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# Income Tax, National Insurance Contributions, Tax Credits and Child Benefit Statistics for Non-UK Nationals

## 2016 to 2017

**Media contact:**  
HMRC Press Office  
03000 585022

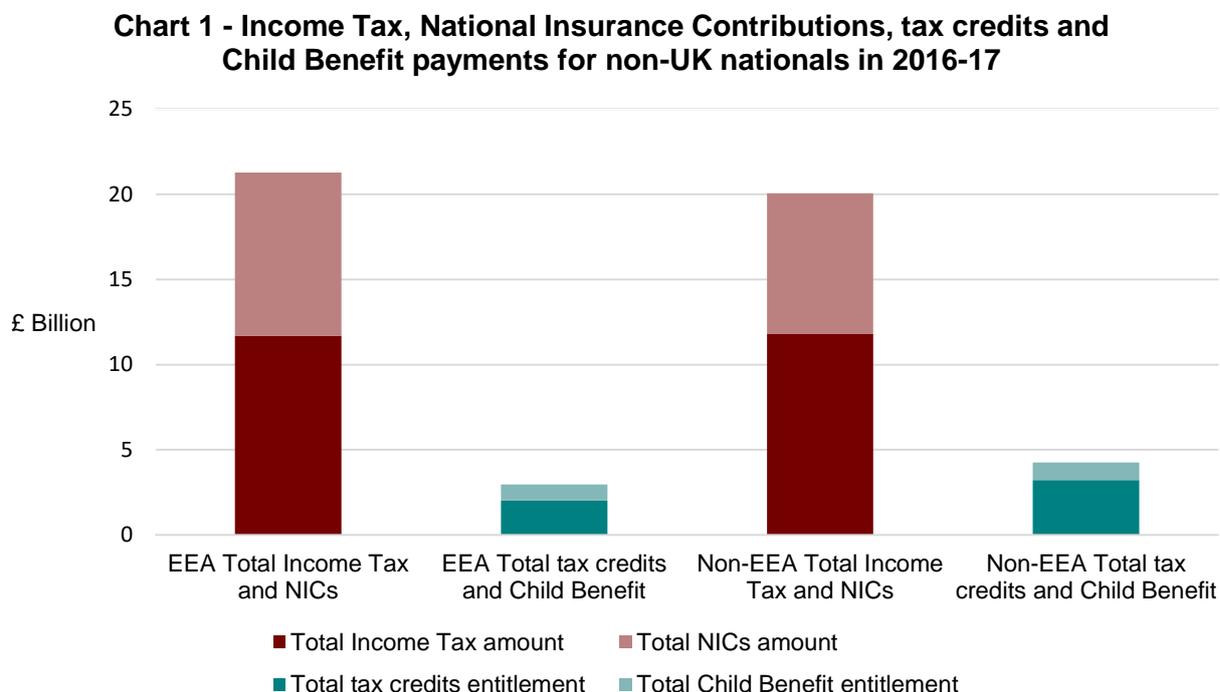
**Statistical contacts:**  
Tom Curd  
[benefitsandcredits.analysis@  
hmrc.gsi.gov.uk](mailto:benefitsandcredits.analysis@hmrc.gsi.gov.uk)

**Nathan Prabhu-Naik**  
[nathan.prabhu-  
naik@hmrc.gov.uk](mailto:nathan.prabhu-naik@hmrc.gov.uk)

KAI Benefits & Credits  
HM Revenue and Customs  
100 Parliament Street  
London  
SW1A 2BQ

## Key Findings

### Key statistics for 2016-17



- Non-UK European Economic Area (EEA)<sup>1</sup> and Swiss nationals paid £11.7 billion in Income Tax and £9.6 billion in National Insurance Contributions, totalling £21.3 billion.
- Non-UK EEA and Swiss nationals received £2.0 billion in tax credits and £1.0 billion in Child Benefit, totalling £3.0 billion.
- Non-EEA<sup>2</sup> nationals paid £11.8 billion in Income Tax and £8.3 billion in National Insurance Contributions, totalling £20.1 billion.
- Non-EEA nationals received £3.2 billion in tax credits and £1.0 billion in Child Benefit, totalling £4.3 billion.
- Non-UK EEA and Swiss nationals paid £18.1 billion more in Income Tax and National Insurance Contributions than they were paid in tax credits and Child Benefit.
- Non-EEA nationals paid £15.8 billion more in Income Tax and National Insurance than they were paid in tax credits and Child Benefit.
- The total number of non-UK EEA and Swiss national tax payers was 3.6 million. Of this:
  - 0.2 million were liable at higher rate or above
  - 1.8 million were liable at basic rate.
  - 1.5 million did not have a tax liability.

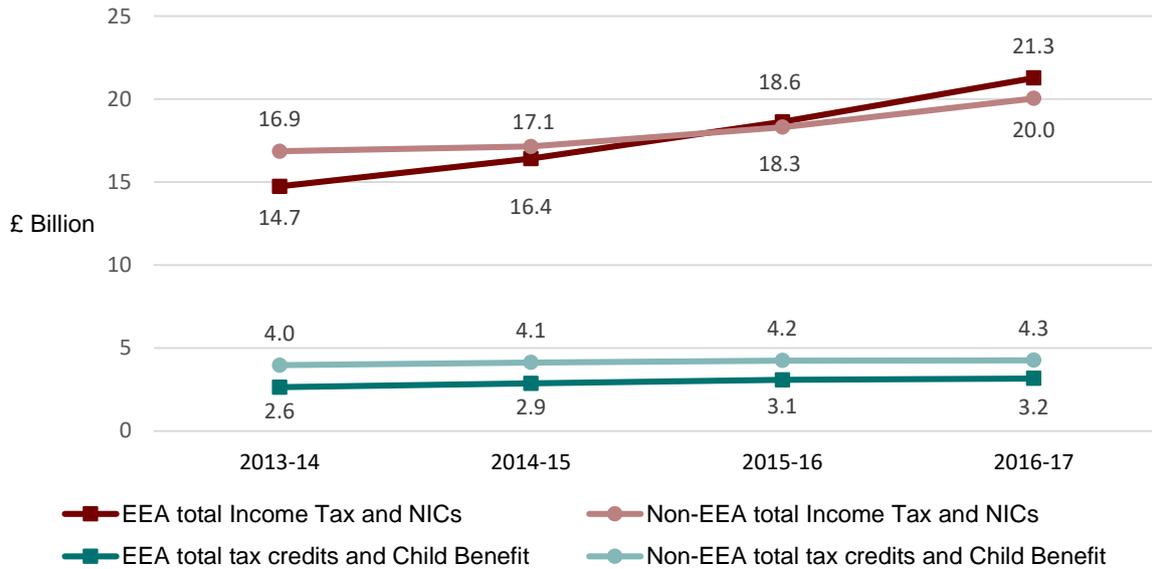
<sup>1</sup> The 31 EEA countries, for the purpose of this table and included in the figures above, are the 27 member states of the EU plus the 3 EEA non-EU member states Iceland, Liechtenstein and Norway plus Switzerland. Switzerland is in neither the EU nor the EEA but is part of the single market which means Swiss nationals have the same rights to live and work in the UK as other EEA nationals.

<sup>2</sup> Non-EEA excludes EEA and Swiss nationals.

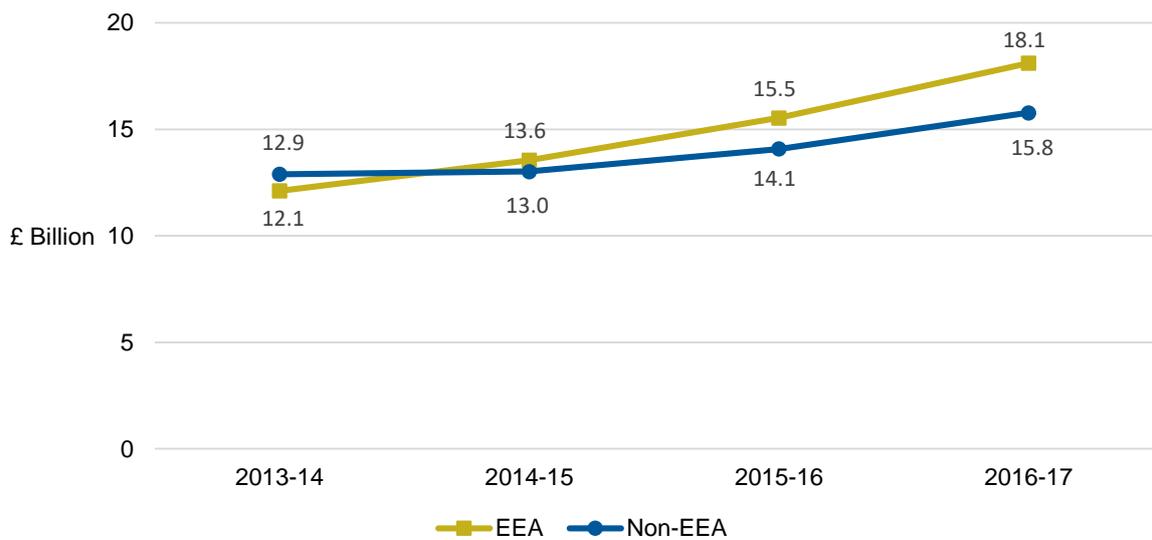
- The total number of non-EEA national tax payers was 2.5 million. Of this:
  - 0.3 million were liable at higher rate or above
  - 1.1 million were liable at basic rate.
  - 1 million did not have a tax liability.

### Trends

**Chart 2 - Income Tax, National Insurance Contributions, tax credits and Child Benefit payments for non-UK nationals, 2013-14 to 2016-17**



**Chart 3 - Net payments to HMRC from Income Tax, National Insurance Contributions, tax credits and Child Benefit payments for non-UK nationals, 2013-14 to 2016-17**



- The total amount of Income Tax and National Insurance Contributions increases year-on-year for both EEA and non-EEA nationals.
- The total amount of tax credits and Child Benefit paid to both EEA and non-EEA nationals increases year-on-year.
- In 2013-14 and 2014-15 non-EEA nationals paid more Income Tax and National Insurance Contributions than EEA nationals. This was reversed in 2015-16 and 2016-17.
- In all years since 2013-14, non-EEA nationals received more in tax credits and Child Benefit than EEA nationals.
- Total Income Tax and National Insurance Contributions less tax credits and Child Benefit has increased each year for both
  - non-UK EEA and Swiss nationals, and
  - non-EEA nationals.

# **Income Tax, National Insurance Contributions, Tax Credits and Child Benefit Statistics for Non-UK Nationals 2016 to 2017**

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## Introduction

This Experimental Statistics release provides figures for the Income Tax, National Insurance Contributions (NICs), tax credits, and Child Benefits paid by and to non-UK nationals for 2016-17.

It follows on from previous annual releases starting in August 2016 which provided equivalent figures in respect of EEA nationals. Those bulletins covered the tax years 2013-14, 2014-15 and 2015-16 respectively.

This release also provides statistics in the accompanying tables for non-EEA nationals for the years 2013-14 to 2015-16.

Key statistics include:

- tax credits entitlement for households with at least one non-UK national
- Income Tax, NICs, tax credits and Child Benefits paid by and to non-UK nationals, by country of nationality
- shares of total income (before and after tax) and Income Tax for non-UK nationals, by percentile groups
- the number of non-UK nationals with an Income Tax record for the 2016-17 tax year liable to the higher rate and basic rate of Income Tax

This analysis is restricted to benefits administered by HMRC only, specifically tax credits and Child Benefit. This analysis does not include benefits administered by the Department of Work and Pensions (DWP), such as Housing Benefit, the State Pension, working-age benefits and other benefits.

This analysis only extends to Income Tax and NICs linked directly to the individual's National Insurance Number (NINO). This does not include other taxes paid by individuals such as VAT, business taxes such as Corporation Tax or Business Rates.

This analysis also does not include individuals paying tax using a Temporary Reference Number (TRN) in place of a National Insurance number. In certain specific circumstances it is not necessary to register for a NINO in order to be employed in the UK, particularly for short periods of time. See <https://www.gov.uk/tax-come-to-uk> for further information about cases where individuals can work in the UK without a National Insurance number.

References to nationality are based on the nationality reported by individuals when they registered for a NINO through the adult NINO registration process, no matter how long ago this happened. It does not include non-UK nationals who did not receive a NINO through this process. It also does not identify individuals who have subsequently naturalised or changed nationality, or who have more than one nationality.

## Revisions

There have been revisions to the numbers of recently arrived non-UK nationals claiming tax credits and Child Benefit in 2015-16 following data revisions. Tables A1, A2, B2 and B4 for 2015-16 and the associated commentary have been updated accordingly and can be found here:

<https://www.gov.uk/government/statistics/income-tax-nics-tax-credits-and-child-benefit-statistics-for-eea-nationals-2015-to-2016>

## What are Experimental Statistics?

Experimental Statistics are statistics that are within their development phase and are published in order to involve potential users at an early stage in building a high quality set of statistics that meet user needs. More details can be found here:

<https://www.ons.gov.uk/methodology/methodologytopicsandstatisticalconcepts/guidetoexperimentalstatistics>

The label of Experimental Statistics does not mean that the statistics are of low quality, but it does signify that the statistics are novel.

## Methodology

This section provides details on the information, data, and methodology used to produce the statistics, along with their limitations. Part of this analysis is based on a sample, and therefore assumes a rounding convention consistent with corresponding published National Statistics.

## Identifying the nationality of individuals

The nationality of individuals is taken from National Insurance records, and is only available for those who were allocated a National Insurance Number (NINO) via the adult registration process.

For most individuals resident in the UK (including foreign nationals), NINOs are automatically issued to individuals who have been previously registered for Child Benefit, when they turn 15 years and 9 months. This “juvenile registration” process does not record information on nationality.

Individuals that are not allocated a NINO through the juvenile registration process (e.g. those who come from abroad after the age of 16) have to apply for a NINO through The Department of Work and Pensions' (DWP) adult NINO registration process, where their nationality is recorded. Only nationality at the point of registration is available. Naturalisation (to UK citizenship), other changes in nationality and multiple nationalities are not recorded. The NINO registration date does not represent the date an individual arrived in the UK. It can take months or years between arrival and registering for a NINO.

DWP operate the NINO allocation service. Information on the National Insurance system is **not** intended to be a precise and continuing reflection of an individual's nationality/citizenship. Information on NINO allocation and nationality is available in DWP published statistics:

<https://www.gov.uk/government/collections/national-insurance-number-allocations-to-adult-overseas-nationals-entering-the-uk>

This information is lodged with HMRC's National Insurance and PAYE service (NPS). This dataset records NINO, nationality recorded at NINO registration, UK arrival date and NINO registration date.

There are some data quality issues relating to the completeness of NINO registrations data from 1975 to 2002, and data for periods before 1975 is not held. Individuals are classified as UK nationals for the purposes of this analysis if they did **not** participate in the adult NINO registration process<sup>3</sup>. Incomplete data before 1975, and other data quality issues, might lead to false classification of nationality.

A number of foreign nationals resident in the UK have not been identified as such and, if they are/were non-UK nationals, are not included in this analysis. These individuals were resident in the UK as children, were eligible for Child Benefit, and therefore received a NINO through the juvenile allocation process before the age of 16.

This adult NINO registration dataset was matched to the NINO of individuals in the Income Tax, National Insurance, tax credit, and Child Benefit datasets. Individuals were grouped by non-UK country. This methodology is consistent across publications and statistics within HMRC, DWP and ONS relating to foreign nationals.

Individuals from a country which has since undergone dissolution have been apportioned to the appropriate new countries. These countries include Czechoslovakia, East Germany, Yugoslavia and the USSR. The apportioning method applied to Czechoslovakia and Yugoslavia involves randomly allocating individuals in line with the current proportion of individuals who have reportedly migrated from the new countries that now make up these former countries. All cases declared as East German have been allocated to Germany.

A more sophisticated process has been developed for the USSR. This is due to the significant variation of average tax paid by individuals from the new countries that constituted the USSR. The allocation process is therefore not random, but results in an increased chance of individuals being allocated to countries that have a similar average tax rate. This slightly increases the number of individuals linked to both Latvia and Lithuania by around 2 per cent.

The EEA consists of 28 countries of the EU in addition to Iceland, Liechtenstein and Norway. In this analysis, the UK is excluded. Swiss nationals are treated as EEA nationals for immigration purposes and so are also included in the EEA grouping.

Non-EEA countries exclude all EEA countries identified above and the UK.

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<sup>3</sup> Some UK nationals participate in the adult registration process, for example, if they grow up abroad and return to the UK after the age of 16.

## Defining recently arrived non-UK nationals

“Recently arrived” for the purposes of these estimates means that the effective date of arrival is from 6th April 2013 to 5th April 2017 inclusive.

The “effective date of arrival” is the earlier of either the NINO registration date or self-reported arrival date. Uncertainty in self-reported arrival date may influence reliability of effective arrival date. As such, it should be noted that this effective data of arrival is an estimate.

There is no information about whether the individual has been continuously resident since the reported arrival date or has left and returned.

## Identifying individuals liable to Income Tax and NICs

Information on Income Tax and National Insurance paid by individuals comes from HMRC’s Survey of Personal Incomes (SPI). The SPI is based on information held by HMRC on individuals who could be liable to UK Income Tax. It is carried out annually by HMRC for a sample of cases and covers income assessable to tax for each tax year. These are the same data used for Personal Incomes National Statistics. Key data sources for the SPI are:

1. The National Insurance and PAYE service (NPS) system covers all employees and occupational pension recipients with a Pay-As-You-Earn (PAYE) record.
2. The Computerised Environment for Self-Assessment (CESA) system covers people with self-employment, rental or untaxed investment income. It also covers those with higher incomes and other people with complex tax affairs. Where people have both NPS and CESA records, their CESA record is selected because it provides a more complete picture of their taxable income.
3. The Claims system covers people without NPS or CESA records who have had too much tax deducted at source and claim a repayment.

The samples are joined and the overlap removed. Information about each sample case is recorded including gender, age, income by type, allowances, deductions, tax and NICs. Some item values are imputed where they are not reported in the tax system e.g. interest and dividends for basic rate cases in PAYE.

More details on data sources, methodology and published National Statistics can be found at:

<https://www.gov.uk/government/collections/personal-incomes-statistics>

Based on the reported incomes and allowances, a calculation of the Income Tax liability and Class 1 and Class 4 NIC liabilities is undertaken by applying the rates and thresholds that apply for the tax year.

These statistics relate to all individuals who have a live "employment" record in the PAYE system for the tax year or have to submit a Self Assessment return for the tax year.

Income Tax payers are those for whom the calculated Income Tax liability is greater than zero. National Insurance Contribution payers are those who have a non-zero calculated liability to either Class 1 or Class 4 National Insurance.

An explanation of Income Tax, including tax rates, thresholds and what makes up taxable income is published here:

<https://www.gov.uk/government/publications/rates-and-allowances-income-tax/income-tax-rates-and-allowances-current-and-past/>

A more detailed overview of National Insurance can be found here:

<https://www.gov.uk/national-insurance/national-insurance-classes/>

## Identifying tax credits claimants

Tax credits are means tested benefits based on household circumstances. Entitlement is based on a number of factors including age, income and number of children. Further information on tax credits can be found here:

<https://www.gov.uk/browse/benefits/tax-credits>

Families in receipt of tax credits are identified using HMRC's administrative tax credits data. This data is used to produce the National Statistics publication Child and Working Tax Credits Statistics: Finalised Annual Awards. This publication relates to the complete retrospective picture for the year based on the finalisation of family incomes and circumstances. This dataset includes the tax credit entitlement and the NINOs associated with an application.

The number of unique applications in the tax credit data denotes the number of families and has been used to produce Tables A1 and A2. Tables B1, B2, B3, B4, B5, B6, B7 and B8 assess the tax credit entitlement at an individual level. The tax credit entitlement of sole applications has been allocated wholly to the relevant NINO. The tax credit entitlement of joint applications have been split equally between the two associated NINOs. This enables the analysis to capture the respective individual entitlement of tax credits.

Table A2 breaks down tax credit recipients by out-of-work and in-work families. These are defined as follows:

**In-work families** are defined as being in-work if they are entitled to Working Tax Credit.

**Out-of-work families** are defined as being only entitled to Child Tax Credit, and do not meet the entitlement conditions for Working Tax Credit.

## Identifying Child Benefit claimants

Child Benefit is paid to those responsible for children (aged under 16) or qualifying young people. Awards are subject to residence criteria being satisfied. For further information about who can claim please refer to the HMRC website:

<http://www.hmrc.gov.uk/childbenefit/start/who-qualifies/index.htm>

Families in receipt of Child Benefit are identified using HMRC's administrative Child Benefit data for 2017. This data is used to produce the National Statistics publication Child Benefit Statistics Geographical Analysis August 2017 by HMRC. The statistics are as close to real time as possible and presents a snapshot as at 31st August 2017, including backdated awards relating to new births.

HMRC's administrative Child Benefit data only holds the NINO of the main claimant in Child Benefit recipient families and therefore partners in couple families are not taken into account in the analysis.

## List of tables

A full back series of the tables below, dating back to the 2013-14 tax year, is available in the accompanying Excel workbook.

### **Section A: Tax credit entitlement for non-UK nationals**

Table A1: Breakdown of tax credit entitlement by different family structures, 2016-17.

Table A2: Breakdown of tax credit entitlement by out-of-work and in-work families, 2016-17.

### **Section B: Income Tax, Class 1 and 4 NICs, tax credits and Child Benefit payments for non-UK nationals, 2016-17**

Table B1: Breakdown for all non-UK EEA nationals that interacted with HMRC in 2016-17, grouped by country.

Table B2: Breakdown for all recently arrived non-UK EEA nationals that interacted with HMRC in 2016-17, grouped by country.

Table B3: Breakdown of tax credit entitlement for all non-UK EEA nationals in 2016-17, grouped by country.

Table B4: Breakdown of tax credit entitlement for all recently arrived non-UK EEA nationals in 2016-17, grouped by country.

Table B5: Breakdown for all non-EEA nationals that interacted with HMRC in 2016-17, grouped by country.

Table B6: Breakdown for all recently arrived non-EEA nationals that interacted with HMRC in 2016-17, grouped by country.

Table B7: Breakdown of tax credit entitlement for all non-EEA nationals in 2016-17, grouped by country.

Table B8: Breakdown of tax credit entitlement for all recently arrived non-EEA nationals in 2016-17, grouped by country.

### **Section C: Shares of total income (before and after tax) and Income Tax for percentile groups, 2015-16, for non-UK nationals**

Table C1: Shares of total income (before and after tax) and Income Tax for percentile groups, 2016-17, for non-UK EEA nationals.

Table C2: Shares of total income (before and after tax) and Income Tax for percentile groups, 2016-17, for non-EEA nationals.

### **Section D: Analysis of non-UK nationals according to their highest rate of liability**

Table D1: The Number of non-UK nationals with a Tax Record for 2016-17, and numbers liable at Higher Rate and up to Basic Rate.

## **Section A: Tax credits entitlement for non-UK nationals**

Tables A1 and A2 provide estimates of total tax credit entitlements broken down by family type. Statistics include:

- all tax credit recipient families;
- families with at least one non-UK EEA national adult;
- families with at least one “recently arrived” non-UK EEA national adult;
- families with at least one non-EEA national adult and;
- families with at least one “recently arrived” non-EEA national adult

for the 2016-17 tax year.

The statistics presented are based on the finalised tax credits data for 2016-17.

Tables A1 and A2 also provide estimates of the number of families broken down by family type. Some families may contain both a non-UK EEA national and a non-EEA national. These families would therefore be counted in both the “Families with at least one non-UK EEA national adult” category and the “Families with at least one non-EEA national adult” category. Estimates for the number of families containing only UK nationals cannot be inferred from the table.

# A1

## Breakdown of tax credits entitlement by different family structures 2016-17

	Number of families (thousands)	Working Tax Credit (WTC) entitlement only (£million)	Child Tax Credit (CTC) entitlement only (£million)	WTC & CTC entitlement (£million)	Total tax credits entitlement (£million)	Average annual tax credits entitlement <sup>4</sup> (£)	Number of families receiving more than £10,000 in tax credits (thousands)
<b>All families</b>	4,039	931	10,817	15,220	26,967	6,700	733
<b>Families with at least one non-UK EEA<sup>5</sup> national adult</b>	385	75	651	1,788	2,514	6,500	64
<i>of which: Families with a UK national adult</i>	40	6	97	154	256	6,400	6
<b>Families with at least one recently arrived non-UK EEA national adult</b>	92	23	112	462	597	6,500	14
<i>of which: Families with a UK national adult</i>	6	1	10	26	36	6,600	1

<sup>4</sup> Average annual tax credits entitlement in this table is the average entitlement across all finalised awards. Other statistical publications present averages for awards to families with children only. The two sets of averages are therefore not directly comparable. Amounts have been rounded to the nearest £100.

<sup>5</sup> The 31 EEA countries, for the purpose of this table and included in the figures above, are the 27 member states of the EU plus the three EEA non-EU member states Iceland, Liechtenstein and Norway plus Switzerland. Switzerland is in neither the EU nor the EEA but is part of the single market, which means Swiss nationals have the same rights to live and work in the UK as other EEA nationals.

# A1

## Breakdown of tax credits entitlement by different family structures 2016-17 continued

	Number of families (thousands)	Working Tax Credit (WTC) entitlement only (£million)	Child Tax Credit (CTC) entitlement only (£million)	WTC & CTC entitlement (£million)	Total tax credits entitlement (£million)	Average annual tax credits entitlement <sup>6</sup> (£)	Number of families receiving more than £10,000 in tax credits (thousands)
<b>Families with at least one non-EEA<sup>7</sup> national adult</b>	535	73	1,378	2,833	4,284	8,000	155
<i>of which: Families with a UK national adult</i>	209	34	507	1,192	1,733	8,300	68
<b>Families with at least one recently arrived non-EEA national adult</b>	40	4	90	195	288	7,100	8
<i>of which: Families with a UK national adult</i>	8	1	17	29	47	5,800	1

<sup>6</sup> Average annual tax credits entitlement in this table is the average entitlement across all finalised awards. Other statistical publications present averages for awards to families with children only. The two sets of averages are therefore not directly comparable. Amounts have been rounded to the nearest £100.

<sup>7</sup> Swiss nationals are not included in the non-EEA category.

# A2

## Breakdown of tax credits entitlement by out-of-work and in-work families 2016-17

	Out-of-work families		In-work families	
	Number of families (thousands)	Total tax credits entitlement (£million)	Number of families (thousands)	Total tax credits entitlement <sup>8</sup> (£million)
<b>All families</b>	1,182	7,680	2,857	19,288
<b>Families with at least one non-UK EEA<sup>9</sup> national adult</b>	55	341	330	2,173
<i>of which: Families with a UK national adult</i>	7	43	33	213
<b>Families with at least one recently arrived non-UK EEA national adult</b>	9	54	83	543
<i>of which: Families with a UK national adult</i>	1	5	5	32
<b>Families with at least one non-EEA national adult</b>	140	966	395	3,318
<i>of which: Families with a UK national adult</i>	40	293	169	1,440
<b>Families with at least one recently arrived non-EEA national adult</b>	11	66	30	223
<i>of which: Families with a UK national adult</i>	2	10	6	37

<sup>8</sup> Counts have been rounded to the nearest thousand. Entitlement have been rounded to the nearest million.

<sup>9</sup> The 31 EEA countries, for the purpose of this table and included in the figures above, are the 27 member states of the EU plus the 3 EEA non-EU member states Iceland, Liechtenstein and Norway plus Switzerland. Switzerland is in neither the EU nor the EEA but is part of the single market which means Swiss nationals have the same rights to live and work in the UK as other EEA nationals.

## **Section B: Income Tax, Class 1 and 4 NICs, tax credits and Child Benefit payments for non-UK nationals, 2016-17**

Table B1 provides a breakdown for all non-UK EEA nationals that interacted with HMRC in 2016-17, grouped by country.

Table B2 provides a breakdown for all **recently arrived** non-UK EEA nationals that interacted with HMRC in 2016-17, grouped by country.

Table B3 provides a breakdown of tax credit entitlement for all non-UK EEA nationals in 2016-17, grouped by country.

Table B4 provides a breakdown of tax credit entitlement for all **recently arrived** non-UK EEA nationals in 2016-17, grouped by country.

Table B5 provides a breakdown for all non-EEA nationals that interacted with HMRC in 2016-17, grouped by country.

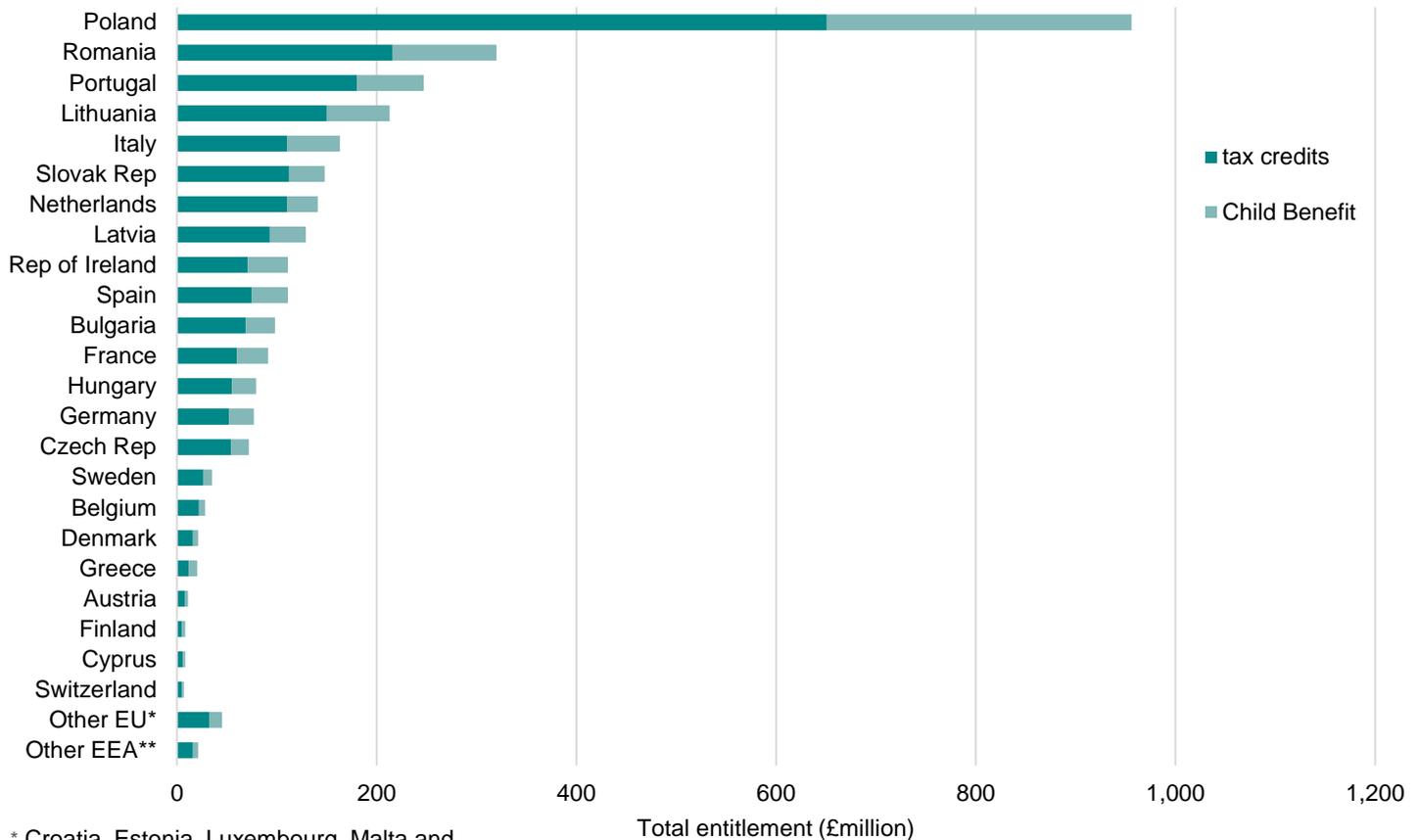
Table B6 provides a breakdown for all **recently arrived** non-EEA nationals that interacted with HMRC in 2016-17, grouped by country.

Table B7 provides a breakdown of tax credit entitlement for all non-EEA nationals in 2016-17, grouped by country.

Table B8 provides a breakdown of tax credit entitlement for all **recently arrived** non-EEA nationals in 2016-17, grouped by country.

Estimates of Income Tax and NICs for 2016-17 are derived from the Survey of Personal Incomes (SPI). As the counts and amounts are sample based estimates, values have been suppressed for some specific countries where underlying sample counts are low. An entry of “-” in a table indicates that the data has been rounded down to 0 or has been withheld in line with HMRC’s Dominance and Disclosure policy.

**Figure 1: Total entitlement to tax credits and Child Benefit to non-UK EEA nationals, by nationality**



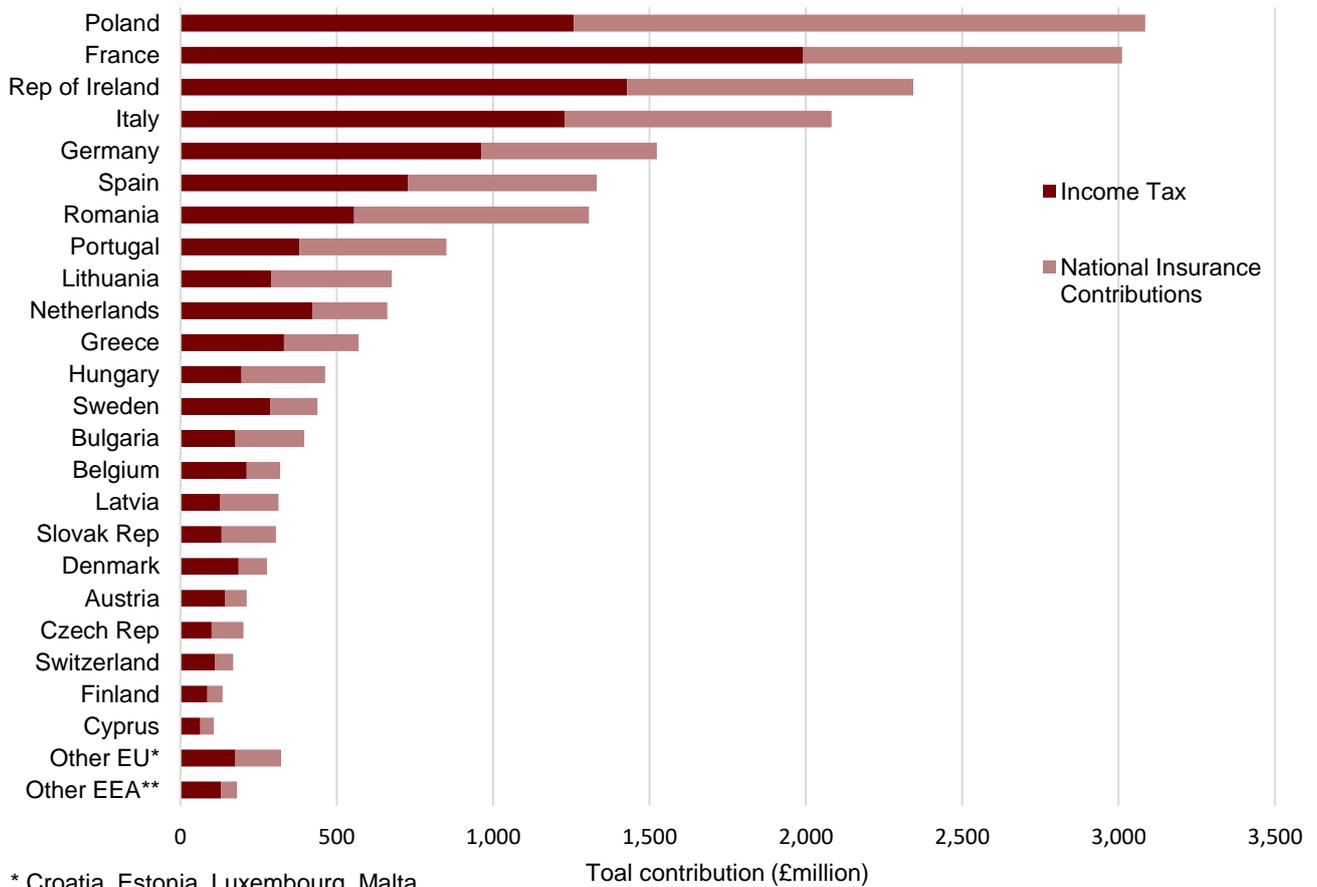
\* Croatia, Estonia, Luxembourg, Malta and Slovenia

\*\*Iceland, Liechtenstein and Norway

As in previous years, Polish nationals had the highest entitlement to tax credits and Child Benefit among non-UK EEA and Swiss nationals in 2016-17. The total tax credits entitlement to Polish nationals of £651 million represents around 2% of the total entitlement to tax credits for all claimants and around 29% of the total tax credit entitlement for all non-UK EEA and Swiss nationals.

Restrictions of freedom of movement to the UK from Romania and Bulgaria ended in 2014 and in the years since, the total entitlement to nationals of these nations has increased, with Romanian nationals now having the second highest entitlement to tax credits and Child Benefit among EU countries.

**Figure 2: Income Tax and Class 1 and 4 National Insurance Contributions for non-UK EEA nationals in 2016-17, by nationality**



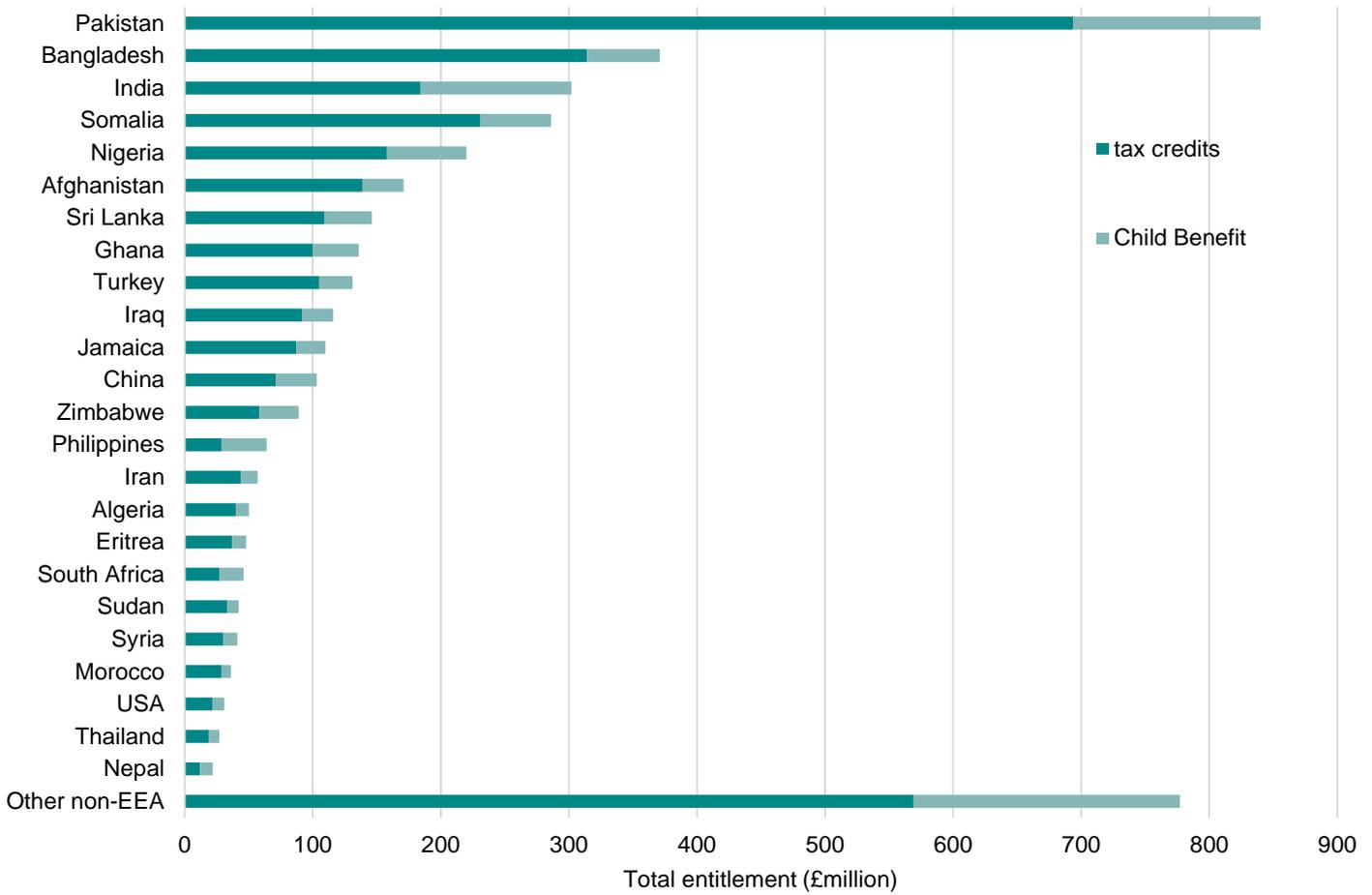
\* Croatia, Estonia, Luxembourg, Malta and Slovenia

\*\*Iceland, Liechtenstein and Norway

Polish nationals contributed the highest amount in Income Tax and National Insurance out of all non-UK EEA and Swiss nationals in 2016-17. The total Income Tax and NICs from Polish nationals of £3,085 million represents around 15% of the total contribution from all non-UK EEA and Swiss nationals.

Although the Income Tax paid by French and Irish nationals was higher than that paid by Polish nationals in 2016-17, the total Income Tax and National Insurance paid by nationals from each of these two countries was lower than for Polish nationals.

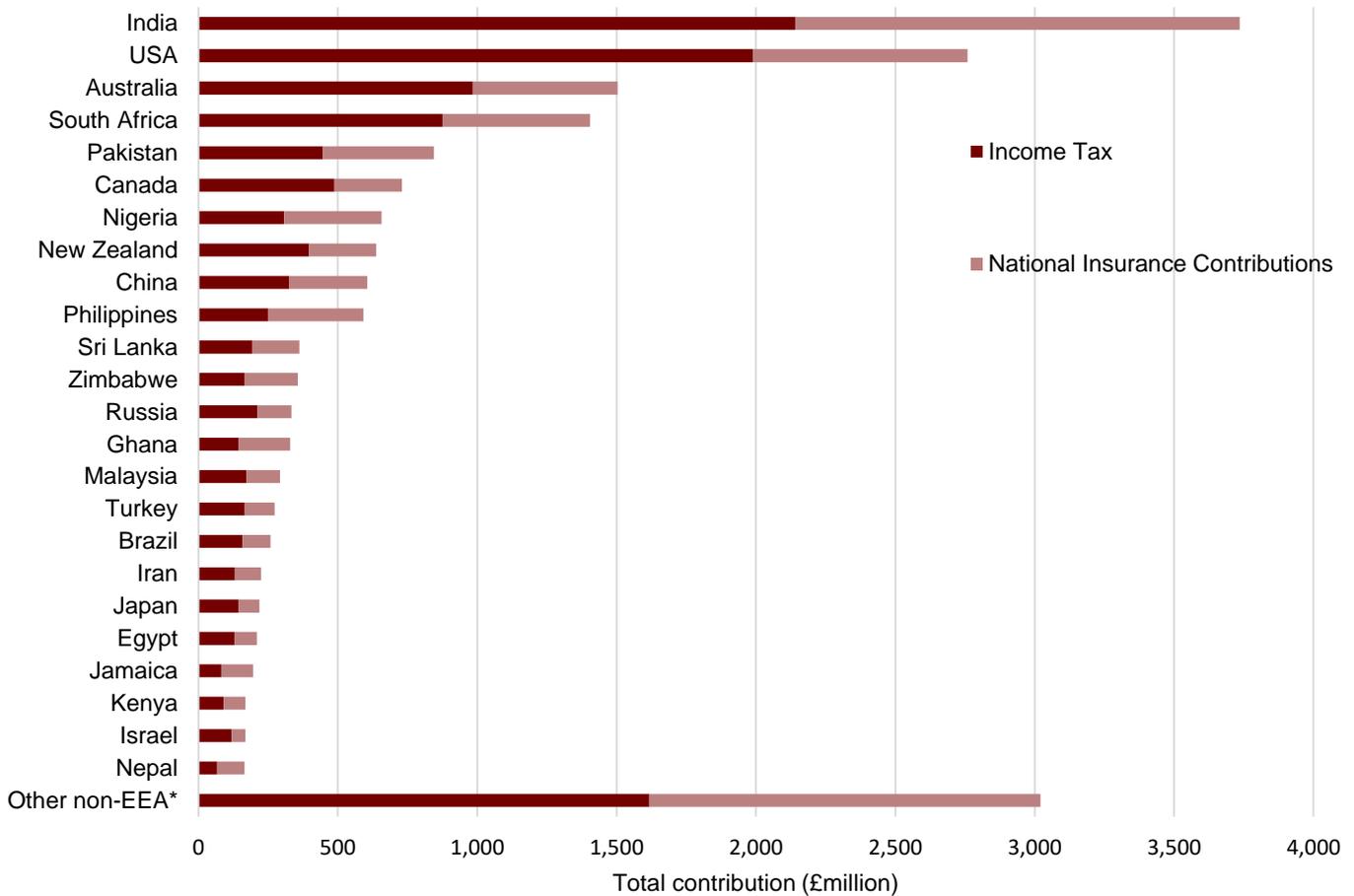
**Figure 3: Total entitlement to tax credits and Child Benefit to non-EEA nationals, by nationality**



Pakistani nationals had the highest total entitlement to tax credits of any non-UK nationals although their entitlement to Child Benefit was less than half that of Polish nationals. After Pakistan, Indian nationals had the second highest total entitlement to Child Benefit among non-EEA countries while Bangladesh had the second highest entitlement to tax credits.<sup>10</sup>

<sup>10</sup> This chart contains all countries listed in table B5. Any countries not explicitly listed are contained within the “Other non-EEA” category.

**Figure 4: Income Tax and Class 1 and 4 National Insurance Contributions for non-EEA nationals in 2016-17, by nationality**



Indian nationals contributed the most in Income Tax and National Insurance of any non-UK nationals. The total Income Tax and NICs contributions of £3,753 million from Indian nationals accounted for around 19% of contributions from non-EEA nationals. After India, nationals from the USA contributed the second highest amount (£2,759 million) in both Income Tax and National Insurance.<sup>11</sup>

<sup>11</sup> This chart contains all countries listed in table B5. Any countries not explicitly listed are contained within the “Other non-EEA” category.

# B1 Income Tax, Class 1 and 4 National Insurance Contributions, tax credits and Child Benefit payments for non-UK EEA nationals in 2016-17, grouped by country

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child Benefit	
	Total number of individuals (thousands)	Total Income Tax amount (£million)	Total number of individuals (thousands)	Total NICs amount (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)	Total number of individuals (thousands)	Total Child Benefit entitlement (£million)
Austria	8	142	10	69	2	8	2	3
Belgium	11	211	15	107	4	22	3	6
Bulgaria	72	175	126	221	25	69	21	29
Cyprus	8	63	10	44	2	6	1	2
Czech Rep	25	99	41	102	12	54	11	18
Denmark	9	186	11	90	3	16	3	5
Finland	7	86	9	48	1	5	2	3
France	97	1,991	125	1,020	13	60	19	31
Germany	64	962	78	561	12	52	15	25
Greece	37	331	51	239	4	12	5	8
Hungary	80	195	109	268	18	55	16	24
Rep of Ireland	130	1,428	145	915	15	71	24	40
Italy	137	1,228	202	854	29	110	31	53
Latvia	56	127	82	186	25	93	25	36
Lithuania	121	290	175	385	41	150	44	63
Netherlands	34	421	46	240	18	110	15	31
Poland	553	1,258	773	1,827	203	651	210	305
Portugal	123	380	168	470	45	180	43	67
Romania	255	555	421	751	73	216	70	104
Slovak Rep	47	131	71	174	26	112	21	36
Spain	106	728	160	603	19	75	22	36
Sweden	19	287	24	151	5	26	5	9
<i>Total other EU<sup>12</sup></i>	26	176	33	146	8	32	8	13
<b>Total EU</b>	<b>2,025</b>	<b>11,451</b>	<b>2,883</b>	<b>9,472</b>	<b>602</b>	<b>2,186</b>	<b>616</b>	<b>947</b>
<i>Total other EEA<sup>13</sup></i>	6	129	9	52	2	16	2	5
<b>Total EEA</b>	<b>2,032</b>	<b>11,580</b>	<b>2,892</b>	<b>9,524</b>	<b>605</b>	<b>2,202</b>	<b>619</b>	<b>951</b>
Switzerland	6	110	8	58	1	5	1	2
<b>Total EEA and Switzerland</b>	<b>2,038</b>	<b>11,690</b>	<b>2,900</b>	<b>9,583</b>	<b>606</b>	<b>2,207</b>	<b>620</b>	<b>953</b>

<sup>12</sup> Croatia, Estonia, Luxembourg, Malta and Slovenia

<sup>13</sup> Iceland, Liechtenstein & Norway

## **B2** Income Tax, Class 1 and 4 National Insurance Contributions, tax credits and Child Benefit payments for recently arrived non-UK EEA nationals in 2016-17, grouped by country

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child Benefit	
	Total number of individuals (thousands)	Total Income Tax amount (£million)	Total number of individuals (thousands)	Total NICs amount (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)	Total number of individuals (thousands)	Total Child Benefit entitlement (£million)
Belgium	4	53	6	32	1	4	1	1
Bulgaria	34	52	73	94	10	24	7	10
Cyprus	3	6	5	10	-	1	-	-
Czech Rep	8	17	17	27	2	6	1	2
Denmark	2	47	3	21	-	1	-	-
France	34	488	52	307	1	5	2	3
Germany	16	162	22	119	1	5	1	2
Greece	16	59	27	72	2	5	2	3
Hungary	31	56	49	91	6	15	4	6
Rep of Ireland	28	151	40	154	3	19	3	7
Italy	65	289	120	302	17	63	15	29
Latvia	10	17	21	30	3	9	2	3
Lithuania	25	40	49	68	6	17	5	7
Netherlands	9	66	16	55	3	15	2	4
Poland	134	216	243	389	34	90	27	37
Portugal	50	131	75	180	12	40	11	17
Romania	184	308	327	506	44	109	36	52
Slovak Rep	10	18	19	31	4	14	2	4
Spain	52	264	96	252	9	34	9	15
Sweden	5	50	8	35	1	3	1	1
<i>Total other EU<sup>14</sup></i>	9	101	15	63	1	3	1	1
<b>Total EU</b>	<b>726</b>	<b>2,588</b>	<b>1,284</b>	<b>2,838</b>	<b>160</b>	<b>482</b>	<b>132</b>	<b>204</b>
<i>Total other EEA<sup>15</sup></i>	2	17	4	11	1	4	-	1
<b>Total EEA</b>	<b>728</b>	<b>2,606</b>	<b>1,288</b>	<b>2,849</b>	<b>161</b>	<b>486</b>	<b>132</b>	<b>205</b>
Switzerland	2	30	3	18	-	1	-	-
<b>Total EEA and Switzerland</b>	<b>730</b>	<b>2,636</b>	<b>1,291</b>	<b>2,867</b>	<b>161</b>	<b>487</b>	<b>132</b>	<b>205</b>

<sup>14</sup> Austria, Croatia, Estonia, Finland, Luxembourg, Malta and Slovenia

<sup>15</sup> Iceland, Liechtenstein and Norway

## B3 A breakdown of tax credits payments for non-UK EEA nationals in 2016-17, grouped by country

	Receiving the Working Tax Credit only		Receiving the Child Tax Credit only		Receiving the Child Tax Credit and Working Tax Credit		Total tax credits	
	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)
Austria	-	-	1	2	1	6	2	8
Belgium	-	-	1	5	2	17	4	22
Bulgaria	4	6	7	13	13	50	25	69
Cyprus	-	-	1	2	1	4	2	6
Czech Rep	1	2	5	18	6	34	12	54
Denmark	-	-	1	4	2	12	3	16
Finland	-	-	-	1	1	4	1	5
France	1	2	6	19	6	40	13	60
Germany	1	2	4	13	7	37	12	52
Greece	1	1	2	4	2	8	4	12
Hungary	3	3	7	16	8	36	18	55
Rep of Ireland	1	2	9	33	5	35	15	71
Italy	2	3	9	22	18	85	29	110
Latvia	3	3	11	27	12	64	25	93
Lithuania	4	5	17	37	20	108	41	150
Netherlands	1	2	6	26	11	82	18	110
Poland	20	22	92	193	91	436	203	651
Portugal	4	4	19	53	23	123	45	180
Romania	10	10	24	45	39	161	73	216
Slovak Rep	3	3	10	36	13	73	26	112
Spain	2	2	7	18	11	55	19	75
Sweden	-	-	2	7	3	19	5	26
<i>Total other EU<sup>16</sup></i>	-	1	4	11	4	20	8	32
<b>Total EU</b>	<b>63</b>	<b>73</b>	<b>241</b>	<b>605</b>	<b>298</b>	<b>1,509</b>	<b>602</b>	<b>2,186</b>
<i>Total other EEA<sup>17</sup></i>	-	-	1	3	1	12	2	16
<b>Total EEA</b>	<b>63</b>	<b>73</b>	<b>242</b>	<b>608</b>	<b>299</b>	<b>1,521</b>	<b>605</b>	<b>2,202</b>
Switzerland	-	-	-	1	1	4	1	5
<b>Total EEA and Switzerland</b>	<b>63</b>	<b>73</b>	<b>243</b>	<b>609</b>	<b>300</b>	<b>1,525</b>	<b>606</b>	<b>2,207</b>

<sup>16</sup> Croatia, Estonia, Luxembourg, Malta and Slovenia

<sup>17</sup> Iceland, Liechtenstein and Norway

## B4 A breakdown of tax credits payments for recently arrived non-UK EEA nationals in 2016-17, grouped by country

	Receiving the Working Tax Credit only		Receiving the Child Tax Credit only		Receiving the Child Tax Credit and Working Tax Credit		Total tax credits	
	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)
Belgium	-	-	-	1	1	3	1	4
Bulgaria	2	2	3	4	6	18	10	24
Cyprus	-	-	-	-	-	1	-	1
Czech Rep	-	-	-	1	1	4	2	6
Denmark	-	-	-	-	-	1	-	1
France	-	-	-	1	1	4	1	5
Germany	-	-	-	1	1	4	1	5
Greece	-	-	1	1	1	3	2	5
Hungary	1	1	2	4	3	10	6	15
Rep of Ireland	-	-	2	8	1	11	3	19
Italy	1	1	3	9	12	53	17	63
Latvia	-	-	1	2	1	6	3	9
Lithuania	1	1	2	3	3	13	6	17
Netherlands	-	-	1	2	2	12	3	15
Poland	5	5	13	23	16	62	34	90
Portugal	1	1	4	9	7	30	12	40
Romania	8	7	12	20	23	82	44	109
Slovak Rep	1	1	1	3	2	11	4	14
Spain	1	1	3	6	6	26	9	34
Sweden	-	-	-	1	-	3	1	3
<i>Total other EU<sup>18</sup></i>	-	-	-	1	-	2	1	3
<b>Total EU</b>	<b>24</b>	<b>22</b>	<b>49</b>	<b>101</b>	<b>88</b>	<b>359</b>	<b>160</b>	<b>482</b>
<i>Total other EEA<sup>19</sup></i>	-	-	-	1	-	3	1	4
<b>Total EEA</b>	<b>24</b>	<b>22</b>	<b>49</b>	<b>102</b>	<b>88</b>	<b>362</b>	<b>161</b>	<b>486</b>
Switzerland	-	-	-	-	-	1	-	1
<b>Total EEA and Switzerland</b>	<b>24</b>	<b>22</b>	<b>49</b>	<b>102</b>	<b>88</b>	<b>363</b>	<b>161</b>	<b>487</b>

<sup>18</sup> Austria, Croatia, Estonia, Finland, Luxembourg, Malta and Slovenia

<sup>19</sup> Iceland, Liechtenstein and Norway

**B5** Income Tax, Class 1 and 4 National Insurance Contributions, tax credits and Child Benefit payments for non-EEA<sup>20</sup> nationals in 2016-17, grouped by country

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child Benefit	
	Total number of individuals (thousands)	Total Income Tax amount (£million)	Total number of individuals (thousands)	Total NICs amount (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)	Total number of individuals (thousands)	Total Child Benefit entitlement (£million)
Afghanistan	8	20	14	21	27	139	15	32
Albania	9	31	12	31	5	20	4	7
Algeria	7	35	10	35	9	40	5	10
Argentina	2	66	3	32	-	1	1	1
Australia	60	985	64	519	2	7	5	7
Bangladesh	23	67	47	75	71	314	31	57
Belarus	2	18	2	12	1	2	1	1
Brazil	18	158	25	100	6	21	6	8
Cameroon	4	18	6	23	3	13	3	5
Canada	26	487	29	243	2	7	3	5
China	51	324	70	282	19	71	21	32
Colombia	10	55	11	46	3	11	3	4
Egypt	10	129	12	80	3	12	2	3
Eritrea	7	11	10	19	8	37	6	11
Ethiopia	6	24	7	28	5	24	4	7
Gambia	6	12	8	21	4	21	3	6
Ghana	44	145	55	184	19	100	20	36
Guyana	5	16	5	19	1	3	1	1
India	277	2,141	308	1,594	60	184	77	118
Indonesia	2	11	3	11	1	3	1	1
Iran	20	131	24	93	14	44	10	13
Iraq	12	82	18	53	21	92	13	24
Israel	6	118	6	50	2	11	1	2
Jamaica	30	82	38	114	16	87	15	23
Japan	12	144	13	75	1	5	3	4
Jordan	2	26	2	18	1	4	1	1
Kenya	15	90	18	79	4	19	5	8
Lebanon	5	65	5	35	3	12	2	3

<sup>20</sup> Non-EEA nationals do not include Switzerland. Statistics for Swiss nationals are included with EEA nationals.

**B5** Income Tax, Class 1 and 4 National Insurance Contributions, tax credits and Child Benefit payments for non-EEA<sup>21</sup> nationals in 2016-17, grouped by country (continued)

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child Benefit	
	Total number of individuals (thousands)	Total Income Tax amount (£million)	Total number of individuals (thousands)	Total NICs amount (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)	Total number of individuals (thousands)	Total Child Benefit entitlement (£million)
Macedonia	2	14	3	11	1	5	1	2
Malawi	3	14	5	15	1	6	1	2
Malaysia	17	172	20	121	3	10	4	6
Mauritius	13	74	14	70	2	7	3	5
Mexico	4	44	5	32	-	2	1	1
Morocco	6	40	7	32	7	29	4	7
Nepal	28	67	38	98	5	12	7	10
New Zealand	31	396	33	241	1	4	3	4
Nigeria	77	307	97	350	33	158	35	62
Pakistan	97	446	145	398	152	694	75	146
Peru	2	13	3	13	1	2	1	1
Philippines	73	249	79	343	9	29	23	35
Russia	15	211	17	122	3	10	4	6
Serbia	5	28	6	22	3	11	2	4
Sierra Leone	9	31	10	39	4	22	5	8
Singapore	4	77	5	43	-	1	1	1
Somalia	11	27	19	42	31	231	22	55
South Africa	66	875	70	529	7	27	12	19
South Korea	5	44	7	32	1	3	1	2
Sri Lanka	40	192	51	170	29	109	23	37
Sudan	4	23	5	22	7	33	5	9
Syria	3	22	4	17	9	30	5	11
Tanzania	4	23	5	17	2	10	2	3
Thailand	13	30	21	39	5	19	6	8
Trinidad & Tobago	5	47	6	41	1	4	2	2
Turkey	24	166	32	107	25	105	16	26
Uganda	8	32	10	38	4	23	5	8

<sup>21</sup> Non-EEA nationals do not include Switzerland. Statistics for Swiss nationals are included with EEA nationals.

**B5** Income Tax, Class 1 and 4 National Insurance Contributions, tax credits and Child Benefit payments for non-EEA<sup>22</sup> nationals in 2016-17, grouped by country (continued)

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child Benefit	
	Total number of individuals (thousands)	Total Income Tax amount (£million)	Total number of individuals (thousands)	Total NICs amount (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)	Total number of individuals (thousands)	Total Child Benefit entitlement (£million)
Ukraine	11	72	14	58	2	9	3	5
USA	57	1,988	58	771	5	22	6	9
Venezuela	3	26	3	18	1	2	1	1
Vietnam	6	19	9	15	4	16	3	5
Zambia	5	26	6	27	1	5	2	3
Zimbabwe	41	166	50	190	14	58	19	31
<i>Total other non-EEA</i>	60	334	85	282	43	221	35	65
<b>Total non-EEA</b>	<b>1,434</b>	<b>11,787</b>	<b>1,771</b>	<b>8,255</b>	<b>727</b>	<b>3,233</b>	<b>599</b>	<b>1,026</b>

<sup>22</sup> Non-EEA nationals do not include Switzerland. Statistics for Swiss nationals are included with EEA nationals.

**B6** Income Tax, Class 1 and 4 National Insurance Contributions, tax credits and Child Benefit Payments for recently arrived non-EEA<sup>23</sup> nationals in 2016-17, grouped by country

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child Benefit	
	Total number of individuals (thousands)	Total Income Tax amount (£million)	Total number of individuals (thousands)	Total NICs amount (£million)	Total number of individuals (thousands)	Total tax credits entitlement (£million)	Total number of individuals (thousands)	Total Child Benefit entitlement (£million)
Australia	21	207	28	144	-	-	-	-
Brazil	3	38	6	23	1	1	-	-
Canada	8	77	11	53	-	-	-	-
China	10	71	18	59	-	1	-	-
Ghana	4	9	8	14	1	4	-	-
India	41	281	50	230	6	14	1	1
Japan	2	46	3	18	-	-	-	-
Malaysia	3	23	4	19	-	-	-	-
New Zealand	9	43	13	51	-	-	-	-
Nigeria	5	10	15	18	2	7	1	1
Pakistan	8	34	19	38	10	32	2	3
Philippines	7	20	8	28	-	1	-	-
Russia	4	51	4	33	-	1	-	-
South Africa	7	70	9	50	-	-	-	-
Turkey	3	22	5	14	1	2	-	-
Ukraine	3	18	4	15	-	-	-	-
USA	16	550	19	243	-	1	-	-
<i>Total other non-EEA</i>	46	277	91	234	34	106	13	23
<b>Total non-EEA</b>	<b>201</b>	<b>1,849</b>	<b>317</b>	<b>1,286</b>	<b>57</b>	<b>171</b>	<b>19</b>	<b>32</b>

<sup>23</sup> Non-EEA nationals do not include Switzerland. Statistics for Swiss nationals are included with EEA nationals.

# B7 A breakdown of tax credits payments for non-EEA<sup>24</sup> nationals in 2016-17, grouped by country

	Receiving the Working Tax Credit only		Receiving the Child Tax Credit only		Receiving the Child Tax Credit and Working Tax Credit		Total tax credits	
	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)
Afghanistan	1	2	7	25	19	113	27	139
Albania	-	-	3	9	2	11	5	20
Algeria	-	-	5	16	4	24	9	40
Argentina	-	-	-	-	-	1	-	1
Australia	-	-	1	3	1	4	2	7
Bangladesh	3	4	23	79	45	231	71	314
Belarus	-	-	-	1	-	1	1	2
Brazil	-	-	3	7	3	14	6	21
Cameroon	-	-	2	6	1	7	3	13
Canada	-	-	1	3	1	4	2	7
China	1	1	8	20	10	50	19	71
Colombia	-	-	1	4	1	7	3	11
Egypt	-	-	2	5	1	6	3	12
Eritrea	1	1	4	20	3	16	8	37
Ethiopia	-	1	3	11	2	13	5	24
Gambia	-	-	3	10	2	12	4	21
Ghana	1	1	10	38	8	61	19	100
Guyana	-	-	-	1	-	2	1	3
India	6	7	29	64	26	112	60	184
Indonesia	-	-	-	1	-	1	1	3
Iran	1	2	8	21	5	21	14	44
Iraq	1	1	11	41	10	50	21	92
Israel	-	-	-	2	1	9	2	11
Jamaica	1	1	8	33	7	53	16	87
Japan	-	-	1	2	1	3	1	5
Jordan	-	-	-	2	-	2	1	4
Kenya	-	-	3	8	2	10	4	19
Lebanon	-	-	1	4	1	8	3	12
Macedonia	-	-	1	2	1	3	1	5

<sup>24</sup> Non-EEA nationals do not include Switzerland. Statistics for Swiss nationals are included with EEA nationals.

**B7****A breakdown of tax credits payments for non-EEA<sup>25</sup> nationals in 2016-17, grouped by country (continued)**

	Receiving the Working Tax Credit only		Receiving the Child Tax Credit only		Receiving the Child Tax Credit and Working Tax Credit		Total tax credits	
	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)
Malawi	-	-	1	2	1	3	1	6
Malaysia	-	-	1	4	1	7	3	10
Mauritius	-	-	1	3	1	4	2	7
Mexico	-	-	-	1	-	1	-	2
Morocco	-	-	3	11	3	17	7	29
Nepal	-	-	4	6	1	6	5	12
New Zealand	-	-	1	2	-	2	1	4
Nigeria	1	2	19	67	13	89	33	158
Pakistan	10	17	55	198	87	479	152	694
Peru	-	-	-	1	-	1	1	2
Philippines	-	-	6	13	3	15	9	29
Russia	-	-	1	4	1	6	3	10
Serbia	-	-	1	4	1	7	3	11
Sierra Leone	-	-	2	9	2	13	4	22
Singapore	-	-	-	-	-	-	-	1
Somalia	1	1	14	86	16	144	31	231
South Africa	-	1	4	12	3	15	7	27
South Korea	-	-	1	1	-	2	1	3
Sri Lanka	1	2	10	26	17	81	29	109
Sudan	1	1	4	15	3	17	7	33
Syria	-	-	6	16	3	14	9	30
Tanzania	-	-	1	4	1	5	2	10
Thailand	-	-	3	7	2	11	5	19
Trinidad & Tobago	-	-	1	2	-	2	1	4
Turkey	1	2	9	28	15	76	25	105
Uganda	-	-	2	10	2	12	4	23
Ukraine	-	-	1	3	1	6	2	9
USA	-	1	2	7	2	14	5	22
Venezuela	-	-	-	1	-	1	1	2

<sup>25</sup> Non-EEA nationals do not include Switzerland. Statistics for Swiss nationals are included with EEA nationals.

**B7****A breakdown of tax credits payments for non-EEA nationals in 2016-17, grouped by country (continued)**

	<b>Receiving the Working Tax Credit only</b>		<b>Receiving the Child Tax Credit only</b>		<b>Receiving the Child Tax Credit and Working Tax Credit</b>		<b>Total tax credits</b>	
	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)
Vietnam	-	-	2	5	2	11	4	16
Zambia	-	-	1	2	-	3	1	5
Zimbabwe	-	1	8	28	5	30	14	58
<i>Total other non-EEA</i>	2	3	24	103	17	116	43	221
<b>Total non-EEA</b>	<b>38</b>	<b>58</b>	<b>328</b>	<b>1,120</b>	<b>361</b>	<b>2,056</b>	<b>727</b>	<b>3,233</b>

# B8

## A breakdown of tax credits payments for recently arrived non-EEA<sup>26</sup> nationals in 2016-17, grouped by country

	Receiving the Working Tax Credit only		Receiving the Child Tax Credit only		Receiving the Child Tax Credit and Working Tax Credit		Total tax credits	
	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)	Total number of individuals (thousands)	Total entitlement (£million)
Australia	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	1	1	1
Canada	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	1
Ghana	-	-	1	1	1	3	1	4
India	-	-	2	4	3	10	6	14
Japan	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nigeria	-	-	1	3	1	14	2	17
Pakistan	-	-	4	7	6	25	10	32
Philippines	-	-	-	-	-	-	-	1
Russia	-	-	-	-	-	-	-	1
South Africa	-	-	-	-	-	-	-	-
Turkey	-	-	-	1	1	2	1	2
Ukraine	-	-	-	-	-	-	-	-
USA	-	-	-	-	-	1	-	1
<i>Total other non-EEA</i>	1	1	18	45	15	59	34	106
<b>Total non-EEA</b>	<b>2</b>	<b>2</b>	<b>27</b>	<b>63</b>	<b>28</b>	<b>106</b>	<b>57</b>	<b>171</b>

<sup>26</sup> Non-EEA nationals do not include Switzerland. Statistics for Swiss nationals are included with EEA nationals.

## Section C: Shares of total income (before and after tax) and Income Tax for percentile groups, 2016-17, for non-UK nationals

Tables C1 and C2 provide an analysis into the distribution and shares of total income (before and after tax) for non-UK nationals in the 2016-17 tax year. These figures are drawn from the Survey of Personal Incomes (SPI) 2016-17.

### C1 Shares of total income (before and after tax) and Income Tax for percentile groups, 2016-17 for non-UK EEA nationals

Taxpayers only

Percentile groups <sup>27</sup> (ranged on total income before tax)	Bottom					Top					Total (all taxpayers) £billion	Percentage
	1%	5%	10%	25%	50%	50%	25%	10%	5%	1%		
<b>Share of total income before tax</b>											<b>Total income before tax (£bn)</b>	
All non-UK EEA nationals	0.3%	1.8%	3.7%	10.5%	24.6%	75.4%	56.0%	38.6%	29.8%	16.7%	65.5	
Non-UK EEA nationals recently arrived in UK since 06/04/2013	0.4%	2.2%	4.6%	12.7%	28.9%	71.1%	50.3%	32.8%	24.2%	13.0%	18.5	
<b>Share of total income after tax</b>											<b>Total income after tax (£bn)</b>	
All non-UK EEA nationals	0.4%	2.1%	4.5%	12.3%	28.2%	71.8%	50.6%	32.2%	23.4%	12.1%	53.8	
Non-UK EEA nationals recently arrived in UK since 06/04/2013	0.5%	2.6%	5.3%	14.4%	32.2%	67.8%	45.8%	27.8%	19.2%	9.1%	15.8	
<b>Share of total tax</b>											<b>Total tax (£bn)</b>	
All non-UK EEA nationals	0.0%	0.1%	0.3%	2.0%	7.8%	92.2%	80.8%	68.4%	59.2%	38.0%	11.7	
Non-UK EEA nationals recently arrived in UK since 06/04/2013	0.0%	0.1%	0.4%	2.3%	9.3%	90.7%	77.5%	62.9%	54.4%	36.2%	2.6	
Percentile points for total income before tax											<b>Amounts (£)</b>	
	1	5	10	25	50	75	90	95	99		<b>Mean</b>	
All non-UK EEA nationals	11,200	12,000	13,000	15,800	20,800	30,400	47,700	70,400	198,300		32,100	
Non-UK EEA nationals recently arrived in UK since 06/04/2013	11,100	11,800	12,500	14,600	18,200	24,800	37,100	51,800	114,300		25,300	

<sup>27</sup> The percentile groups are calculated independently for each group and therefore the top 1% of "All non-UK EEA nationals" reflects the 1% of individuals with the highest income before tax in that group.

## C2 Shares of total income (before and after tax) and Income Tax for percentile groups, 2016-17 for non-EEA nationals

Taxpayers only

Percentage

Percentile groups <sup>28</sup> (ranged on total income before tax)	Bottom					Top					Total (all taxpayers) £billion
	1%	5%	10%	25%	50%	50%	25%	10%	5%	1%	
<b>Share of total income before tax</b>											<b>Total income before tax (£bn)</b>
All non-EEA nationals	0.2%	1.4%	2.9%	8.5%	21.6%	78.4%	58.2%	39.8%	30.1%	16.7%	58.9
Non-EEA nationals recently arrived in UK since 06/04/2013	0.2%	1.3%	2.8%	8.0%	19.7%	80.3%	61.8%	43.9%	34.1%	18.7%	8.3
<b>Share of total income after tax</b>											<b>Total income after tax (£bn)</b>
All non-EEA nationals	0.3%	1.7%	3.6%	10.2%	25.2%	74.8%	52.7%	33.3%	24.1%	12.7%	47.1
Non-EEA nationals recently arrived in UK since 06/04/2013	0.3%	1.7%	3.5%	10.0%	23.7%	76.3%	55.3%	36.1%	26.6%	13.9%	6.5
<b>Share of total tax</b>											<b>Total tax (£bn)</b>
All non-EEA nationals	0.0%	0.1%	0.3%	1.7%	7.6%	92.4%	80.5%	65.9%	54.3%	32.5%	11.8
Non-EEA nationals recently arrived in UK since 06/04/2013	0.0%	0.1%	0.2%	1.2%	5.5%	94.5%	84.7%	71.5%	60.1%	35.5%	1.8
Percentile points for total income before tax											<b>Amounts (£)</b>
	1	5	10	25	50	75	90	95	99		<b>Mean</b>
All non-EEA nationals	11,100	12,100	13,400	17,500	26,300	41,500	66,400	98,100	239,500		41,100
Non-EEA nationals recently arrived in UK since 06/04/2013	10,900	11,900	12,800	16,000	24,100	39,100	67,100	102,800	304,800		41,500

Source: Survey of Personal Incomes 2016-17, matched to Adult NINO registration data

<sup>28</sup> The percentile groups are calculated independently for each group and therefore the top 1% of "All non-EEA nationals" reflects the 1% of individuals with the highest income before tax in that group.

## Section D: Analysis of non-UK nationals according to their highest rate of liability

Table D1 presents the number of non-UK nationals who have an Income Tax record for the 2016-17 tax year. Taxpayers are subdivided by their highest rate of liability.

### **D1** The number of non-UK nationals with an Income Tax record for 2016-17 and numbers liable at higher rate and up to basic rate

*Thousands*

	<b>Non-UK EEA</b>	<b>Non-EEA</b>
<b>Individuals with an Income Tax record for 2016-17</b>	3,553	2,469
Of which liable to:		
<b>Higher rate or above</b>	234	302
<b>Basic rate</b>	1,804	1,132

Estimates are based on the Survey of Personal Incomes 2016-17