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Further Statistics on EEA Nationals

August 2016

Further Statistics on EEA Nationals

In February 2016 we published analysis conducted by HM Revenue and Customs (HMRC) exploring the tax credit entitlement of families with at least one European Economic Area (EEA) national adult, and families with at least one “recently arrived” EEA national adult.

<https://www.gov.uk/government/statistics/tax-credit-statistics-on-eea-nationals>

In May 2016 we published analysis conducted by HMRC on individuals subject to Income Tax and National Insurance contributions (NICs) or receiving tax credits or Child Benefit for the 2013-14 tax year.

<https://www.gov.uk/government/statistics/tax-contribution-of-recently-arrived-eea-nationals-for-2013-to-2014>

This release presents further detailed analysis related to the above statistics. It includes information on:

- A:** Breakdown of tax credit entitlement for EEA nationals.
- B:** Income Tax and National Insurance Contributions (NICs), and receipt of tax credits or Child Benefit for the 2013-14 tax year for EEA nationals by country.
- C:** Further analysis of the May 2016 release, but excluding the tax, NIC and benefits paid attributable to those in the top 2% of the income distribution of EEA nationals.
- D.** The number of EEA nationals with an income tax record for 2013-14, the number liable at the higher rate and the number with liability up to the basic rate of income tax for the 13-14 tax year.

This report provides a detailed methodology which covers the various datasets used and the limitations of the data. This should be referred to alongside the tables to allow the reader to understand which data have been used to prepare these statistics.

Some of the analysis will provide estimates, and all data have been rounded. The rounding applied to (sample based) estimates is consistent with corresponding published National Statistics.

Readers should note the important caveats described in more detail later this section. In particular, references to **benefits administered by HMRC** refer to Working Tax Credit, Child Tax Credit and Child Benefit only. The analysis **does not** include other benefits, including those administered by the Department for Work and Pensions (DWP), such as housing benefit; pensions and state pensions; and other indirect benefits.

On the taxes side, the analysis only covers Income Tax and National Insurance which can be directly linked to individuals via the National Insurance Number (NINO). It does not cover other taxes paid by individuals such as VAT, or business taxes such as Corporation Tax and Business Rates.

Throughout this report nationality refers to Nationality At Adult NINO Registration (NAANR) for individuals allocated a NINO through the adult NINO registration process. No information is available on subsequent changes of nationality, or the nationality of individuals allocated a NINO through the juvenile registration process.

Key Findings

- The figures show that, overall, EEA nationals pay in more Income Tax and National Insurance than they take out in tax credits and Child Benefit. *(This analysis does not consider other benefits, such as those administered by the Department of Work and Pensions.)*
- Families with at least one person from an EEA Member State make up 7% of families claiming tax credits

- For nationals of some EEA countries, whilst their income tax contributions are comparatively low, their National Insurance contributions are much higher. (*This analysis does not consider how the income tax paid may have been affected by personal allowances or other reliefs or deductions.*)

Methodology:

This section provides details on the taxes covered by the datasets, methodology used to identify data and limitations of the methodology.

a) Income tax and Class 1 or Class 4 National Insurance

Income Tax

Income tax is chargeable on individuals in respect of most sources of income, including earnings, pensions, profits from self-employment, property income, interest and dividends. Some reliefs and deductions can be set against specific sources of income and most individuals will also qualify for a personal allowance. For the 2013-14 tax year, the personal allowance rate was £9,440 for most individuals. Where the total of income exceeds available reliefs, deductions and allowances, the excess will be charged to income tax at rates which depend on the type and amount of income.

An individual with income below the personal allowance can still be a taxpayer in some circumstances. This can arise where individuals who have income liable to UK tax do not qualify for a personal allowance under the residence and/or domicile rules. Some people who do qualify for the personal allowance choose to give up their personal allowance as part of the qualifying conditions for having their income taxed under the 'remittance basis'. These taxpayers may only have a small amount of income liable to UK tax (i.e. below where the personal allowance is set), but this income is still liable to tax and is charged at the starting, and/or basic rates.

A more detailed explanation of 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/>

National Insurance contributions

Class 1 National Insurance Contributions (NICs) are due on the earnings of employees. They are made up of contributions deducted from employees' pay (employee National Insurance) for employees under State Pension Age and contributions paid by the employer (employer National Insurance) for all employees.

They are charged on a per pay-period basis on earnings whose value exceeds a threshold (e.g. £149 per week for 2013-14). The employer deducts employee contributions automatically from pay, and accounts to HMRC for these and employer NICs.

Class 4 NICs are charged on self-employment profits in excess of an annual threshold (£7,755 for 2013-14) for people up to and including the year that they reach State Pension Age. The rates and thresholds are set each year.

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

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

Identifying individuals subject to Income tax and Class 1 or Class 4 National Insurance

The Survey of Personal Incomes (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.

The SPI is based on a sample of cases drawn from each of the following three operational computer systems:

1. The National Insurance and PAYE Service (NPS) system covers all employees and occupational pension recipients with a Pay As You Earn (PAYE) record. NPS replaced the Computerisation of PAYE (COP) system.
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.

b) Tax credits

Tax credits are means tested benefits based on household circumstances. Entitlement is based on the following factors:

- age
- income
- hours worked
- number and ages of children
- childcare costs
- disability

For further information about who can claim please refer to the HMRC website:

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

Tax credits are made up of:

Child Tax Credit (CTC). Income-related support for children and qualifying young people aged 16-19 who are in full time non-advanced education or approved training into a single tax credit, payable to the main carer. Families can claim Child Tax Credit whether or not the adults are in work.

Working Tax Credit (WTC). In-work support for people on low incomes, with or without children. A family will normally be eligible for Working Tax Credit if it contains one of the following:

- a single person who is responsible for a child or young person and works at least 16 hours a week
- a couple who are responsible for a child or young person, and who jointly work 24 hours or more per week (N.B. one adult must be working for at least 16 hours)
- a person who is receiving or has recently received a qualifying sickness or disability related benefit and has a disability that puts them at a disadvantage of getting a job, and who works at least 16 hours per week, or
- a person who is aged 60 or over and works at least 16 hours per week.

If none of the above apply, then a person will still be eligible for WTC if they are aged 25 and over and work 30 hours or more per week, and on a low income.

Identifying tax credits recipients

Families in receipt of tax credits are identified using 2013-14 HMRC administrative tax credits data. This is the same data used to produce the National Statistics Publication *Child and Working Tax Credits Statistics: Finalised annual awards in 2013-14* by HMRC.¹ The finalised awards relate to the complete retrospective picture for the year, based on a finalised view of family incomes and circumstances. HMRC's tax credit data identify the NINOs of all adults in tax credit recipient families.

HMRC also produce bi-annual Provisional National Statistics Publications on Child and Working Tax Credits². The data are provisional, which means the numbers relate to the caseload position at a snapshot point in time, based on the family circumstances HMRC have been informed of by each family prior to that point in time; hence the figures for provisional awards are subject to retrospective change. The provisional data consists of a random sample of families receiving tax credits. This sample comprises of 10% of single adult families and 20% of couples. These statistics provide an **estimate** of the number of individuals/households currently entitled to tax credits who, when they first registered for a NINO, were non-UK nationals. This approach is consistent with the established approach to identify the nationality of benefit claimants in existing Official Statistics series.³ This does not recognise that an adult who was a non-UK national at the point of NINO registration may have subsequently become a UK national.

¹ <https://www.gov.uk/government/statistics/child-and-working-tax-credits-statistics-finalised-annual-awards-2013-to-2014>

² Provisional National Statistics Publications on Child and Working Tax Credits for April 2014: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/305891/cwtc-apr14.pdf

³ Nationality at point of NINO registration of DWP working age benefit recipients: data to Feb 15 <https://www.gov.uk/government/statistics/nationality-at-point-of-nino-registration-of-dwp-working-age-benefit-recipients-data-to-feb-2015>

Tax credit data is available at a household level. For Tables A.1 and A.2 this data has been presented at a household level. For Tables B.1, B.2, and C.1, tax credit data has been provided at an individual level. HMRC's tax credits data identify the NINOs of all adults in tax credits recipient families. In order to make the tax credits data comparable to the income tax, NICs and Child Benefit data, which are all based on an individual and not family level, couple households have been split into two adults and each adult's tax credits entitlement is equal to half the family's total tax credit entitlement.

Identifying in-work families

A family is defined as being in-work if they are entitled to Working Tax Credit.

Identifying out-of-work families

A family is defined as being out-of-work if they are only entitled to Child Tax Credit and do not meet the entitlement conditions for Working Tax Credit.

c) Child Benefit

Child Benefit is paid to those responsible for children (aged under 16) or qualifying young people. The latter includes:

- those in full-time non-advanced education or (from April 2006) on certain approved vocational training courses and who are under 19, or are aged 19 and have been on the same course since their 19th birthday
- those entered for future external examinations, or are in the period between leaving education (or exams finishing) and the week containing the first Monday in September (or similar dates after Easter and in early January, if earlier), and are not in work (there are slight variations for Scotland)
- those aged under 18 who have moved directly from full-time education to being registered for work or training with the Careers service or with Connexions.

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>

Identifying Child Benefit recipients

Individuals in receipt of Child Benefit are identified using HMRC's administrative Child Benefit data for 2014. These are the same data that were used to produce the National Statistics Publication *Child Benefit Statistics Geographical Analysis August 2014*⁴. HMRC data identify the NINOs of the main claimant adults in Child Benefit recipient families. The statistics are as close to real-time as possible and represent the complete picture as at 31st August, excluding back-dated awards relating to new births. Importantly, HMRC data only identify the NINOs of the main-claimant adults in Child Benefit recipient families, and therefore partners in couple families are not taken into account in the analyses.

d) Nationality

The Department for Work and Pensions (DWP) operate the National Insurance Number (NINO) Allocation Service which collects evidence of identity and allocates a NINO. This information is lodged with HMRC's National Insurance and PAYE Service (NPS).

To produce the statistics for 2013-14 in this report a data extract comprising NINO, nationality recorded at NINO registration, UK arrival date and NINO registration date was matched by NINO to:

⁴ <https://www.gov.uk/government/collections/child-benefit-geographical-statistics>

- HMRC's Survey of Personal Incomes (SPI) 2013-14, which is a sample of individuals who could be liable to income tax and Class 1 and 4 NICs, and
- HMRC's administrative data on tax credits and Child Benefit recipients 2013-14.

Individuals are allocated to non-UK country groupings based on their nationality when they registered as adults for a NINO in the UK. Non-UK nationalities are assigned to country groupings according to whether their nationality is associated with a country which is part of that group. These are consistent with new country groupings for the European Economic Area (EEA) used by the ONS since 2014 for migration statistics⁵.

The EEA consists of the 28 countries of the EU plus Iceland, Liechtenstein and Norway. The UK is excluded from the EEA definition here. Swiss nationals are treated as EEA nationals for immigration purposes and so have also been included in the EEA country grouping in tables B1, B2, C1 and D1. Residents of former Yugoslavian nationals have also been proportioned into current EEA member states.

For Table A1, the EEA national figures do not include Swiss or former Yugoslavian nationals. This is because the numbers in table A1 related to statistics from the February ad-hoc stats release which used a slightly different methodology to the statistics presented in the May ad-hoc stats release.

Nationality, UK arrival date and NINO registration date information for non-UK nationals at the time of their NINO registration is used for National Statistics after 2002. 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.

e) **Definition of recently arrived non-UK nationals**

The analysis is based on a measure called "effective date of arrival" which is based on the earlier of NINO registration date and 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 date of arrival is an estimate.

'Recently arrived' for the purposes of these estimates means that the effective date of arrival is from 6 April 2010 to 5 April 2014 inclusive.

⁵ Country Groupings in International Migration Statistics, 2014
<http://webarchive.nationalarchives.gov.uk/20160105160709/http://www.ons.gov.uk/ons/about-ons/get-involved/consultations-and-user-surveys/consultations/country-groupings-in-international-migration-statistics/index.html>

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

f) Calculating the net contribution

The net contribution in this report is the total amount of income tax and Class 1 and 4 NICs that non-UK nationals (NAANR) are liable for minus the amount of tax credits or Child Benefit they receive. The estimates excludes the tax liability of the top 2% highest tax payers.

Table C1 shows the net fiscal contribution of recently arrived EEA nationals (NAANR) for 2013-14, excluding the tax, NIC and benefits paid attributable to those in the top 2% of the income distribution of EEA nationals (NAANR).

g) Identifying individuals liable to higher or basic rate of tax

The Survey of Personal Incomes comprises a sample of individuals who could be liable to income tax drawn from HMRCs National Insurance and PAYE Service (NPS) system and the Self-Assessment Database. The data include individuals who had a live employment sometime in the year ending 5th April 2014 or had been issued with a notice to file in SA. 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.

Estimates are provided for the number of EEA nationals (NAANR) with an income tax record for 2013-14, and for those eligible at a higher rate or above (40% or more) and those that had a liability no higher than the basic rate (20% or less).

Results:

The tables in the following section provide statistics on:

A: Breakdown of tax credit entitlement for EEA nationals (NAANR).

B: Income Tax and Class 1 and 4 National Insurance Contributions (NICs), and receipt of tax credits or Child Benefit for the 2013-14 tax year for EEA nationals by country (NAANR)

C: Further analysis of the May 2016 stats release, but excluding the tax, NIC and benefits paid attributable to those in the top 2% of the income distribution of EEA nationals (NAANR).

D: The number of EEA nationals (NAANR) with an income tax record for 2013-14, the number liable at the higher rate and the number with liability up to the basic rate of income tax for the 2013-14 tax year.

A: Tax credit entitlement for EEA nationals.

Tables A.1 and A.2 provide the total tax credit entitlement and a breakdown of in-work and out-of-work families. Statistics are provided for all tax credit recipient families, families with at least one EEA national adult and families with at least one “recently arrived” EEA national adult for the 2013-14 year.

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

Table A.1: Breakdown of tax credit entitlement for EEA nationals (NAANR) by different family structures.

	Number of families (thousands)	Total tax credit entitlement (£ million)	Entitlement to Child Tax Credit (£ million)	Entitlement to Working Tax Credit (£ million)	Average annual tax credit entitlement (£)	Number of families receiving more than £10,000 in tax credits (thousands)
All families	4,504	28,519	21,456	7,063	6,300	658
Families with at least one EEA national adult	344	2,102	1,477	625	6,100	43
<i>of which:</i> Families with a UK national adult	38	237	184	53	6,100	5
Families with at least one recently arrived EEA national adult	84	498	333	166	5,900	8
<i>of which:</i> Families with a UK national adult	4	27	19	7	6,200	0.4

Note: Caseload figures have been rounded to the nearest 1,000. Total entitlement has been rounded to the nearest £1 million and average entitlement to the nearest £100. Totals may not add up due to rounding. Arrival date only affects recent arrivals

Table A.2: Breakdown of tax credit entitlement for EEA nationals (NAANR) by out-of-work and in-work families

	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	20,167
Families with at least one EEA national adult	59	357	285	1,745
<i>of which:</i> Families with a UK national adult	7	42	32	196
Families with at least one recently arrived EEA national adult	13	77	71	421
<i>of which:</i> Families with a UK national adult	1	5	3	22

Notes: Caseload figures have been rounded to the nearest 1,000. Total entitlement has been rounded to the nearest £1 million and average entitlement to the nearest £100. Totals may not add up due to rounding. Arrival date only affects recent arrivals.

B: Income Tax and Class 1 and 4 National Insurance Contributions (NICs), and receipt of tax credits or Child Benefit for the 2013-14 tax year for EEA nationals (NAANR) by country

Table B.1 provides this breakdown for all NAANR individuals that interacted with HMRC in 2013-14. Table B.2 considers this for only recently arrived EEA nationals NAANR.

Estimates of Income Tax and NICs for 2013-14 are derived from the Survey of Personal Incomes (SPI), an annual sample survey of individuals who could be liable to income tax. 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 have been grouped and labelled as “Total other countries”. This includes the following 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 and East Germany (due to nationality declared at time of NINo registration). Data for tax credits is based on the finalised tax credits data for 2013-14. Child Benefit statistics are as close to real-time as possible and represent the complete picture as at 31st August 2014, excluding back-dated awards relating to new births.

Table B.1: Income Tax and Class 1 and 4 National Insurance Contributions, and Tax credit and Child Benefit payments for **EEA nationals (NAANR)** for 2013-14 grouped by EEA country.

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child benefit	
	Total Income Tax amount (£ million)	Total number of individuals (thousands)	Total NICs amount (£ million)	Total number of individuals (thousands)	Total tax credits amount (£ million)	Total number of individuals (thousands)	Total Child Benefit amount (£ million)	Total number of individuals (thousands)
Latvia	82	51	128	76	93	29	29	21
Lithuania	189	99	247	142	156	47	51	37
Ireland	1170	116	714	127	59	16	38	23
Belgium	178	9	86	12	17	3	5	3
Bulgaria	91	32	86	55	43	15	15	12
Denmark	143	8	70	9	18	3	6	3
France	1560	76	741	97	60	14	30	19
Germany	772	53	432	62	56	13	25	15
Greece	268	25	171	30	9	3	5	3
Hungary	127	56	161	79	44	18	16	11
Italy	832	84	512	117	53	16	25	16
Netherlands	421	27	206	33	100	17	28	14
Poland	934	452	1250	628	656	222	255	180
Portugal	224	74	249	104	151	40	52	33
Romania	193	72	175	100	91	28	38	26
Spain	461	69	341	110	42	13	20	13
Sweden	260	17	134	20	27	5	9	5
Switzerland	102	5	42	5	5	1	2	1
Czech Rep	79	20	77	30	47	13	16	9
Slovak Rep	90	40	118	58	92	25	30	17
Total other countries	365	45	230	54	50	11	18	11
TOTAL ALL	8540	1430	6170	1947	1870	551	714	473

Note: Counts have been rounded to the nearest 1000. Amounts have been rounded to the nearest million. Counts in thousands. Amounts in £ million. All figures rounded to 3 significant figures. The totals may not be the sum of the components due to rounding.

Table B.2: Income Tax and Class 1 and 4 National Insurance Contributions, and Tax credit and Child Benefit payments for **recently-arrived** for **EEA nationals (NAANR)** for 2013-14 grouped by EEA country.

	Income Tax		National Insurance Contributions (NICs)		Tax credits		Child Benefit	
	Total Income Tax amount (£ million)	Total number of individuals (thousands)	Total NICs amount (£ million)	Total number of individuals (thousands)	Total tax credits amount (£ million)	Total number of individuals (thousands)	Total Child Benefit amount (£ million)	Total number of individuals (thousands)
Latvia	23	18	42	32	30	10	9	6
Lithuania	52	37	85	67	43	15	14	10
Ireland	129	25	121	34	7	2	3	2
Belgium	28	2	17	4	3	1	1	1
Bulgaria	16	8	21	23	10	4	4	3
Denmark	28	2	17	3	1	0	0	0
France	345	20	192	36	6	2	3	2
Germany	154	11	89	16	7	2	3	1
Greece	52	11	46	15	3	1	1	1
Hungary	41	27	66	44	21	10	6	4
Italy	128	32	128	61	19	6	9	5
Netherlands	56	4	33	7	12	2	4	2
Poland	136	101	241	198	127	51	41	29
Portugal	64	25	79	45	42	13	15	10
Romania	48	24	53	45	27	10	12	8
Spain	173	38	152	74	20	7	8	5
Sweden	41	4	29	6	4	1	1	1
Switzerland	15	1	9	2	1	0	0	0
Czech Rep	16	5	18	12	13	4	4	2
Slovak Rep	13	9	24	19	18	6	5	3
Total other countries	52	8	37	13	8	2	3	1
TOTAL ALL	1610	414	1500	755	422	149	144	95

Note: Counts have been rounded to the nearest 1000. Amounts have been rounded to the nearest million. Counts in thousands. Amounts in £million. All figures rounded to 3 significant figures. The totals may not be the sum of the components due to rounding.

C: Further analysis of the May 2016 stats release with the removal of the top 2% “highest” income tax contributors.

Table C.1 provides further detail for a subset of the population covered by the May 2016 statistical release. The new analysis excludes the tax, NIC and benefits paid attributable to those in the top 2% of the income distribution of EEA nationals (NAANR).

The figure for total Income Tax and NIC contributions is drawn from the Survey of Personal Incomes (SPI) 2013-14. As such the numbers presented for these are estimates. **The total HMRC benefit paid refers to tax credits and Child Benefit only and no other benefits.**

Table C.1 Fiscal contribution of recently arrived EEA nationals (NAANR) for 2013-14.

	Recently arrived EEA nationals (Excluding top 2% of the income distribution of EEA nationals (NAANR).
Total income tax and National Insurance Contributions (£bn)	1.75
Total HMRC benefit paid (£bn)	0.56
Total net fiscal contribution (£bn)	1.19

Notes: estimates are in £ billion to 2 decimal places. The NIC contribution refers to Class 1 and 4 NICs only.

D: Analysis of EEA nationals according to their highest rate of liability

Table D.1 presents new analysis of the number of EEA nationals who have an income tax record for 2013-14, the latest available year. Taxpayers are further sub-divided by their highest rate of liability.

Estimates are based on the Survey of Personal Income 2013-14.

Table D1: The number of EEA nationals (NAANR) with a tax record for 2013-14 and numbers liable at higher rate and up to basic rate

	Count (thousands)
Individuals with Income Tax record for 2013-14	2,540
Of which liability at:	
Higher rate or above	164
Basic rate	1,270

Contact point

For further information please contact benefitsandcredits.analysis@hmrc.gsi.gov.uk