

Method Statement for **Income Earners by USC Rates** Dataset



Last Updated: December 2018
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 of Revenue Statistics to comply with the Irish Statistical System Code of Practice (ISSCOP).¹

This dataset shows the number of income earners by Universal Social Charge (USC) rate each year from 2012 onwards. It shows for each year the distribution of income earners who are exempt and by the highest USC rate they pay, including surcharge.

¹ For more information see <http://www.isscop.ie/>

2. General Information

<i>Dataset Name:</i>	Income Earners by USC Rates
<i>Keywords:</i>	Universal Social Charge, USC, USC Rate, Number of income earners, Surcharge, IDS, Tax Statistics, Year
<i>Update Frequency:</i>	Annual
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv, .pdf
<i>Hyperlinks:</i>	http://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/income-earners-usc-rates.aspx
<i>Business Owner:</i>	Philip O'Rourke/ Donal McGrane
<i>Contact Information:</i>	statistics@revenue.ie
<i>Reference Years</i>	2012-2016
<i>Anonymisation or aggregation required:</i>	No, Macro-data
<i>Geographical Scope:</i>	National

3. Production

<i>Coding:</i>	N/A
<i>Data Source:</i>	Income tax IDS Data
<i>Imputation:</i>	None
<i>Breakdown:</i>	The data are broken down by USC Rate, Number of tax units, Surcharge and Year
<i>Computation:</i>	None

4. Quality

<i>Relevance:</i>	<p>Data are used to:</p> <ul style="list-style-type: none"> • 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.
<i>Accuracy & Reliability:</i>	<p>Data are compared with the previous year's data.</p> <p>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.</p>
<i>Timeliness & Punctuality:</i>	<p>An advance release schedule is provided for all datasets with anticipated publication deadline.</p> <p>Divergence from the notified schedule is publicised in advance, along with a new release date.</p> <p>See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.</p>
<i>Coherence and Comparability:</i>	<p>The dataset provides figures for number of tax units by USC rate and year. The data are grouped at the same granularity for all years.</p> <p>Where there is a deviation notes are provided. Provisional data are also identified.</p>
<i>Accessibility and Clarity:</i>	<p>Published electronically on Revenue's Website & Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> • 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](#)