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Income Tax, National Insurance contributions, tax credits and Child Benefit statistics for EEA nationals

2015 to 2016
(Revised)

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**Income Tax, National Insurance contributions, tax credits and Child
Benefit statistics for EEA nationals
2015 to 2016**

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Introduction

This experimental statistics release provides analysis of Income Tax, National Insurance Contributions (NICs), tax credits, and Child Benefits paid by and to non-UK EEA nationals¹ in 2015-16. 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 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
- the number of non-UK EEA nationals with an Income Tax record for the 2015-16 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 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 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 EEA national individuals who did not receive a NINO through this process, or those using a Temporary Reference Number (TRN). It also does not identify individuals who have subsequently naturalised or changed nationality, or who have more than one nationality.

Revisions

The figures for recently arrived non-UK EEA nationals claiming tax credits and Child Benefit in this release and the accompanying tables have been revised since they were first published in August 2018. This follows corrections to the processing of data on date of arrival in the UK for people claiming tax credits and Child Benefit. In the previous release some claimants were counted as arriving within the past four years based on their date of adult NINO registration. They are now counted as arriving earlier based on their arrival date. Tables A1, A2, B2 and B4 for 2015-16 in the accompanying tables have therefore been updated accordingly. This change reduces the migrant tax credit and child benefit claimants counted as recent arrivals (further information on how recently arrived migrants are counted in these statistics can be found on page 4).

¹ EEA nationals living in the UK, but not UK nationals

Key findings

- In 2015-16, EEA nationals paid £15.5 billion more Income Tax and National Insurance than they took out in tax credits and Child Benefit. This is £1.9 billion higher than in 2014-15.
- Families with at least one non-UK EEA national make up 9 per cent of all families claiming tax credits. This compares with 8 per cent in 2014-15.

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 National Insurance Numbers (NINO) via the adult registration process.

For most individuals resident in the UK, 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 point of registration is available. Naturalisation (to UK citizenship) and 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 before 1975 are not held. Individuals are classified as UK nationals for the purposes of this analysis if they did **not** participate in the adult NINO registration process². Incomplete data before 1975, and other data quality issues, might lead to false classification of nationality.

A small number of foreign nationals who were eligible for Child Benefit because they were resident in the UK as children will have received a NINO through the juvenile allocation process. However, these individuals have not been identified as foreign nationals by this methodology and are not included in this analysis.

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 EEA 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 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. Swiss nationals are treated as EEA nationals for immigration purposes and so have also been included in the EEA grouping.

² 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 EEA nationals

“Recently arrived” for the purposes of these estimates means that the effective date of arrival is from 6th April 2012 to 5th April 2016 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 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/685472/National_Statistics_T3_1_to_T3_11_publication_-_FINAL.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 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.

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 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 2016. This data is used to produce the National Statistics publication Child Benefit Statistics Geographical Analysis August 2016 by HMRC. The statistics are as close to real time as possible and presents a snapshot as at 31st August 2016, 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.

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Table A1: Breakdown of tax credit Entitlement by Different Family Structures, 2015-16.

Table A2: Breakdown of tax credit Entitlement by Out-of-Work and In-Work Families, 2015-16.

Section B: Income Tax and Class 1 and 4 NICs and tax credit and Child Benefit payments for non-UK EU/EEA, 2015-16

Table B1: Breakdown for all non-UK EU/EEA nationals that interacted with HMRC in 2015-16, grouped by country.

Table B2: Breakdown for all recently arrived non-UK EU/EEA nationals that interacted with HMRC in 2015-16, grouped by country.

Table B3: Breakdown of tax credit entitlement for all non-UK EU/EEA nationals in 2015-16, grouped by country.

Table B4: Breakdown of tax credit entitlement for all recently arrived non-UK EU/EEA nationals in 2015-16, grouped by country.

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

Table C1: Shares of total income (before and after tax) and Income Tax for percentile groups, 2015-16, for non-UK EEA nationals

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

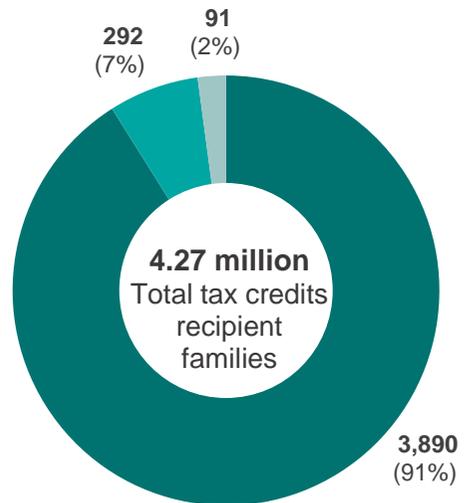
Table D1: The Number of non-UK EEA nationals with a Tax Record for 2015-16, and Numbers Liable at Higher Rate and Up to Basic Rate

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

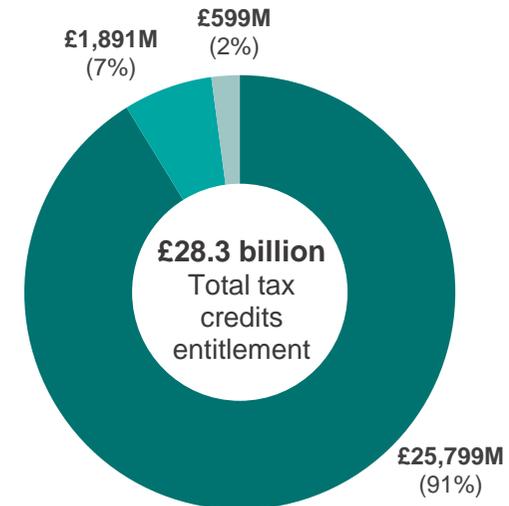
Table A1 and A2 provide estimates of total tax credit entitlements broken down by family type. Statistics include all tax credit recipient families, families with at least one non-UK EEA national adult and families with at least one “recently arrived” non-UK EEA national adult for the 2015-16 tax year.

The statistics presented are based on the finalised tax credits data for 2015-16.

Number (in thousands) of families claiming tax credits by country grouping



Total entitlement to tax credits by country grouping



- Families without a non-UK EEA national adult
- Families with at least one non-UK EEA national adult (excluding recently arrived non-UK EEA)
- Families with at least one recently arrived non-UK EEA adult

A1

Breakdown of tax credits entitlement by different family structures 2015-16

	Number of families (thousands)	Working Tax Credit (WTC) entitlement only (£million)	Child Tax Credit (CTC) entitlement only (£million)	WTC & CTC entitlement (£million)	Total Tax Credit (£million)	Average annual Tax Credit entitlement ¹ (£)	Number of families receiving more than £10,000 in tax credits (thousands)
All families	4,273	1,131	10,934	16,224	28,289	6,600	762
Families with at least one non-UK EEA national adult	383	93	617	1,780	2,490	6,500	63
<i>of which: Families with a UK national adult</i>	41	7	95	164	266	6,500	7
Families with at least one recently arrived non-UK EEA² national adult	91	30	104	465	599	6,500	13
<i>of which: Families with a UK national adult</i>	5	1	9	27	37	6,800	1

¹ 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.

² 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.

A2

Breakdown of tax credits entitlement by out-of-work and in-work families 2015-16

	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	1,229	7,824	3,044	20,465
Families with at least one non-UK EEA¹ national adult	56	344	327	2,147
<i>of which: Families with a UK national adult</i>	7	44	34	223
Families with at least one recently arrived non-UK EEA national adult	10	59	82	539
<i>of which: Families with a UK national adult</i>	1	5	5	32

¹ 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.

Section B: Income Tax and Class 1 and 4 NICs and tax credit and Child Benefit payments for non-UK EU/EEA, 2015-16

Table B1 provides a breakdown for all non-UK EU/EEA nationals that interacted with HMRC in 2015-16 grouped by country.

Table B2 provides a breakdown for all **recently arrived** non-UK EU/EEA nationals that interacted with HMRC in 2015-16, grouped by country.

Table B3 provides a breakdown of tax credit entitlement for all non-UK EU/EEA nationals in 2015-16, grouped by country.

Table B4 provides a breakdown of tax credit entitlement for all **recently arrived** non-UK EU/EEA nationals in 2015-16, grouped by country.

Estimates of Income Tax and NICs for 2015-16 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, Luxembourg, Norway, 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).

Figure 3: Income Tax and Class 1 and 4 National Insurance Contributions for non-UK EEA nationals in 2015-16, by nationality

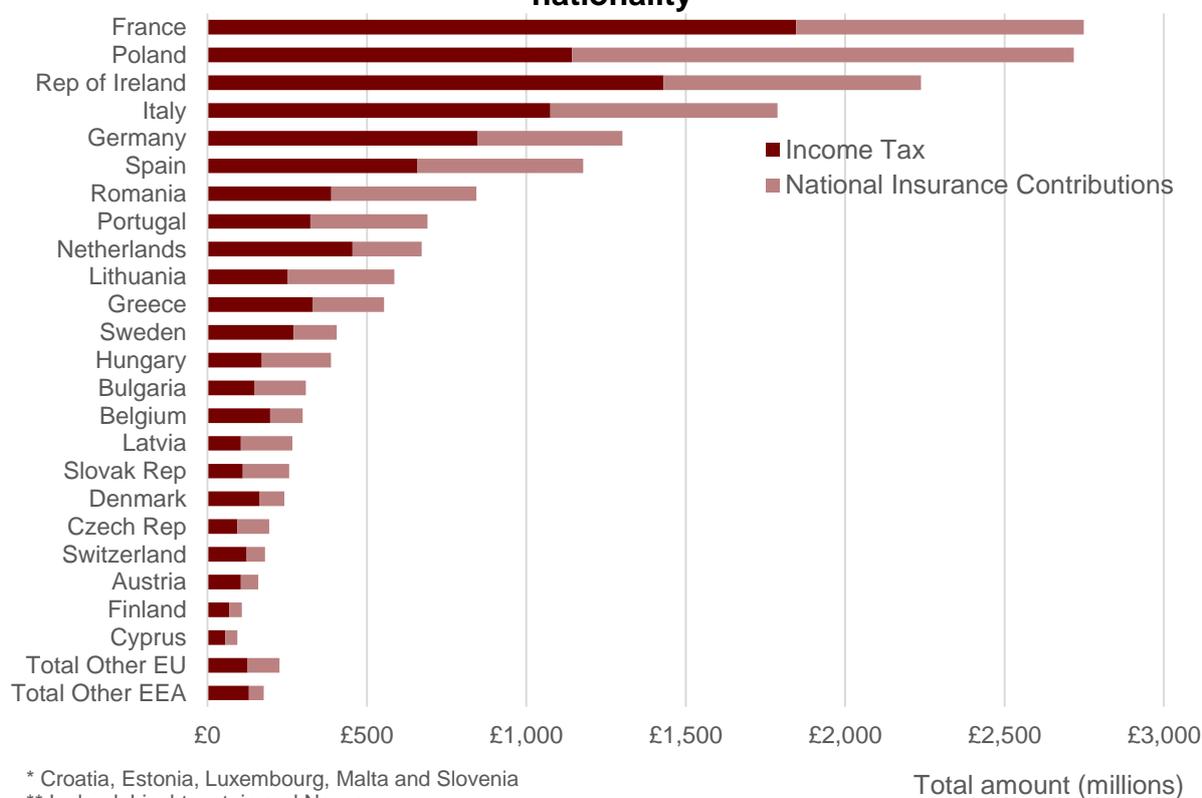
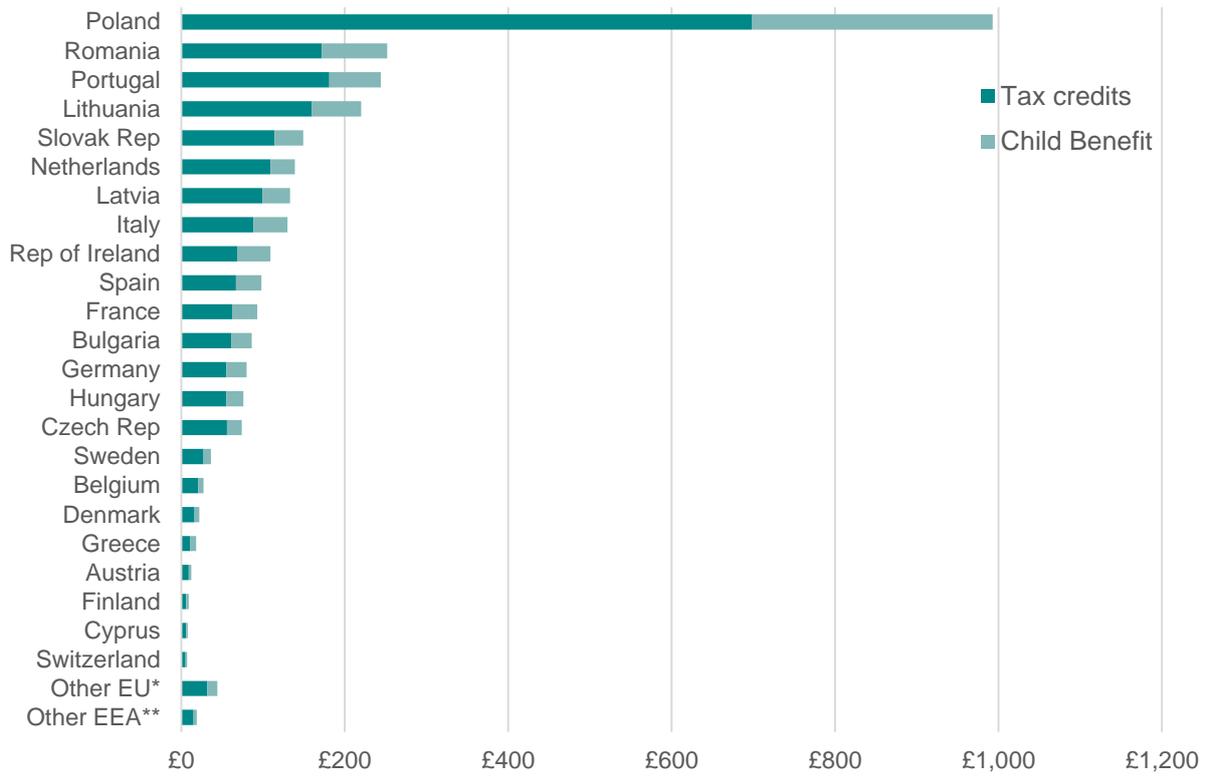


Figure 4: Total entitlement to tax credits and Child Benefit for non-UK EEA nationals, by nationality



* Croatia, Estonia, Luxembourg, Malta and Slovenia
 ** Iceland, Liechtenstein and Norway

Total entitlement (millions)

B1 Income Tax and Class 1 and 4 National Insurance Contributions and tax credits and Child Benefit Payments for non-UK EU/EEA nationals in 2015-16, 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	7	105	8	54	2	9	2	3
Belgium	11	197	13	102	4	21	3	6
Bulgaria	57	148	102	161	23	61	18	25
Cyprus	7	56	10	38	2	6	1	2
Czech Rep	25	94	44	100	13	56	10	18
Denmark	9	162	10	79	3	16	3	6
Finland	5	69	7	39	1	6	2	3
France	91	1,846	116	903	14	62	19	31
Germany	56	847	69	455	13	55	15	25
Greece	34	331	41	223	4	11	5	7
Hungary	67	170	101	217	19	55	15	21
Rep of Ireland	127	1,431	138	807	16	69	24	40
Italy	119	1,076	175	712	24	88	25	42
Latvia	53	105	81	161	28	99	24	34
Lithuania	119	252	168	334	45	160	42	60
Netherlands	28	455	38	217	18	109	15	30
Poland	515	1,143	732	1,574	223	698	204	295
Portugal	103	323	147	367	46	181	40	63
Romania	171	388	299	455	61	172	54	80
Slovak Rep	43	111	72	145	27	114	20	35
Spain	101	659	155	520	18	67	19	31
Sweden	17	270	22	136	5	27	5	9
<i>Total Other EU¹</i>	21	126	27	100	8	32	8	12
Total EU	1,787	10,366	2,577	7,897	615	2,175	572	879
<i>Total Other EEA²</i>	4	130	6	47	2	15	2	4
Total EEA	1,791	10,495	2,583	7,944	617	2,190	574	883
Switzerland	7	123	7	58	1	5	1	2
Total	1,798	10,619	2,590	8,003	618	2,195	575	885

¹ Croatia, Estonia, Luxembourg, Malta and Slovenia

² Iceland, Liechtenstein & Norway

B2 Income Tax and Class 1 and 4 National Insurance Contributions and tax credits and Child Benefit Payments for recently arrived non-UK EU/EEA nationals in 2015-16, 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	2	34	2	16	-	1	-	-
Belgium	4	63	6	36	1	4	1	1
Bulgaria	26	36	59	62	8	18	6	8
Cyprus	2	9	4	11	-	1	-	-
Czech Rep	8	17	19	25	3	10	1	2
Denmark	3	45	4	25	-	1	-	-
Finland	1	10	2	7	-	1	-	-
France	28	479	47	264	1	6	1	2
Germany	12	121	21	87	1	5	1	2
Greece	15	74	22	77	2	5	2	3
Hungary	30	56	54	87	8	20	5	7
Rep of Ireland	28	141	37	134	3	18	3	7
Italy	59	259	105	252	13	45	11	21
Latvia	12	18	23	33	5	14	3	5
Lithuania	28	40	53	68	8	24	6	9
Netherlands	8	81	13	52	3	15	2	4
Poland	131	192	248	347	47	121	32	45
Portugal	43	112	73	145	14	50	12	19
Romania	111	171	227	265	34	76	25	37
Slovak Rep	9	18	23	27	5	20	3	5
Spain	57	286	104	254	10	33	8	14
Sweden	4	39	8	28	1	4	1	1
<i>Total Other EU¹</i>	3	17	6	15	-	1	-	1
Total EU	622	2,319	1,161	2,317	169	491	125	193
<i>Total Other EEA²</i>	-	-	-	-	1	4	-	1
Total EEA	622	2,333	1,163	2,324	169	494	125	194
Switzerland	3	39	3	22	-	1	-	-
Total	625	2,372	1,166	2,346	169	495	125	194

¹ Croatia, Estonia, Luxembourg, Malta and Slovenia

² Iceland, Liechtenstein & Norway

B3 A breakdown of tax credits payments for non-UK EU/EEA nationals in 2015-16, 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 WTC (£million)	Total number of individuals (thousands)	Total CTC (£million)	Total number of individuals (thousands)	Total CTC & WTC (£million)	Total number of individuals (thousands)	Total tax credits (£million)
Austria	-	-	1	2	1	6	2	9
Belgium	-	-	1	4	2	16	4	21
Bulgaria	5	6	6	10	12	44	23	61
Cyprus	-	-	1	2	1	4	2	6
Czech Rep	2	2	5	19	6	35	13	56
Denmark	-	-	1	4	2	12	3	16
Finland	-	-	-	1	1	4	1	6
France	1	2	6	19	7	40	14	62
Germany	1	2	5	14	7	39	13	55
Greece	1	1	2	4	2	7	4	11
Hungary	4	4	7	15	8	36	19	55
Rep of Ireland	1	2	9	33	5	34	16	69
Italy	2	3	7	19	15	66	24	88
Latvia	3	4	11	27	14	68	28	99
Lithuania	6	7	16	38	23	116	45	160
Netherlands	1	2	6	28	11	80	18	109
Poland	28	32	90	189	106	478	223	698
Portugal	5	5	17	52	24	123	46	181
Romania	8	8	17	32	35	132	61	172
Slovak Rep	3	4	10	34	14	76	27	114
Spain	3	3	6	16	10	47	18	67
Sweden	-	-	2	7	3	19	5	27
<i>Total Other EU¹</i>	1	1	4	11	4	20	8	32
Total EU	76	90	228	581	311	1,504	615	2,175
<i>Total Other EEA²</i>	-	-	1	4	1	11	2	15
Total EEA	76	90	229	584	312	1,516	617	2,190
Switzerland	-	-	-	1	1	4	1	5
Total	76	90	229	585	313	1,520	618	2,195

¹ Croatia, Estonia, Luxembourg, Malta and Slovenia

² Iceland, Liechtenstein & Norway

B4 A breakdown of tax credits payments for recently arrived non-UK EU/EEA nationals in 2015-16, 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 WTC (£million)	Total number of individuals (thousands)	Total CTC (£million)	Total number of individuals (thousands)	Total CTC & WTC (£million)	Total number of individuals (thousands)	Total tax credits (£million)
Austria	-	-	-	-	-	1	-	1
Belgium	-	-	-	1	1	3	1	4
Bulgaria	2	2	2	2	5	13	8	18
Cyprus	-	-	-	-	-	1	-	1
Czech Rep	1	1	1	3	1	7	3	10
Denmark	-	-	-	-	-	1	-	1
Finland	-	-	-	-	-	-	-	1
France	-	-	-	1	1	4	1	6
Germany	-	-	-	1	1	4	1	5
Greece	-	-	1	1	1	3	2	5
Hungary	2	2	2	4	4	14	8	20
Rep of Ireland	-	-	2	7	1	11	3	18
Italy	1	1	2	6	9	38	13	45
Latvia	1	1	1	3	2	10	5	14
Lithuania	1	1	2	5	4	18	8	24
Netherlands	-	-	1	3	2	11	3	15
Poland	9	9	13	23	25	88	47	121
Portugal	2	2	4	10	9	37	14	50
Romania	7	5	7	10	20	60	34	76
Slovak Rep	1	1	1	5	3	14	5	20
Spain	2	2	2	6	6	25	10	33
Sweden	-	-	-	1	-	3	1	4
<i>Total Other EU¹</i>	-	-	-	-	-	1	-	1
Total EU	30	29	43	94	96	367	169	491
<i>Total Other EEA²</i>	-	-	-	1	-	3	1	4
Total EEA	30	29	43	95	97	371	169	494
Switzerland	-	-	-	-	-	1	-	1
Total	30	29	43	95	97	371	169	495

¹ Croatia, Estonia, Luxembourg, Malta and Slovenia

² Iceland, Liechtenstein & Norway

Section C: Shares of total income (before and after tax) and Income Tax for percentile groups, 2015-16, 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 2015-16 tax year. These figures are drawn from the Survey of Personal Incomes (SPI) 2015-16.

C1 Shares of total income (before and after tax) and Income Tax for percentile groups, 2015-16 for non-UK EEA nationals

Taxpayers only

Percentile groups ¹⁴ (ranged on total income before tax)											Percentage
	Bottom					Top					Total (all taxpayers) £billion
	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%	1.7%	3.6%	10.0%	23.6%	76.4%	57.4%	40.1%	31.2%	17.7%	57.3
Non-UK EEA nationals recently arrived in UK since 06/04/2012	0.4%	2.2%	4.5%	12.2%	27.5%	72.5%	52.6%	35.2%	26.4%	14.7%	15.5
Share of total income after tax											Total income after tax (£bn)
All non-UK EEA nationals	0.4%	2.1%	4.4%	11.9%	27.3%	72.7%	51.9%	33.5%	24.7%	13.0%	46.7
Non-UK EEA nationals recently arrived in UK since 06/04/2012	0.5%	2.6%	5.3%	14.0%	31.0%	69.0%	47.6%	29.6%	20.8%	10.4%	13.2
Share of total tax											Total tax (£bn)
All non-UK EEA nationals	0.0%	0.1%	0.3%	1.8%	7.3%	92.7%	81.6%	69.1%	59.8%	38.4%	10.6
Non-UK EEA nationals recently arrived in UK since 06/04/2012	0.0%	0.1%	0.3%	1.9%	7.8%	92.2%	80.3%	66.4%	57.7%	38.8%	2.4
Percentile points for total income before tax											Amounts (£)
	1	5	10	25	50	75	90	95	99		Mean
All non-UK EEA nationals	10,800	11,500	12,400	14,900	20,100	29,800	47,300	70,700	203,700		31,900
Non-UK EEA nationals recently arrived in UK since 06/04/2012	10,700	11,200	11,800	13,700	16,900	23,800	36,700	52,700	123,300		24,900

Source: Survey of Personal Incomes 2015-16, matched to Adult NINO registration data

¹⁴ 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 2015-16 tax year. Taxpayers are subdivided by their highest rate of liability.

D1 The number of non-UK EEA nationals with a tax record for 2015-16 and numbers liable at up to basic rate and higher rate or above

	<i>Thousands</i>
	Non-UK EEA
Individuals with Income Tax record for 2015-16	3,239
Of which liable to:	
Higher rate or above	216
Basic Rate and lower	1,582

Estimates are based on the Survey of Personal Incomes 2015-16