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**Income Tax, NICs,
Tax Credits and
Child Benefit
Statistics for EEA
Nationals**

2013 to 2014

Income Tax, NICs, Tax Credits and Child Benefit Statistics for EEA Nationals

2013-14

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Introduction

In August 2016, HM Revenue and Customs (HMRC) published analysis detailing the Income Tax, National Insurance Contributions (NICs), tax credits, and Child Benefits paid by and to non-UK EEA nationals in 2013-14. This experimental statistics release updates those statistics following an improvement to the estimation methodology. Key statistics include:

- Tax credit entitlement for households with at least one non-UK EEA national;
- Income Tax and National Insurance Contributions (NICs), and tax credits, and Child Benefits paid by and to non-UK EEA nationals by country;
- Shares of total income (before and after tax) and Income Tax for percentile groups; and
- The number of non-UK EEA nationals with an Income Tax record for the 2013-14 tax year liable to the higher rate and basic rate of Income Tax.

Details are provided regarding the data sources used and the associated caveats of its use. Part of this analysis is based on a sample, and therefore assumes a rounding convention consistent with corresponding published National Statistics.

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 individuals National Insurance Number (NINO). This does not include other taxes paid by individuals such as VAT or business taxes such as Corporation Tax or Business Rates.

References to nationality throughout this publication are based on the Nationality At Adult NINO Registration (NAANR) for individuals who have been allocated a NINO through the adult NINO registration process. This release does not include information on individuals who have subsequently naturalised after applying for a NINO through the NAANR process, or the nationality of individuals who have been allocated a NINO through the juvenile registration process.

Key Findings

- In 2013-14, EEA nationals paid £12.1 billion more Income Tax and National Insurance than they took out in tax credits and Child Benefit.
- Families with at least one non-UK EEA national make up 8% of all families claiming tax credits.

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.

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

The methodology used to produce the statistics in this release is still being developed which is why it is therefore appropriate that the statistics being released are classed as experimental statistics. We hope that it also encourages users to provide us with their thoughts and suggestions of how useful the statistics are and what can be done to improve them.

It must be emphasised that the label of experimental statistics does not mean that the statistics are of low quality, but it does signify that the statistics are novel and still being developed.

Methodology

This section provides details on the information, data, and methodology used to produce the statistics in this release, along with their limitations.

Identifying nationality of individuals

The nationality of individuals is taken from National Insurance records. The nationality of applicants is recorded at the point when a National Insurance Number (NINo) is allocated. This happens in a number of ways:

1. For most UK individuals, NINos are automatically issued to individuals who have been registered for Child Benefit when they turn 15 years and 9 months. This process does not record information on the nationality of the individual.
2. Individuals that are not allocated a NINo through this process have to apply for a NINo through The Department of Work and Pensions' NINo registration process. The Nationality recorded at the time of this allocation is known as Nationality At Adult NINo Registration (NAANR). This is the source of nationality used in this publication.

There are some data quality issues relating to the completeness of NINo registrations data from 1975 to 2002, and data before 1975 are not held. Individuals are classified as UK nationals if they were not included in the non-UK nationals at the time of their NINo registration data and incomplete data before 1975 might have led to falsely classifying individuals' nationality and therefore allocating them to the wrong country grouping.

Current nationality is not available; nationality at point of registration is available and is used here but is only available for those allocated a NINo through the adult registration process. At present, there are a relatively small number of current non-UK nationals who were not allocated a NINo through the adult registration process and are therefore not included in this analysis. This refers to children (aged 16 and under) who arrived in the UK, were given a child reference number and received a NINo through the juvenile allocation process when they reached 16. The NINo registration date does not represent the date an individual arrived in the UK. It often takes months, sometimes years, between arrival and registering for a NINo.

It is important to note that the information on the National Insurance system is not intended to be a precise and continuing reflection of the individual account holder's citizenship. Caution should be used against the use of the National Insurance Number and related data, including nationality, without that context considered. The information on allocation and nationality is available in DWP published statistics, providing broad and accessible information on allocation background.

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

The DWP operate the NINo Allocation service which contains the information on individual nationalities. 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.

This dataset is then matched to the NINo of individuals in the Income Tax, National Insurance, tax credit, and Child Benefit datasets described below to provide the data for the various statistics in this publication. Individuals are then grouped by non-UK EEA country according to the nationality registered at NINo allocation. This methodology is consistent across publications and statistics within HMRC, DWP and ONS relating to foreign nationals.

Individuals who, when applying for a NINo through the NAANR process, declared their nationality as 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 in order to allocate to the appropriate new countries. This is due to the significant variation of average tax paid by individuals from the new countries that constituted to 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 increases the number of cases in 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 from the EEA definition. Swiss nationals are treated as EEA nationals for immigration purposes and so have also been included in the EEA country grouping in all tables in this publication.

Defining recently arrived non-UK EEA nationals

“Recently arrived” for the purposes of these estimates means that the effective date of arrival is from 6th April 2010 to 5th April 2014 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 occasionally.

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 and 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/uploads/system/uploads/attachment_data/file/503472/SPI_National_Statistics_T3_1_to_T3_11.pdf

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 credit 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, and D1 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 Credits.

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 2014. This data is used to produce the National Statistics publication Child Benefit Statistics Geographical Analysis August 2014 by HMRC. The statistics are as close to real time as possible and presents a snapshot as at 31st August 2014, including backdated awards relating to new births. HMRC's administrative Child Benefit data only holds the NINO of the main claimant adults in Child Benefit recipient families and therefore partners in couple families are not taken into account in the analysis.

Results:

The tables in the following section provide statistics on:

A: Breakdown of tax credit entitlement of different family structures 2013-14

B: Income Tax and Class 1 and 4 National Insurance Contributions (NICs), and receipt of tax credits or Child Benefit for non-UK EEA nationals by country

C: Shares of total income (before and after tax) and Income Tax for percentile groups, 2013-14, for non-UK EEA nationals

D: The number of non-UK EEA nationals with an Income Tax record for 2013-14, the number liable to the higher rate and number with liability up to the basic rate of Income Tax for the 2013-14 tax year.

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Section A: Tax credit entitlement for non-UK EEA nationals

Table 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 and families with at least one “recently arrived” non-UK EEA national adult for the 2013-14 tax year.

The statistics presented are based on the finalised tax credits data for 2013-14.

Table A1: Breakdown of tax credit Entitlement by Different Family Structures, 2013-14

	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 (£Million)	Average Annual tax credit Entitlement ¹ (£)	Number of Families Receiving More Than £10,000 in tax credits (Thousands)
All families	4,504	1,175	11,423	15,921	28,519	6,300	658
Families with at least one non-UK EEA national adult	350	97	590	1,452	2,139	6,100	44
<i>of which: Families with a UK national adult</i>	40	7	93	150	250	6,200	6
Families with at least one recently arrived non-UK EEA national adult	84	34	110	354	498	5,900	8
<i>of which: Families with a UK national adult</i>	4	1	8	18	27	6,200	-

¹Average 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.

Table A2: Breakdown of tax credit Entitlement by Out-of-Work and In-Work Families, 2013-14

	Out-of-work families		In-work families	
	Number of Families (Thousands)	Total tax credits Entitlement (£Million)	Number of Families (Thousands)	Total tax credits Entitlement (£Million)
All families	1,373	8,350	3,130	20,169
Families with at least one non-UK EEA national adult	61	370	288	1,770
<i>of which: Families with a UK national adult</i>	7	45	33	205
Families with at least one recently arrived non-UK EEA national adult	13	77	71	421
<i>of which: Families with a UK national adult</i>	1	5	3	22

Section B: Income Tax and Class 1 and 4 NICs and Tax credit and Child Benefit Payments for non-UK EU/EEA nationals, 2013-14

Table B1 provides a breakdown for all non-UK EU/EEA nationals that interacted with HMRC in 2013-14, grouped by country.

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Table B3 provides a breakdown of tax credit entitlement for all non-UK EU/EEA nationals in 2013-14, grouped by country.

Table B4 provides a breakdown of tax credit entitlement for all **recently arrived** non-UK EU/EEA nationals in 2013-14, grouped by country.

Estimates of Income Tax and NICs for 2013-14 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. These countries: Malta, Estonia, Austria, Finland, Luxembourg, Norway, Cyprus, Iceland, Liechtenstein, Croatia and Slovenia. It also includes those who were nationals of the former countries of Czechoslovakia, East Germany, Yugoslavia and the USSR (due to nationality declared at time of NINo registration).

Table B1: Income Tax and Class 1 and 4 National Insurance Contributions and Tax Credit and Child Benefit Payments for non-UK EU/EEA nationals in 2013-14, 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 credit entitlement (£Million)	Total number of individuals (Thousands)	Total Child Benefit entitlement (£Million)
Belgium	9	178	12	86	3	17	3	5
Bulgaria	32	91	55	86	15	43	12	16
Czech Rep	21	82	31	79	13	49	10	17
Denmark	8	143	9	70	3	18	3	6
France	76	1,560	97	741	14	60	19	31
Germany	53	773	62	432	13	56	16	26
Greece	25	268	30	171	3	9	3	5
Hungary	56	127	79	161	18	44	11	16
Rep of Ireland	116	1,170	127	714	16	60	24	39
Italy	84	832	117	512	16	53	16	26
Latvia	52	84	77	129	29	94	22	30
Lithuania	100	202	144	257	47	158	39	53
Netherlands	26	420	33	206	17	100	14	29
Poland	452	934	628	1,250	222	656	183	257
Portugal	74	224	104	249	40	151	34	52
Romania	72	193	100	175	28	91	26	39
Slovak Rep	41	96	59	122	26	95	19	32
Spain	69	461	110	341	13	42	13	21
Sweden	17	260	20	134	5	27	5	10
<i>Total Other EU¹</i>	38	266	46	184	14	55	12	20
Total EU	1,420	8,360	1,940	6,100	555	1,875	485	730
<i>Total Other EEA²</i>	5	92	6	40	2	12	2	4
Total EEA	1,430	8,460	1,945	6,140	557	1,888	487	734
Switzerland	5	101	5	42	1	5	1	2
Total	1,430	8,560	1,950	6,180	558	1,892	488	736

¹ Austria, Croatia, Cyprus, Estonia, Finland, Luxembourg, Malta and Slovenia.² Iceland, Liechtenstein & Norway.

Table B2: Income Tax and Class 1 and 4 National Insurance Contributions and Tax Credit and Child Benefit Payments for recently arrived non-UK EU/EEA nationals in 2013-14, 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 credit entitlement (£Million)	Total number of individuals (Thousands)	Total Child Benefit entitlement (£Million)
Belgium	2	28	4	17	1	3	1	1
Bulgaria	8	16	23	21	4	10	3	4
Czech Rep	5	16	12	18	4	13	2	4
Denmark	2	28	3	17	-	1	-	-
France	20	345	36	192	2	6	2	3
Germany	11	154	16	89	2	7	2	3
Greece	11	52	15	46	1	3	1	1
Hungary	27	41	44	66	10	21	4	6
Rep of Ireland	25	129	34	121	2	7	2	4
Italy	32	128	61	128	6	19	5	9
Latvia	18	23	32	42	10	30	7	9
Lithuania	37	52	67	85	15	43	10	14
Netherlands	4	56	7	33	2	12	2	4
Poland	101	136	198	241	51	127	30	42
Portugal	25	64	45	79	13	42	10	15
Romania	24	48	45	53	10	27	8	12
Slovak Rep	9	13	19	24	6	19	3	5
Spain	38	173	74	152	7	20	5	8
Sweden	4	41	6	29	1	4	1	1
<i>Total Other EU</i> ¹	7	35	12	30	1	5	1	2
Total EU	412	1,580	752	1,480	149	418	97	146
<i>Total Other EEA</i> ²	1	17	2	7	-	3	-	1
Total EEA	413	1,600	754	1,490	149	421	98	147
Switzerland	1	15	2	9	-	1	-	-
Total	414	1,610	755	1,500	149	422	98	147

¹ Austria, Croatia, Cyprus, Estonia, Finland, Luxembourg, Malta and Slovenia.² Iceland, Liechtenstein & Norway.

Table B3: Breakdown of tax credit payments for non-UK EU/EEA nationals in 2013-14, grouped by country

	Working Tax Credits only		Child Tax Credits only		Child Tax Credits & Working Tax Credits		Total tax credits	
	Number of Individuals (Thousands)	Total WTC (£Million)	Number of Individuals (Thousands)	Total CTC (£Million)	Number of Individuals (Thousands)	Total CTC & WTC (£Million)	Number of Individuals (Thousands)	Total tax credits (£Million)
Belgium	-	-	1	5	2	12	3	17
Bulgaria	4	6	4	6	8	31	15	43
Czech Rep	2	2	7	23	5	24	13	49
Denmark	-	-	1	5	2	12	3	18
France	1	2	6	21	6	37	14	60
Germany	1	2	5	15	7	38	13	56
Greece	1	1	1	3	1	5	3	9
Hungary	6	6	6	12	7	26	18	44
Rep of Ireland	1	2	9	31	5	27	16	60
Italy	2	2	6	15	8	35	16	53
Latvia	5	5	10	24	14	65	29	94
Lithuania	8	9	16	36	24	113	47	158
Netherlands	1	1	7	33	9	65	17	100
Poland	34	39	82	164	106	452	222	656
Portugal	4	4	17	52	19	94	40	151
Romania	2	3	9	18	17	70	28	91
Slovak Rep	4	4	11	37	11	54	26	95
Spain	3	3	5	13	6	26	13	42
Sweden	-	-	2	8	3	18	5	27
<i>Total Other EU</i> ¹	1	1	6	21	6	33	14	55
Total EU	79	94	210	543	265	1,238	555	1,875
<i>Total Other EEA</i> ²	-	-	1	4	1	8	2	12
Total EEA	79	94	211	547	266	1,246	557	1,888
Switzerland	-	-	-	1	1	4	1	5
Total	79	94	211	548	267	1,250	558	1,892

¹ Austria, Croatia, Cyprus, Estonia, Finland, Luxembourg, Malta and Slovenia.² Iceland, Liechtenstein & Norway.

Table B4: Breakdown of tax credit payments for recently arrived non-UK EU/EEA nationals in 2013-14, grouped by country

	Working Tax Credits only		Child Tax Credits only		Child Tax Credits & Working Tax Credits		Total tax credits	
	Number of Individuals (Thousands)	Total WTC (£Million)	Number of Individuals (Thousands)	Total CTC (£Million)	Number of Individuals (Thousands)	Total CTC & WTC (£Million)	Number of Individuals (Thousands)	Total tax credits (£Million)
Belgium	-	-	-	1	-	2	1	3
Bulgaria	1	1	1	1	3	8	4	10
Czech Rep	1	1	2	6	1	6	4	13
Denmark	-	-	-	-	-	1	-	1
France	-	-	1	2	1	4	2	6
Germany	-	-	1	2	1	5	2	7
Greece	-	-	-	1	1	2	1	3
Hungary	4	4	2	5	3	12	10	21
Rep of Ireland	-	-	1	4	1	3	2	7
Italy	1	1	2	4	4	14	6	19
Latvia	2	2	3	7	5	21	10	30
Lithuania	3	3	4	9	8	31	15	43
Netherlands	-	-	1	4	1	8	2	12
Poland	13	13	12	22	26	91	51	127
Portugal	2	2	4	11	7	29	13	42
Romania	1	1	2	4	6	22	10	27
Slovak Rep	1	1	3	8	2	10	6	19
Spain	2	2	2	5	3	12	7	20
Sweden	-	-	-	1	-	3	1	4
<i>Total Other EU¹</i>	-	-	-	1	1	3	1	5
Total EU	32	33	41	98	76	287	149	418
<i>Total Other EEA²</i>	-	-	-	1	-	2	-	3
Total EEA	32	33	41	99	76	289	149	421
Switzerland	-	-	-	-	-	1	-	1
Total	32	33	41	100	76	290	149	422

¹ Austria, Croatia, Cyprus, Estonia, Finland, Luxembourg, Malta and Slovenia.² Iceland, Liechtenstein & Norway.

Section C: Shares of total income (before and after tax) and Income Tax for percentile groups, 2013-14, for non-UK EEA nationals

Table C1 provides an analysis into the distribution and shares of total income (before and after tax) for non-UK EEA nationals in the 2013-14 tax year. These figures are drawn from the Survey of Personal Incomes (SPI) 2013-14.

Table C1: Shares of total income (before and after tax) and Income Tax for percentile groups, 2013-14, for non-UK EEA nationals

Taxpayers											Percentage
Percentile Groups (ranged on total income before tax)	Bottom				Bottom	Top	Top				Total (All Taxpayers) £bn
	1%	5%	10%	25%	50%	50%	25%	10%	5%	1%	
Share of total income before tax											Total income before Tax (£bn)
All non-UK EEA nationals	0.3%	1.6%	3.3%	9.5%	22.6%	77.4%	58.8%	41.6%	32.7%	18.6%	44.0
Non-UK EEA nationals recently arrived in UK since 06/04/2010	0.4%	2.0%	4.2%	11.4%	26.0%	74.0%	54.9%	37.4%	28.4%	15.8%	9.9
Share of total income after tax											Total income after Tax (£bn)
All non-UK EEA nationals	0.4%	2.0%	4.1%	11.3%	26.3%	73.7%	53.3%	34.8%	25.9%	13.7%	35.5
Non-UK EEA nationals recently arrived in UK since 06/04/2010	0.5%	2.4%	5.0%	13.3%	29.7%	70.3%	49.7%	31.4%	22.4%	11.2%	8.2
Share of Total Tax											Total Tax (£bn)
All non-UK EEA nationals	0.0%	0.1%	0.3%	1.8%	7.3%	92.7%	81.8%	69.5%	60.5%	38.9%	8.6
Non-UK EEA nationals recently arrived in UK since 06/04/2010	0.0%	0.1%	0.3%	1.8%	7.3%	92.7%	81.6%	67.8%	59.1%	39.2%	1.6
Percentile points for total income before tax											Amounts (£)
	1	5	10	25	50		75	90	95	99	Mean
All non-UK EEA nationals	9,600	10,300	11,200	13,800	18,800		28,400	45,300	69,300	211,000	30,700
Non-UK EEA nationals recently arrived in UK since 06/04/2010	9,560	9,960	10,500	12,400	15,600		22,000	36,800	52,000	131,000	23,800

Source: Survey of Personal Incomes 2013-14, matched to Adult NINo registration data

Notes to tables

¹: 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 EEA nationals according to their highest rate of liability

Table D1 presents the number of non-UK EEA nationals who have an Income Tax record for the 2013-14 tax year. Taxpayers are subdivided by their highest rate of liability.

Table D1: The Number of non-UK EEA nationals with a Tax Record for 2013-14, and Numbers Liable at Higher Rate and Up to Basic Rate

Thousands	
Non-UK EEA	
Individuals with Income Tax record for 2013-14	2,540
Of which liable to:	
Higher rate or above	165
Basic Rate	1,270

¹ Estimates are based on the Survey of Personal Incomes (SPI) 2013-14