

Customer focus: Individual customers

Individuals are by far our largest customer group. There are more than 45 million people in the UK tax system, with around 30 million people liable to pay tax through Pay As You Earn (PAYE) and seven* million through Self Assessment. We also support millions more families and children through the Child Benefit and tax credits we administer.

How we work with this customer group

Individual customers want a straightforward and convenient way of conducting their affairs. For those in PAYE, we work with their employers so they pay the tax they owe without needing to engage directly with the system. We're also simplifying some customer interactions through our digital services, such as the Personal Tax Account, to help people manage their affairs in real time. We supplement this by phone, post and extra services for customers who need enhanced support.

Individual customers: incomes below £150,000 and assets below £1 million



£255bn

Estimated PAYE and NIC receipts collected



£2.7bn

Yield generated from our compliance activities



£3.4bn

Tax gap estimate for 2016-17, including wealthy customers



£320m

Estimated spend on compliance activities



6.8m

Children and 3.8 million families supported by tax credits



£38bn

Paid out in tax credits and Child Benefit

69%
of individuals rated their overall experience of dealing with HMRC in the last year positively*

* HMRC Individuals, Small Businesses and Agents Customer Survey 2017



* Some Self Assessment customers may also be employees