



# Method Statement for

**Distribution of number of Taxpayer units, USC  
income and USC liability, by range of USC income**

## Dataset

*January 2021*

*Statistics & Economic Research Branch*

## 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 to Revenue Statistics. The 'Method' Statement of the individual Revenue statistical products details what specific measures, process and activities 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>	<b>Distribution of number of Taxpayer units, USC income and USC liability, by range of USC income</b>
<i>Description:</i>	<p>Distribution of Universal Social Charge by Range of USC Income, Marital Status, Year and Statistic from 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 USC amount.</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 years in question</p> <p>The tables relate to USC 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 will have been due in Q4 of 2013 and will be processed in Q2 of 2014</p> <p>The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 96% were processed at the relevant time. The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for the year usually representing some 83.0% of the expected total.</p> <p>Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally.</p>
<i>Keywords</i>	Income Tax, USC, Income Distribution, USCable Income, PAYE, Self-Employed, Proprietary Directors, Range of USCable Income, Marital Status, Tax Deducted
<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>	<a href="https://data.cso.ie/table/RVA12">https://data.cso.ie/table/RVA12</a> <a href="https://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/stats/Income-Tax-Distributions.aspx">https://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/stats/Income-Tax-Distributions.aspx</a>
<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 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.
<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 (since 2011) who have elected or have been deemed to have elected for joint assessment are counted as one tax unit. "USC Income" is the income liable to the Universal Social Charge (USC). It includes total taxed and untaxed Irish income, foreign income, benefits-in-kind, income from rental, dividends, fees, artist exemption income and profit or gains from woodlands. It does not include maintenance payments, deeds of covenant and motor capital allowances.
<i>Computation:</i>	N/A
<i>Quality Checks</i>	<a href="#">See Revenue Statistics - Quality Statement</a>

### 4 Quality

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

<i>Relevance</i>	<a href="#">See Revenue Statistics - Quality Statement</a>
<i>Accuracy &amp; Reliability:</i>	<a href="#">See Revenue Statistics - Quality Statement</a>

<i>Timeliness &amp; Punctuality</i>	<p>Release and dissemination process and evaluation detailed in</p> <ul style="list-style-type: none"> <li>• Revenue Statistics - Quality Statement</li> <li>• Revenue Statistics - Publication and Dissemination Policy</li> <li>• Revenue Statistics - Publication Calendar</li> <li>• Revenue Statistics - Timeliness Monitor</li> </ul> <p>The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90% 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 in this report for both Schedule D and PAYE income distribution generally lags by 2 years</p>
<i>Coherence and Comparability</i>	<p>See Revenue Statistics - Quality Statement</p> <p>Figures of deductions and allowances used in compiling the statistics are of amounts allowed and not of amounts claimed.</p> <p>Some other features of the data are:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• the information relates to all income earners on tax records in respect of whom a tax return for the year is on record,</li> <li>• only the declared interest income of individuals, and the corresponding tax charge, is included; consequently, the bulk of interest from which deposit interest retention tax was deducted is not included;</li> <li>• particulars of assessments raised during the year in respect of previous years are not included;</li> <li>• amounts of declared income arising under Schedule C are included with Schedule D income and cannot be separately identified.</li> <li>• Income related to part only of a year, where there has been a change of employment during the year, is not grossed up to the corresponding annual amount.</li> </ul>
<i>Accessibility and Clarity:</i>	Published Electronically on the Revenue website and the CSO