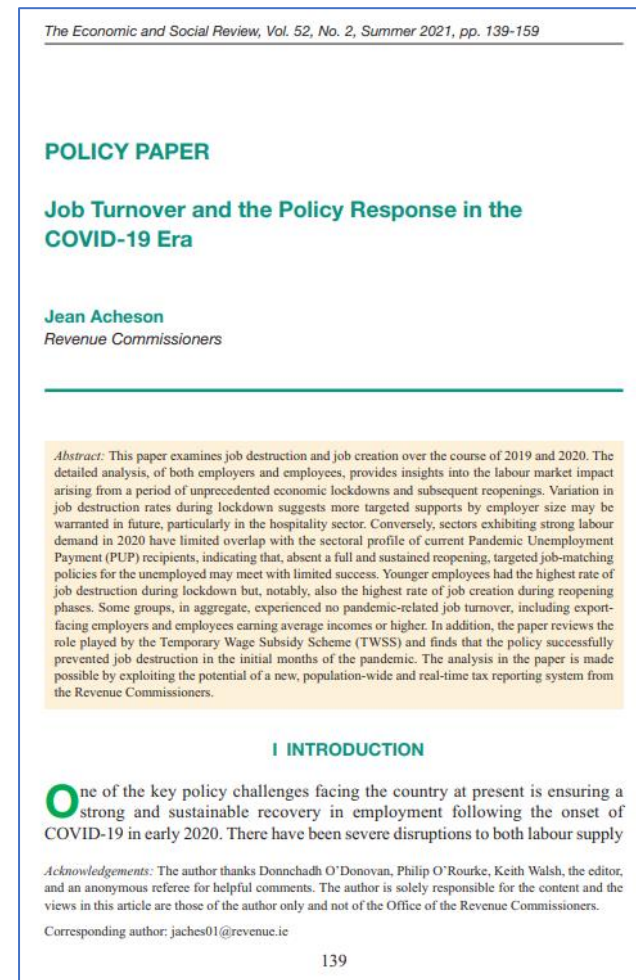
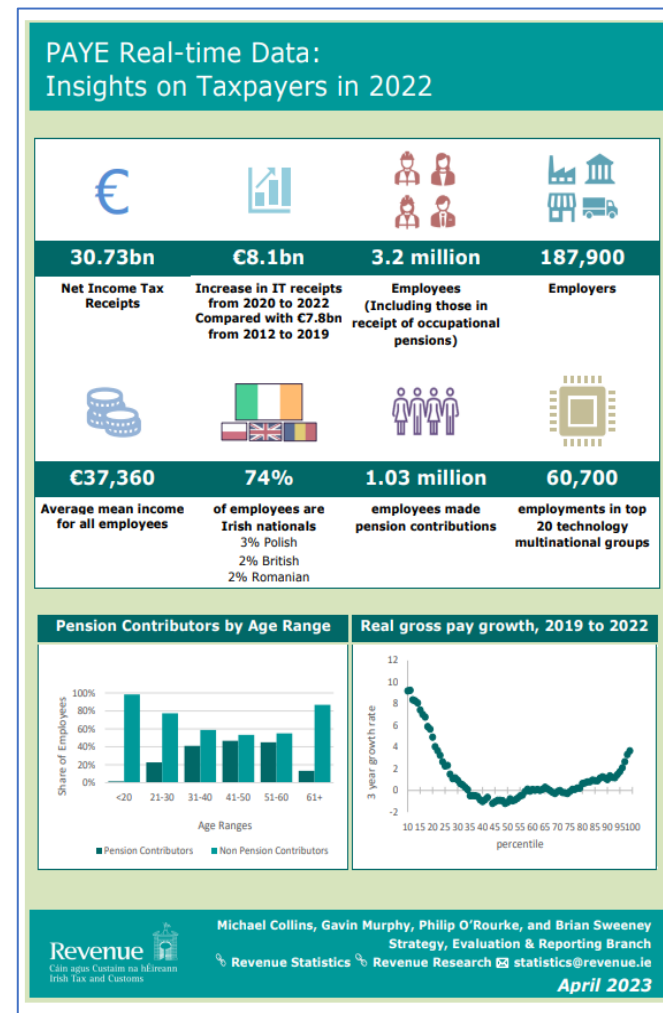
187,900 employers

Revenue's PAYE Real-Time Data

Longitudinal employer-employee microdata

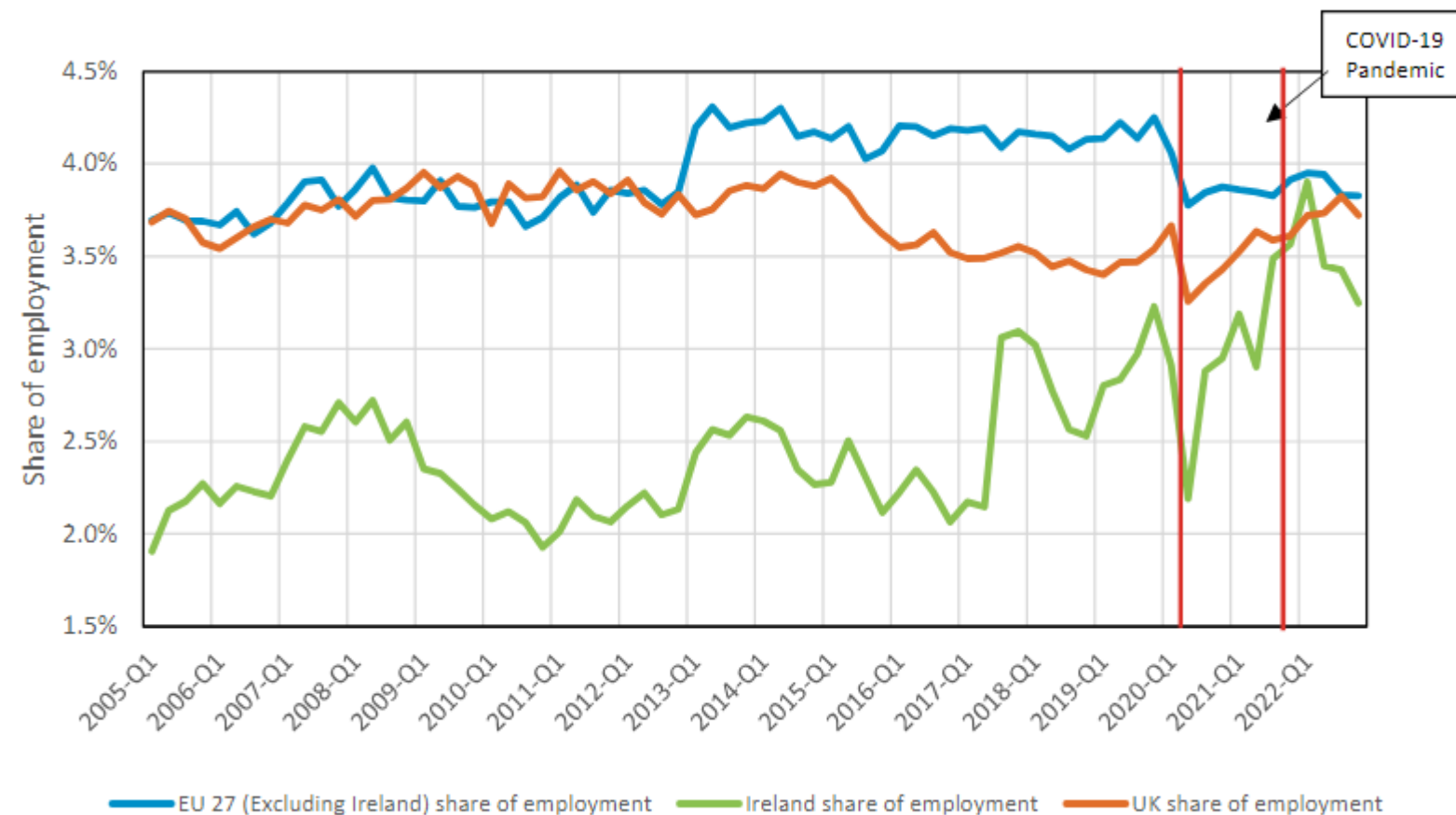
- Track employees over time
- Employee information (earnings, age, sex, nationality), firm information (firm size, industry)

- Recent research and analysis by Revenue



Multiple Jobholding

- Labour market phenomenon receiving greater attention
- International research seeking to understand its drivers and role of technological developments along with the implications for e.g. labour market, employee health outcomes, social insurance, pensions schemes...
- Limited Irish research, Coates and Williamson (2023)



Source: Coates and Williamson (2023)

Defining our Multiple Jobholding Cohort

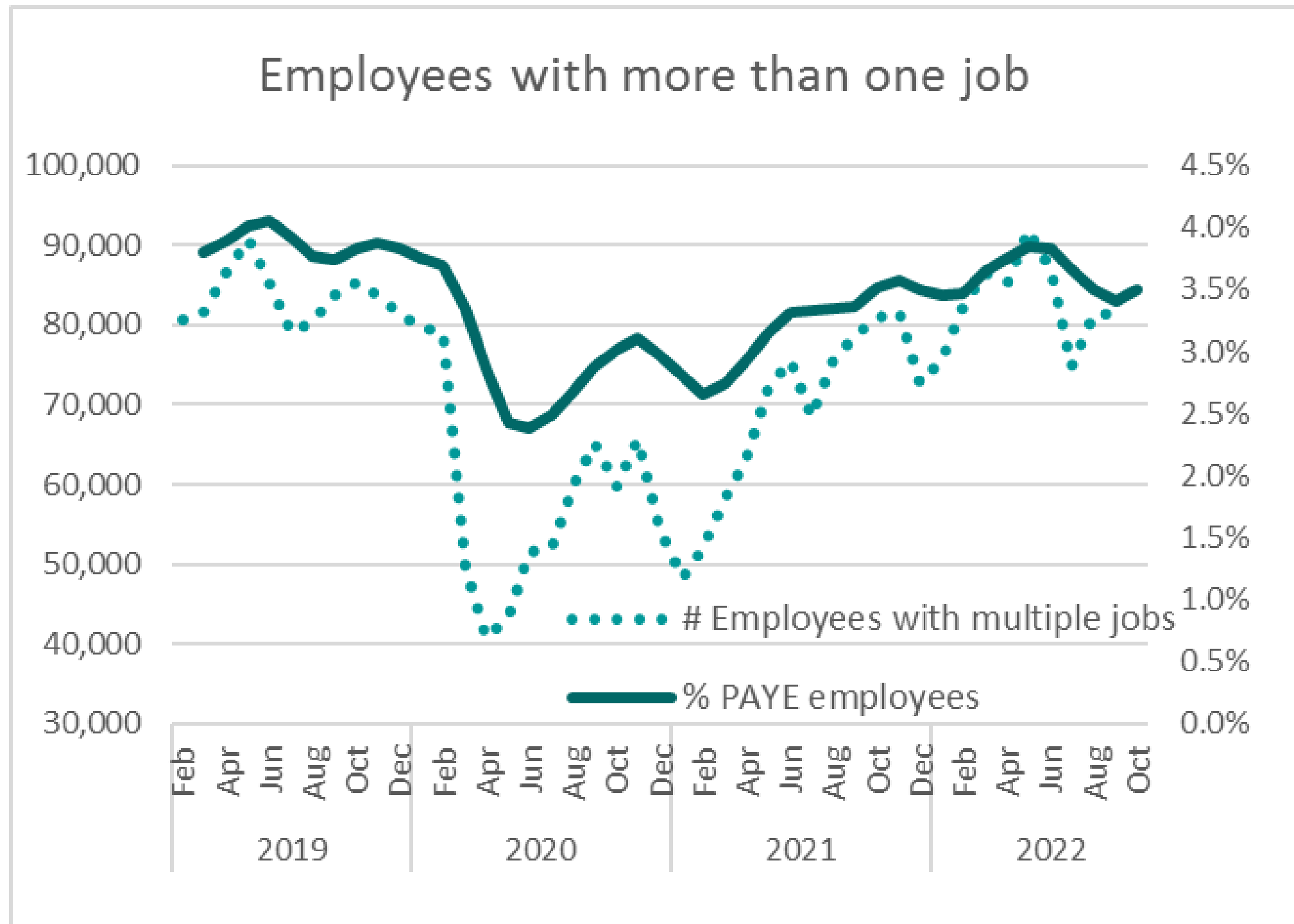
- Multiple job holdings by employment type

Primary Job	Second Job	% share of Total Multiple Jobs
Employee	Employee	40
Self-Employed	Employee	32
Employee	Self-Employed	17
Self-Employed	Self-Employed	10

Source: Coates and Williamson (2023)

- Real-time payslip dataset provides extensive information on the employee\employee employment type group. Represent 40% of multiple job holders (MJH)
- MJH definition:** Employee who earns income from two or more employers in a month. (adjustment made for within month job switchers)
- MJH rate:** MJH employees as percentage of PAYE employees

Multiple Jobholding Rate, 2019-2022

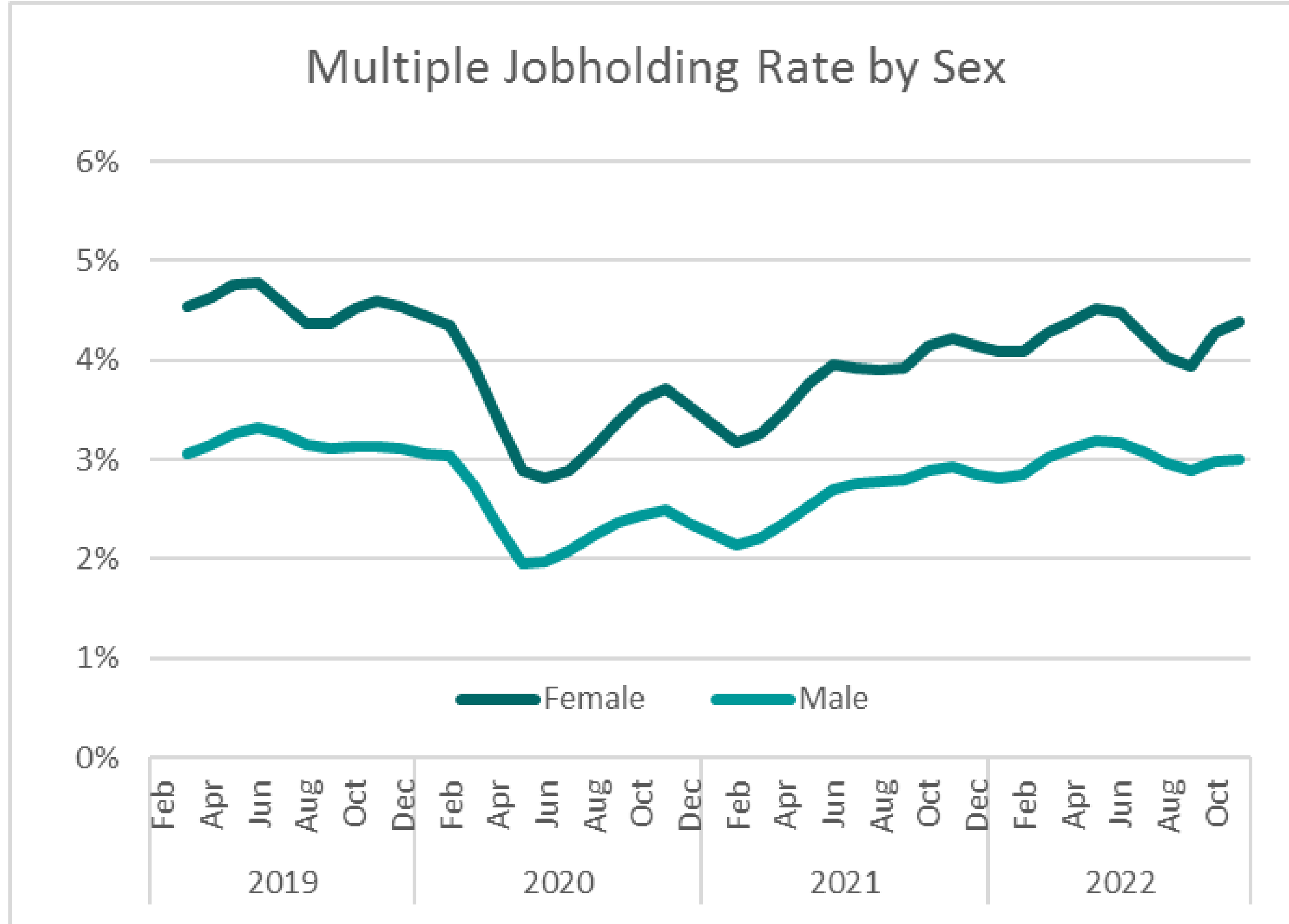


Mean 3.4% over the period

2.1% during COVID-19 pandemic

Sustained recovery since

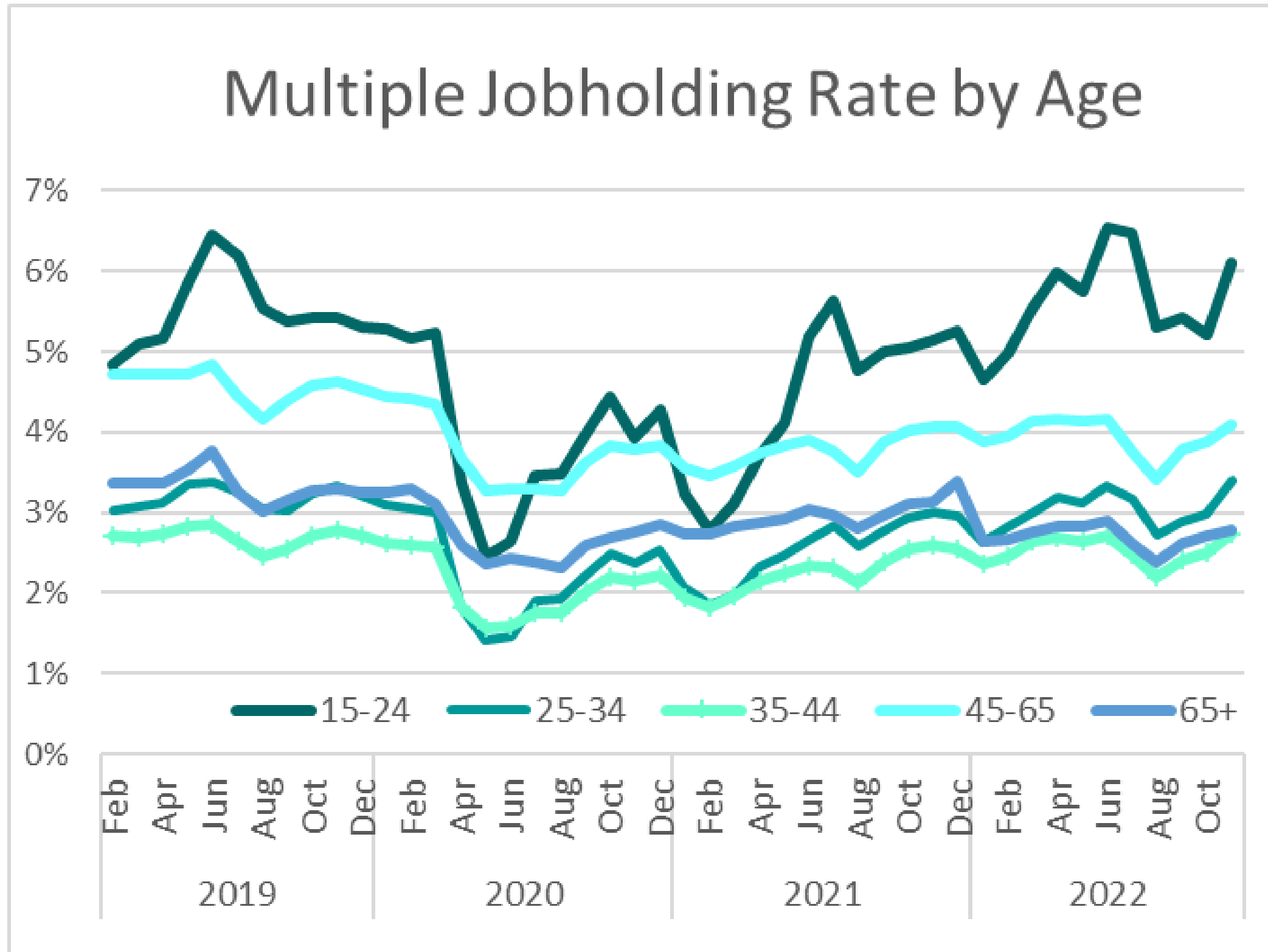
Multiple Jobholding Rate by Sex



Females more likely to hold more than one job compared to males, (4% v 3.1%)

Some seasonal variation in MJH difference between females and males, narrowing of gap during pandemic before widening again

Multiple Jobholding Rate by Age



MJH rate varies by age cohort

2022 average:

15-24: 5.6%

25-34: 3 %

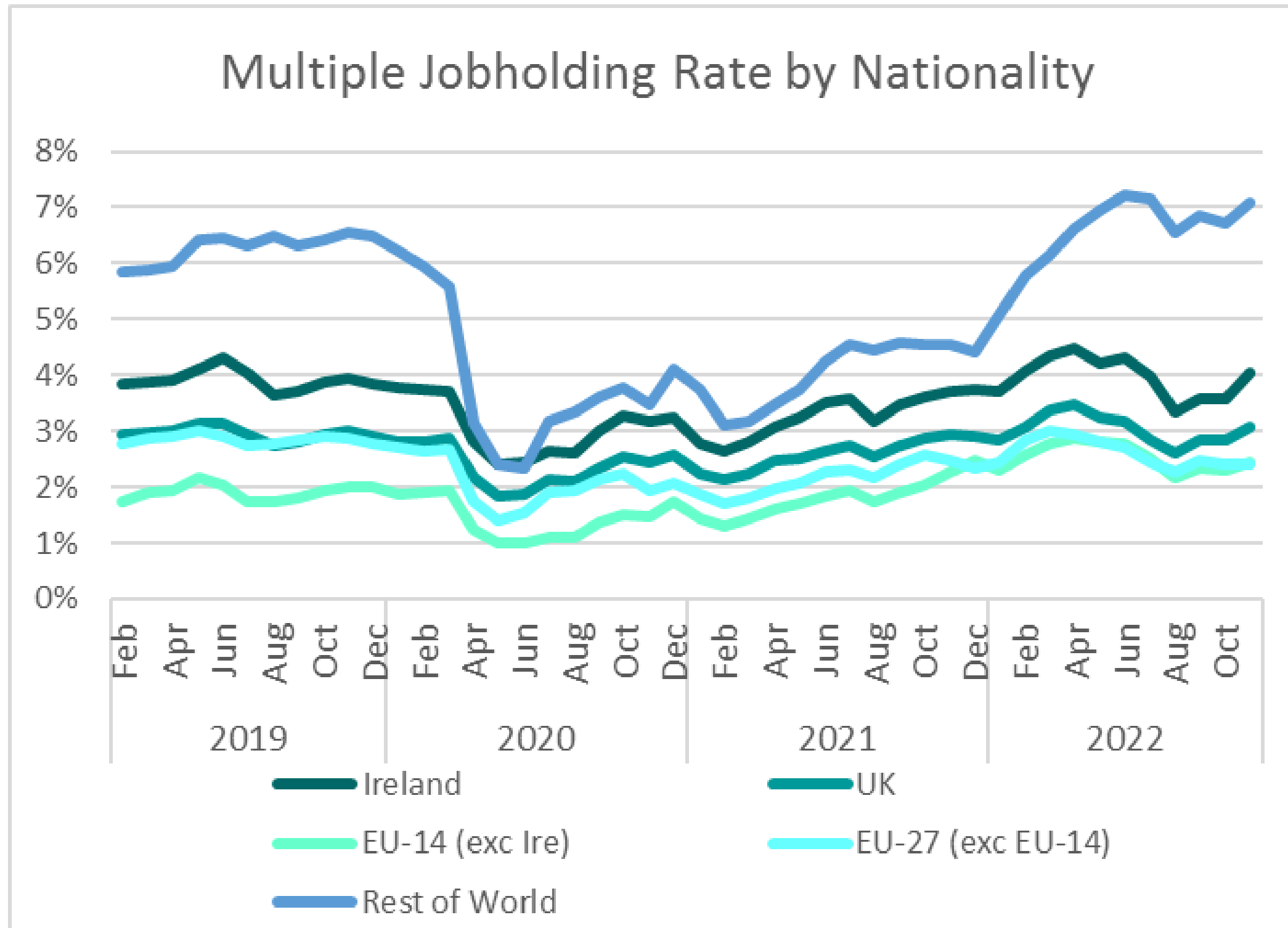
35-44: 2.5 %

45-65: 3.9%

65+: 2.7

MJH rate of 15-24s and 24-34s most responsive during lockdowns and reopenings

Multiple Jobholding Rate by Nationality



Mean MJH rate 2022:
 Ireland: 3.9 %
 UK: 3%
 EU-14 (ex Ire): 2.5%
 EU-27 (ex EU-14): 2.6%
 Rest of World: 6.6%

Multiple Jobholders by Sector, 2022

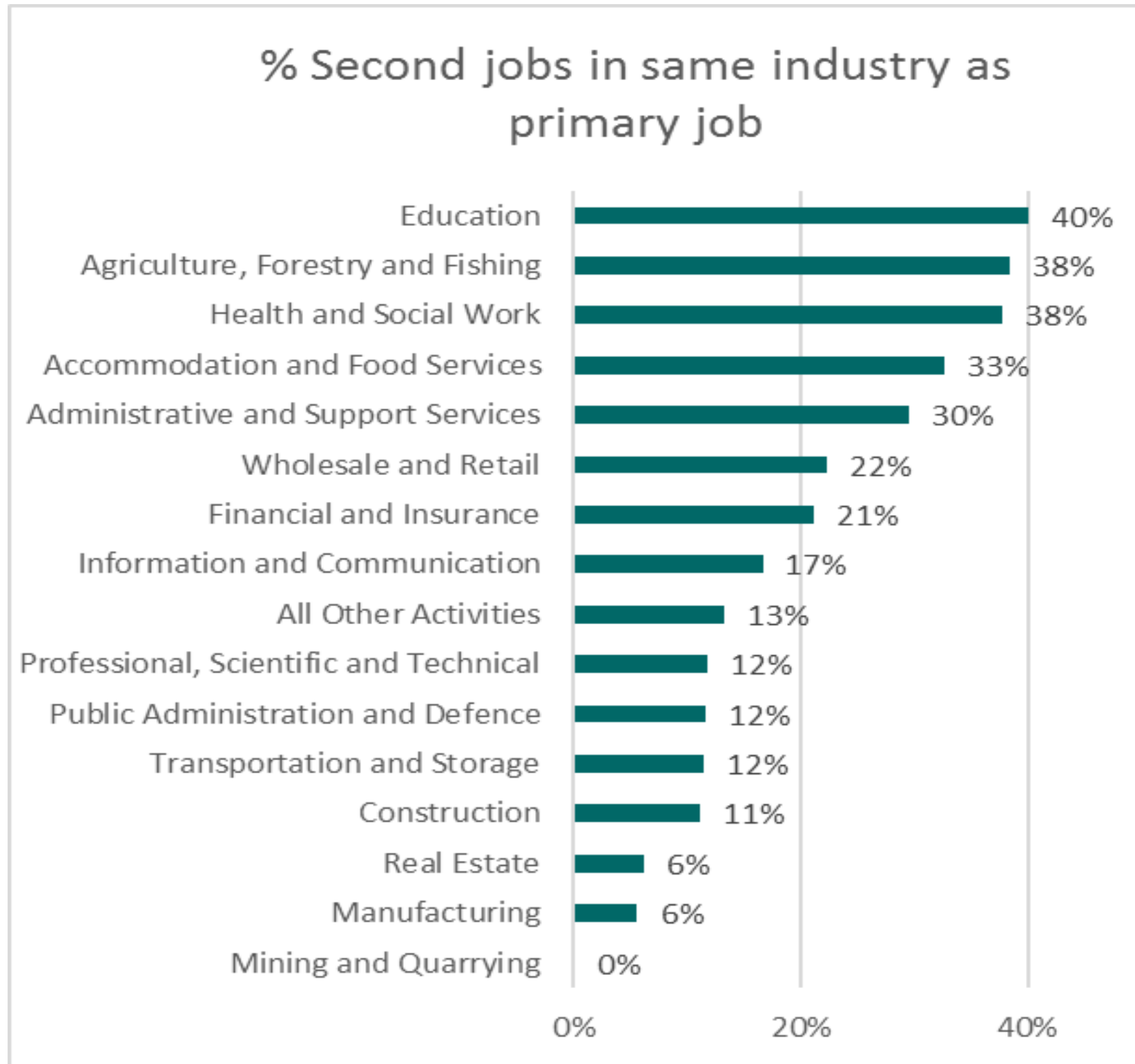
Single Job Employees,
(% Total SJH Employees)



MJH Employees' Primary Job,
(% Total MJH Employees)



Multiple Jobholders by Sector, 2022



Sector of employees' primary job not strongly linked to sector of second job

Earnings of Multiple Jobholders

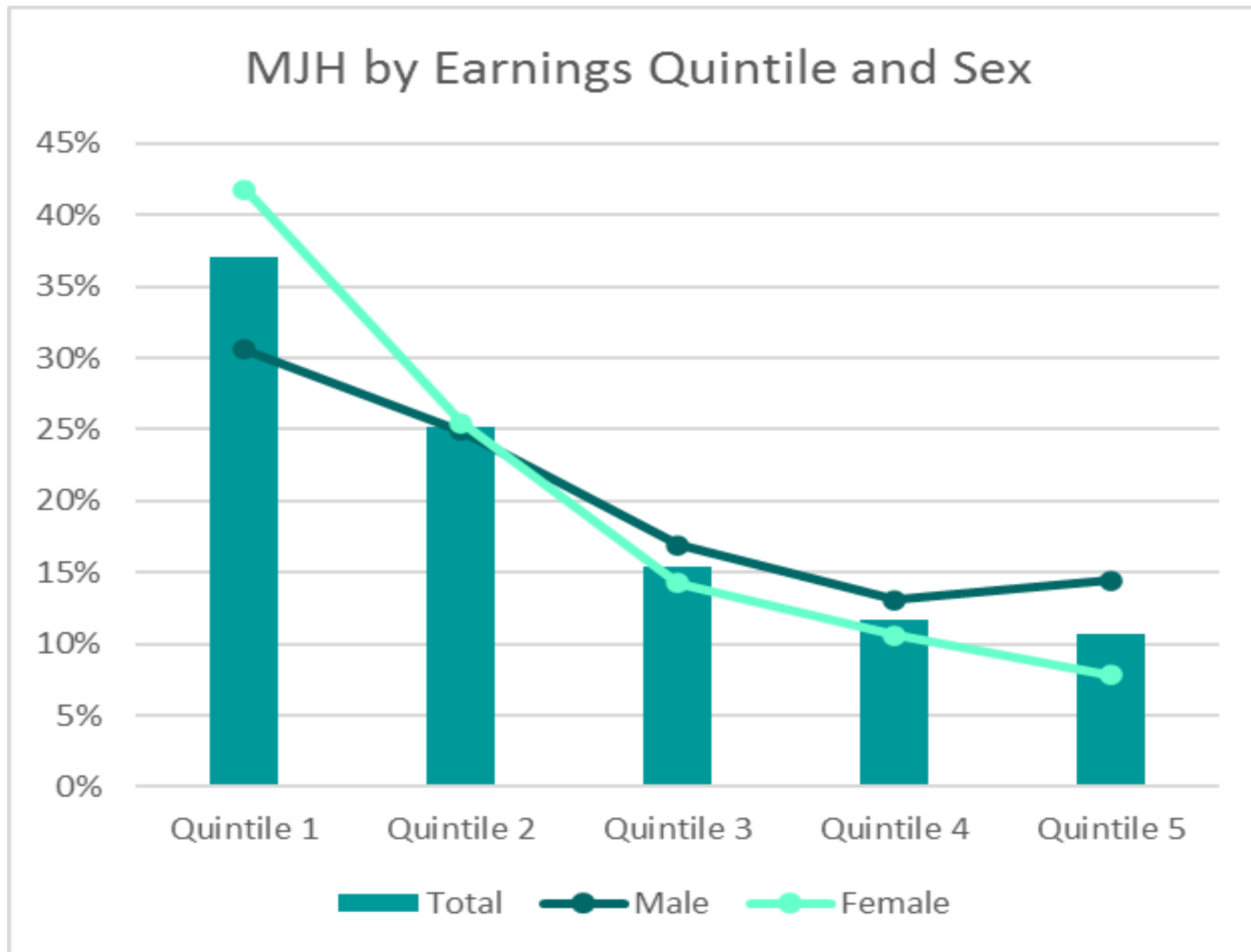
Real Earnings, 2022 vs 2019

	2019	2022
Average monthly income earned by Single Job Holders (€)	3,627	3,717
Average monthly income earned by Multiple Job Holders (€)	3,402	3,462
:Average monthly income earned primary job (€)	2,507	2,631
:Average monthly income earned second job (€)	895	833
Earnings from second job as percentage of total MJH earnings	26%	24%
Second job earnings as percentage of total primary job earnings	36%	32%

Income Tax Liabilities, 2022 vs 2019

	2019	2022
Income tax liability of SJH (average monthly total, €m)	1,333	1,728
Income tax liability of MJH (average monthly total, €m)	54	64
Average monthly income tax liability per Single Job Holder (€)	647	786
Average monthly income tax liability per Multiple Job Holder (€)	637	778
Difference in average tax liability (€)	10	8

Multiple Jobholders by Earnings and Sex, 2022



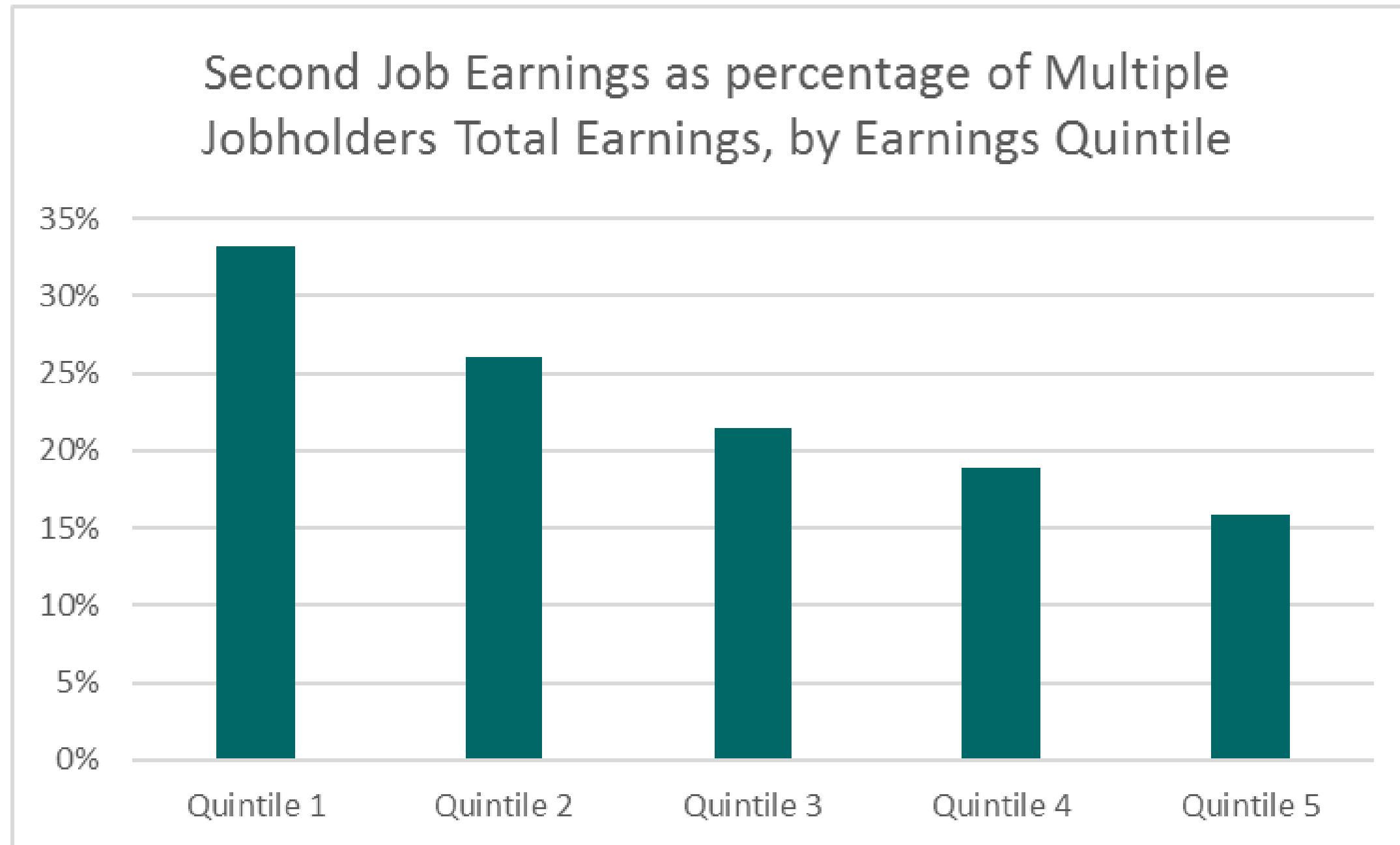
There are more multiple-job holders among those in the lower income quintiles.

67% of female multiple job holders are in lower income quintiles compared to 56% of males.

Multiple jobholders appear to be worse off in terms of gross earnings from main job than the employed population.

Each quintile represents 20% of the sample according to employee's gross earnings in their primary job. Each data point on chart depicts share of MJH in the quintile

Earnings of Multiple Jobholders

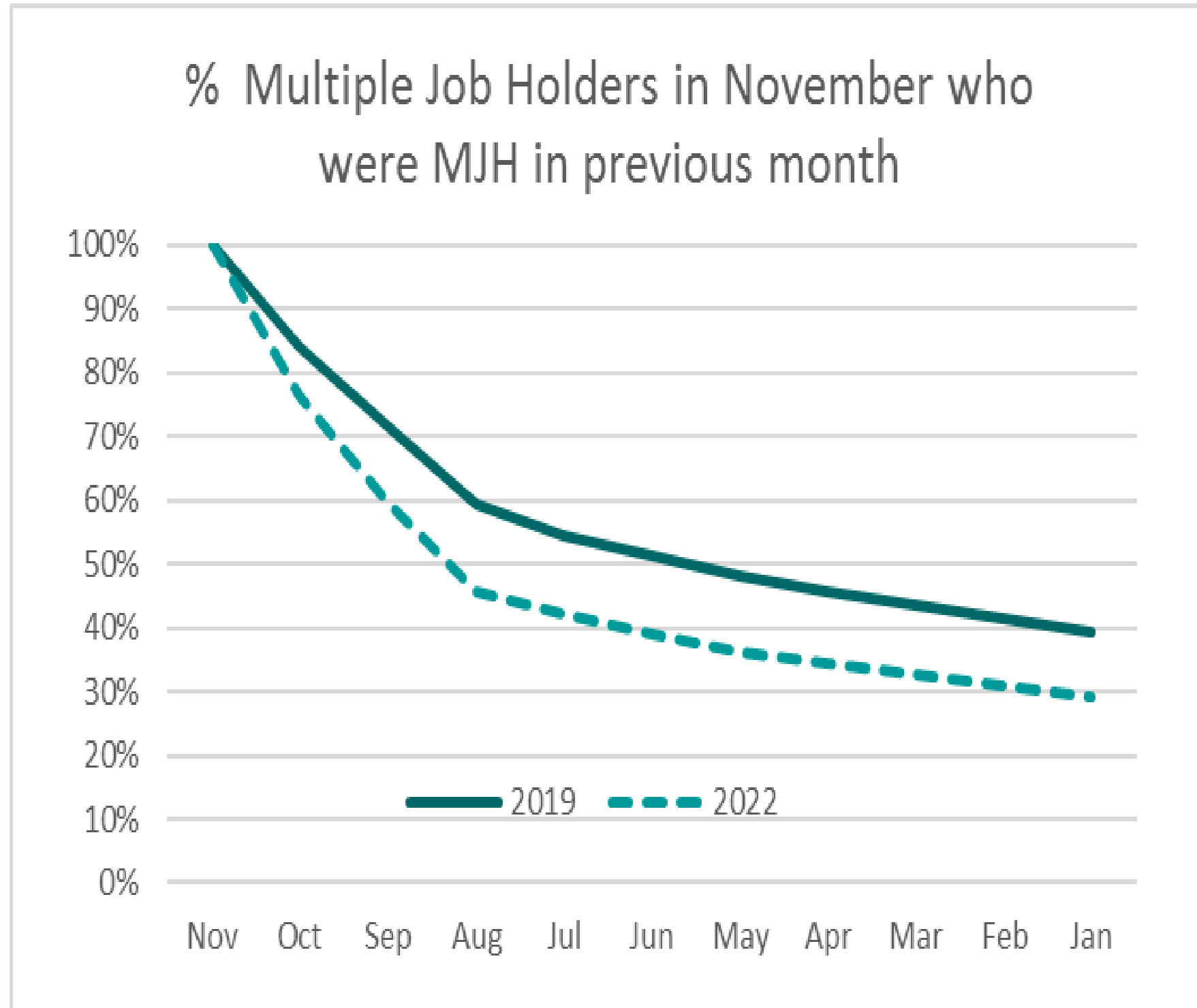


Percentage of total earnings derived from secondary jobs decline with earnings

Earnings from secondary jobs in the top quintile contribute 16% of multiple job holders total earnings

33 % for those in the bottom quintile

Multiple Jobholding Duration



Depicts how many multiple job holders in reference month (November) held more than one job in the previous time period (month)

46% of MJHs in November 2022 were MJHs three months earlier in August

50% of MJHs in November 2019 were MJHs five months earlier in June 2019

Earnings of Multiple Jobholders

- Number of people holding multiple jobs recovered since Covid 19 Pandemic
- Multiple job holdings rate now in the range of 3.5 and 4 per cent
- Multiple job holdings tend to be of a short duration
- Multiple job holdings rate higher for women than men, but differ across earnings distribution
- Motivation for holding multiple job is multifaceted, reflected in variation of MJH rate across the earnings distribution

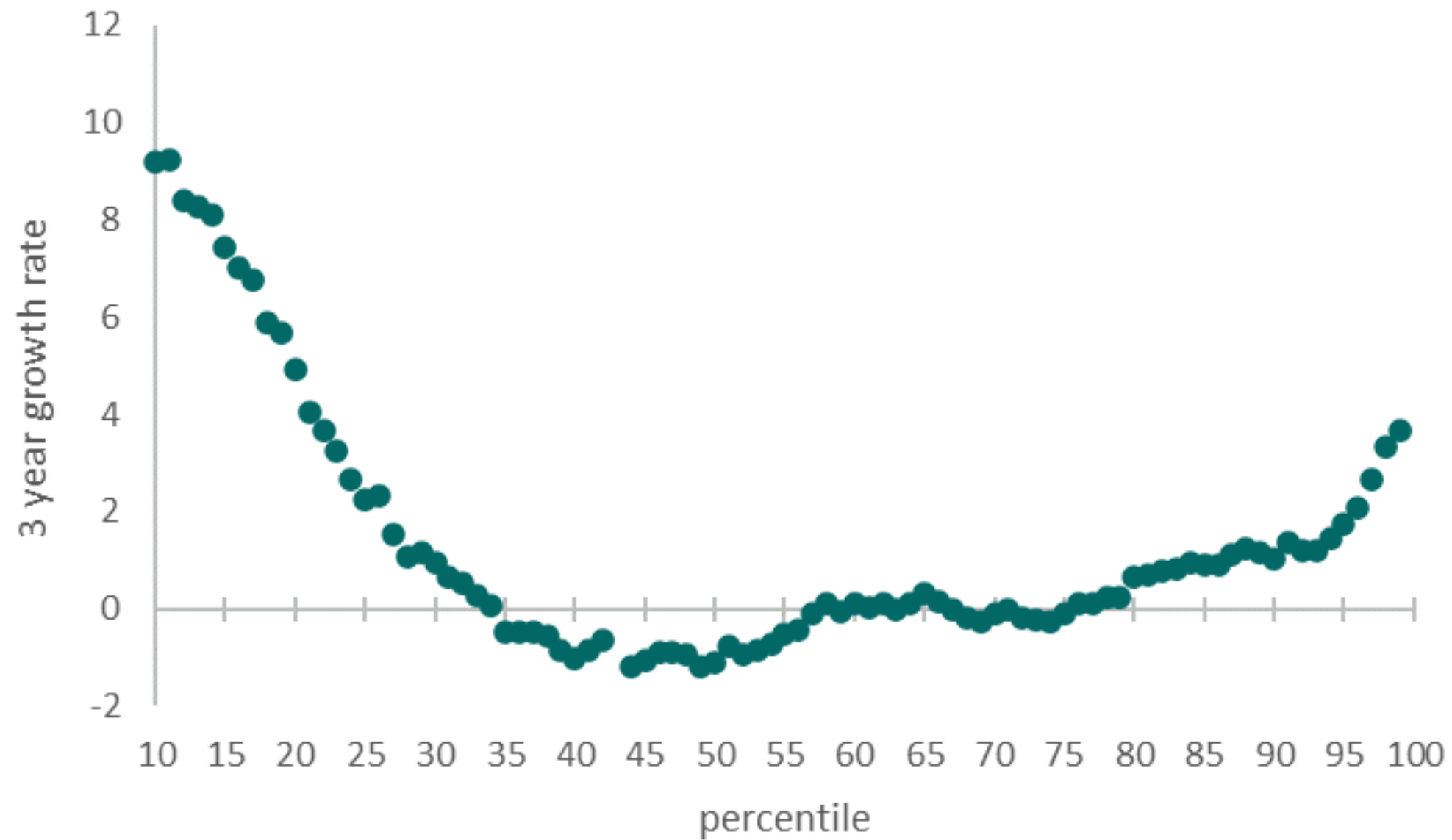
Income Distribution 2019 - 2022

Real Gross Pay Distribution Thresholds

Year	Bottom Decile	25th Percentile	Median	75th Percentile	Top Decile	Top 1%	Top 0.1%
2019	1,100	4,390	16,910	38,490	64,480	161,760	401,160
2022	1,200	4,480	16,720	38,460	65,130	167,680	436,300

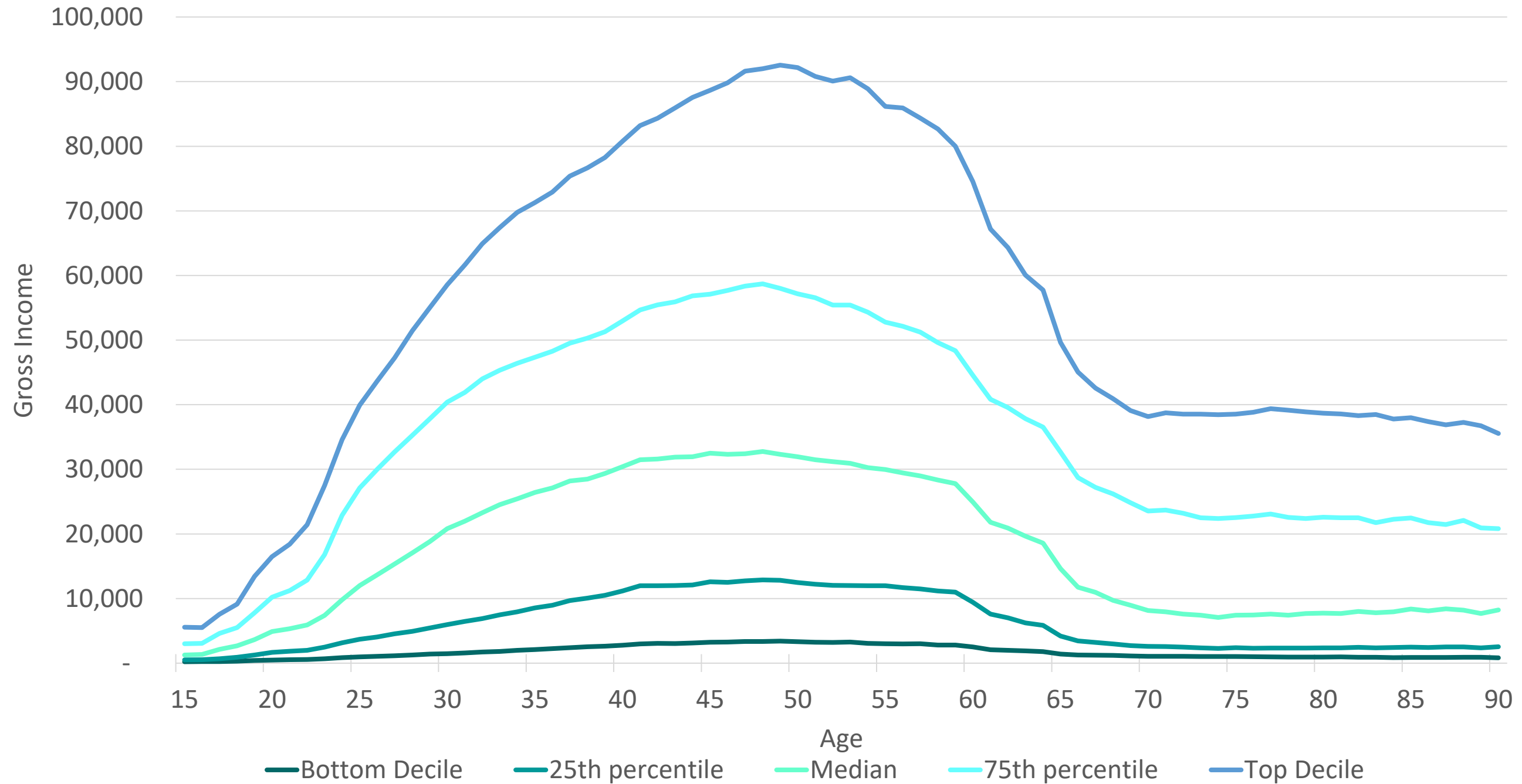
Income Distribution Developments

Real Gross Pay Growth by Percentile, 2019-2022



Income Distribution Developments

Income Distribution by Age and Percentile, 2022



Income Distribution Developments

Income and Tax Shares by Decile

	Gross income		Income Tax		USC	
	2019	2022	2019	2022	2019	2022
Bottom Decile	0.2	0.2	0.2	0.1	0.2	0.1
Decile 2	0.7	0.7	0.4	0.4	0.4	0.4
Decile 3	1.6	1.6	0.7	0.7	0.7	0.6
Decile 4	3.0	2.9	1.1	1.1	1.1	1.1
Decile 5	4.9	4.8	1.9	1.9	1.9	1.9
Decile 6	7.5	7.3	3.4	3.5	3.6	3.7
Decile 7	10.5	10.3	5.8	6.0	6.5	6.4
Decile 8	13.9	13.7	9.5	9.7	10.6	10.3
Decile 9	19.0	18.9	18.0	18.4	17.6	17.2
Top Decile	38.9	39.5	59.0	58.3	57.3	58.3

Summary

- Revenue's real-time payslips data can provide important insight into ongoing and emerging economic phenomena e.g. income distribution developments, and multiple jobholding trends
- Analysis of Revenue's real-time payslip data complements research findings derived from other data sources allowing for richer insights, adding to the evidence base and informing public debate