Method Statement for

RVA11: Distribution of Main Tax Credits by Marital Status, Type of Tax Credits, Reliefs and Exemptions, Type of Taxpayer and Year

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 provides the distribution of Main Tax Credits by Marital Status, Type of Tax Credits, Reliefs and Exemptions, Type of Taxpayer and Year

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

The tables relate 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 will have been due in Q4 of 2013 and will be processed in Q2 of 2014.

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.

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.

---

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

2. General Information

Dataset Name:	**RVA11: Distribution of Main Tax Credits by Marital Status, Type of Tax Credits, Reliefs and Exemptions, Type of Taxpayer and Year**
Keywords:	Income Tax, Tax Credits, Reliefs and Exemptions, Gross Income, PAYE, Self-Employed, Proprietary Directors, Range of Gross Income, Marital Status, Tax Deducted, year
Update Frequency:	Annually
Licence:	CC-By
Formats:	.csv, .pdf, .px. .xls, .txt
Hyperlinks:	http://www.cso.ie/px/pxeirestat/Statire/SelectVarVal/Define.asp?MainTable=RVA11&TabStrip=Select&PLanguage=0&FF=1 Open Data Portal: https://data.gov.ie/dataset/redits-number-by-marital-status-type-of-tax-credits-reliefs-and-exemptions-type-of-taxpayer-and-year
Business Owner:	Philip O'Rourke
Contact Information:	statistics@revenue.ie
Reference Years	2006-2014
Anonymisation or aggregation required:	For taxpayer confidentiality a post tabular rounding scheme was applied to counts of less than 10 in accordance with Revenue's Statistical Disclosure Control protocol (see list of Supporting Documentation below for further information).
Geographical Scope:	National

3. Production

Coding:	N/A
Data Source:	Income Tax returns
Imputation:	N/A
Breakdown:	A breakdown is available on Personal Status, Tax Credit/Relief/Exemption, Taxpayer Type & Year
Computation:	N/A

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 data are grouped at the same granularity for all years. 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. Taxpayers who would be adversely affected by the withdrawal of a credit or relief are included in the numbers. The number of taxpayers claiming approved nursing home expenses and health expenses are reported separately from 2009 onwards due to the change in the relief allowed for health expenses other than nursing home expenditure. Where there is a deviation notes are provided. Provisional data are also identified.
Accessibility and Clarity:	Published electronically on Revenue's Website, CSO Statbank & 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