

Method Statement for

RVA12: Distribution of Universal Social
Charge by Range of USC Income, Marital
Status, Year and Statistic

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 provides a distribution of Universal Social Charge by Range of USC Income, Marital Status, Year and Statistic from 2011 to 2014.

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.

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

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

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

<i>Dataset Name:</i>	RVA12: Distribution of Universal Social Charge by Range of USC Income, Marital Status, Year and Statistic
<i>Keywords:</i>	Proprietary Directors, Range of USCable Income, Marital Status, Tax Deducted
<i>Update Frequency:</i>	Annual
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv, .pdf,.px
<i>Hyperlinks:</i>	http://www.cso.ie/px/pxeirestat/Statire/SelectVarVal/Define.asp?maintable=rva12&ProductID=DB_rv01&PLanguage=0 Open Data Portal: https://data.gov.ie/dataset/distribution-of-universal-social-charge-by-range-of-usc-income-marital-status-year-and-statistic
<i>Business Owner:</i>	Philip O'Rourke
<i>Contact Information:</i>	statistics@revenue.ie
<i>Reference Years</i>	2011-2016
<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 Data
<i>Imputation:</i>	Not Applicable
<i>Breakdown:</i>	Data are broken down by Gross Income, USCable income, PAYE, Marital status
<i>Computation:</i>	Not Applicable

4. Quality

<p><i>Relevance:</i></p>	<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.
<p><i>Accuracy & Reliability:</i></p>	<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>
<p><i>Timeliness & Punctuality:</i></p>	<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> <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>
<p><i>Coherence and Comparability:</i></p>	<p>The dataset provides figures for the distribution of Universal Social Charge, Marital Status and year in € millions. 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>
<p><i>Accessibility and Clarity:</i></p>	<p>Published electronically on Revenue's Website, CSO Statbank & 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](#)