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Distributional analysis

Agnes Norris Keiller & Tom Waters

What we model

- Analysis includes (with exceptions)
  - Income tax and NICs
  - Benefits and tax credits
  - Excise duties
  - Council tax
- Does not include
  - ‘Business taxes’ (corporation tax, business rates, North Sea taxes)
  - Capital taxes (capital gains tax, inheritance tax, stamp duties)

- More details available from the authors on request

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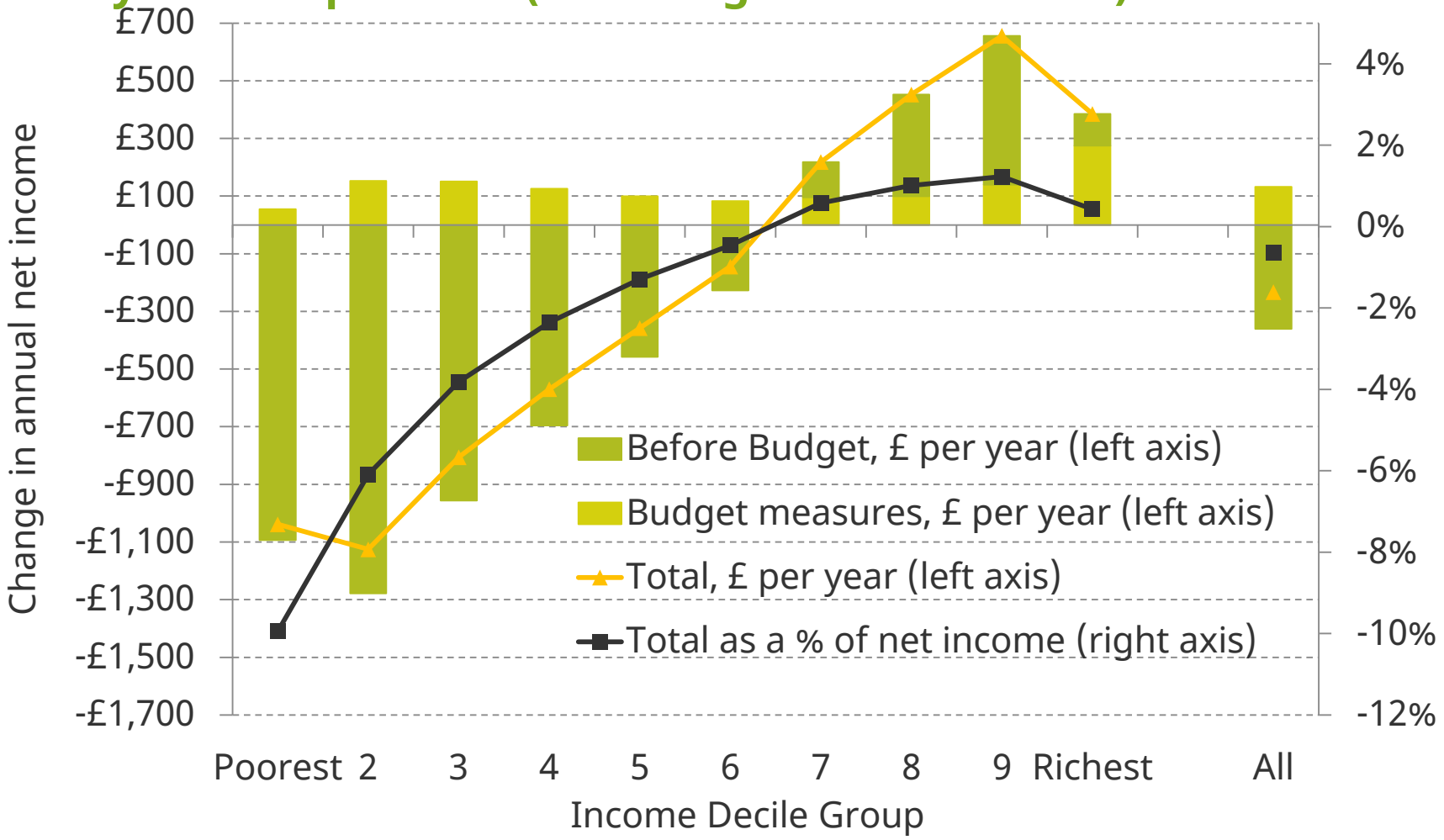
Impact of tax and benefit reforms
May 2015 – April 2022 (including universal credit)



Notes: Assumes full take-up of means-tested benefits and tax credits and all changes fully in place.
All bar includes adjustment to Scottish block grant that is not included in decile impacts.

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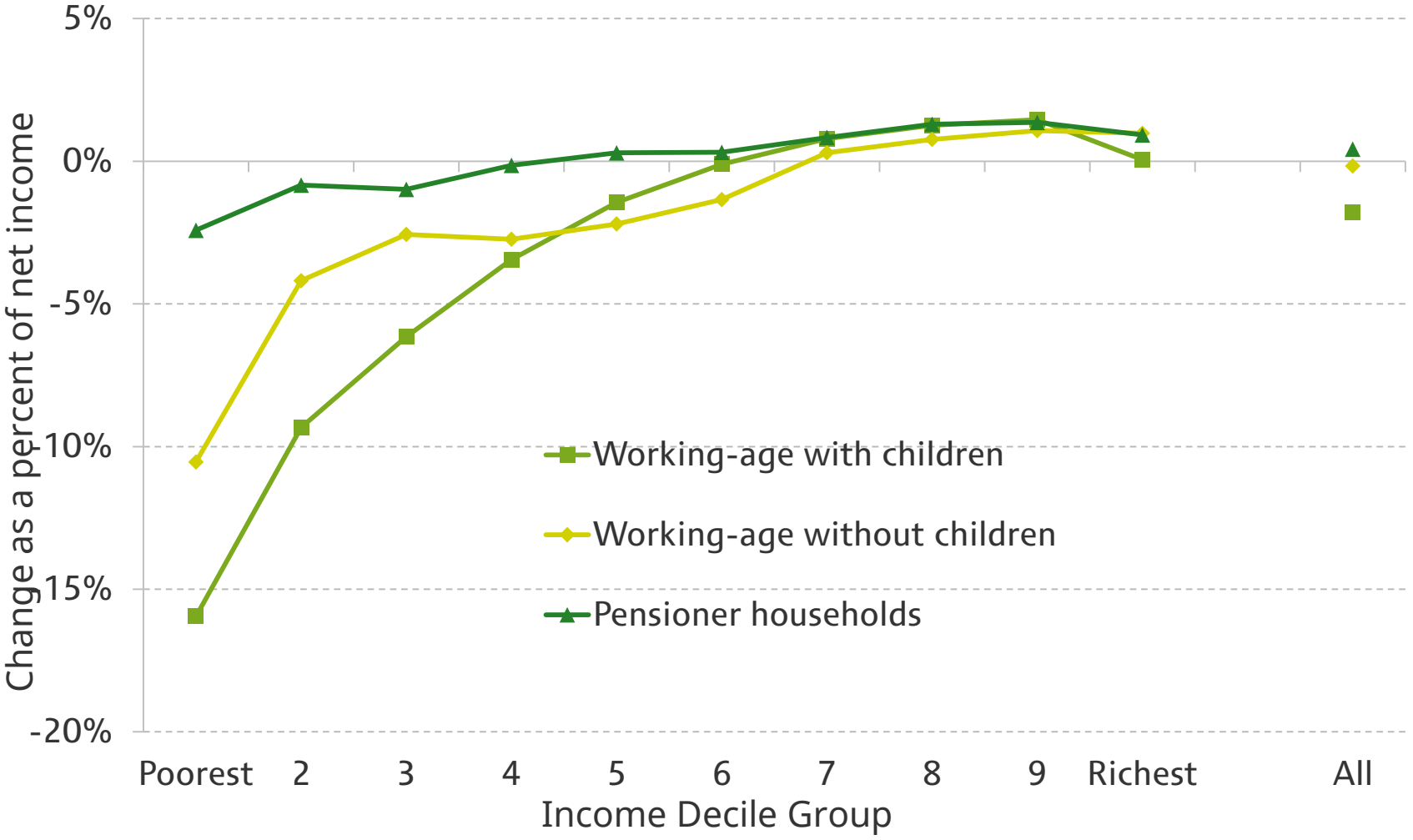

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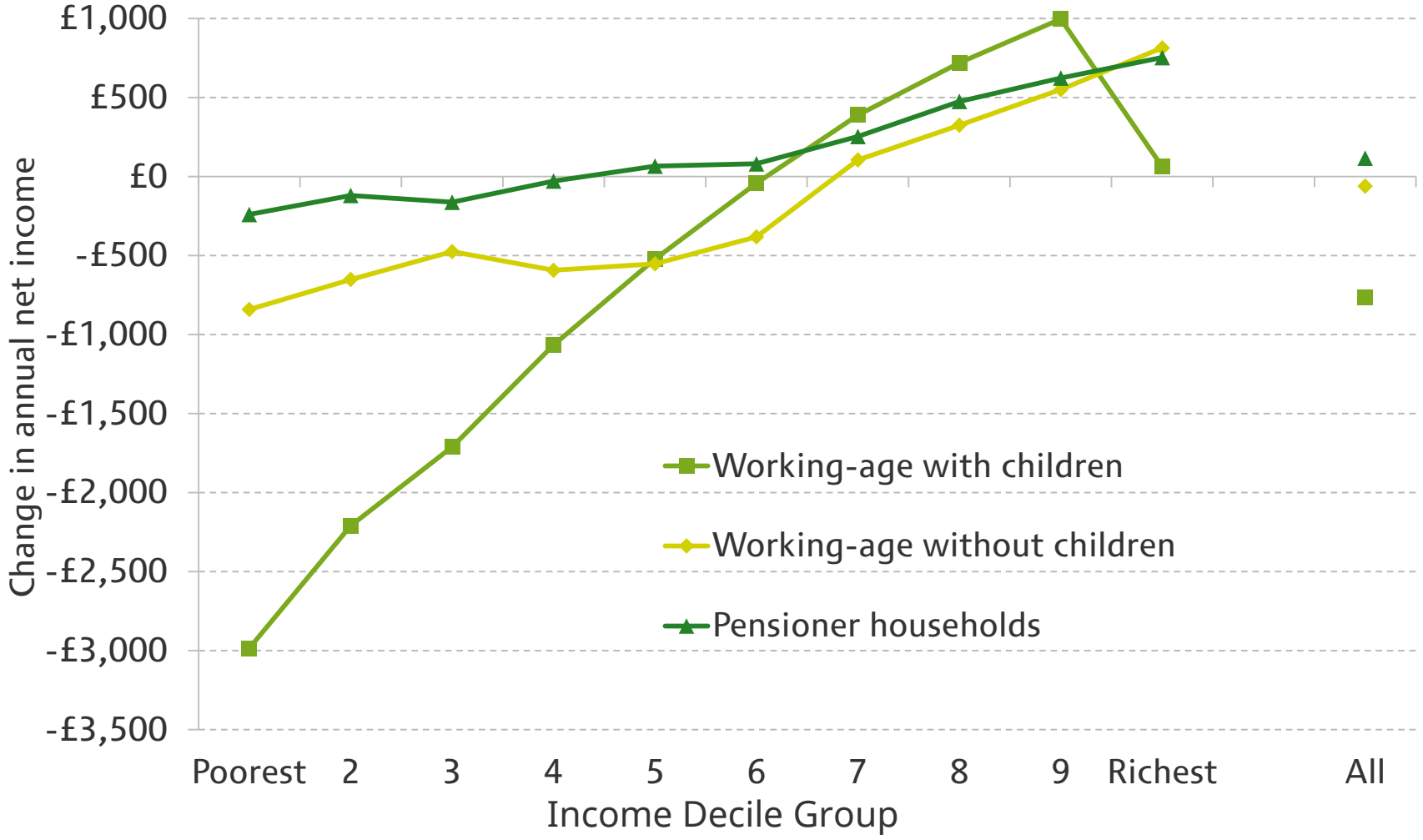

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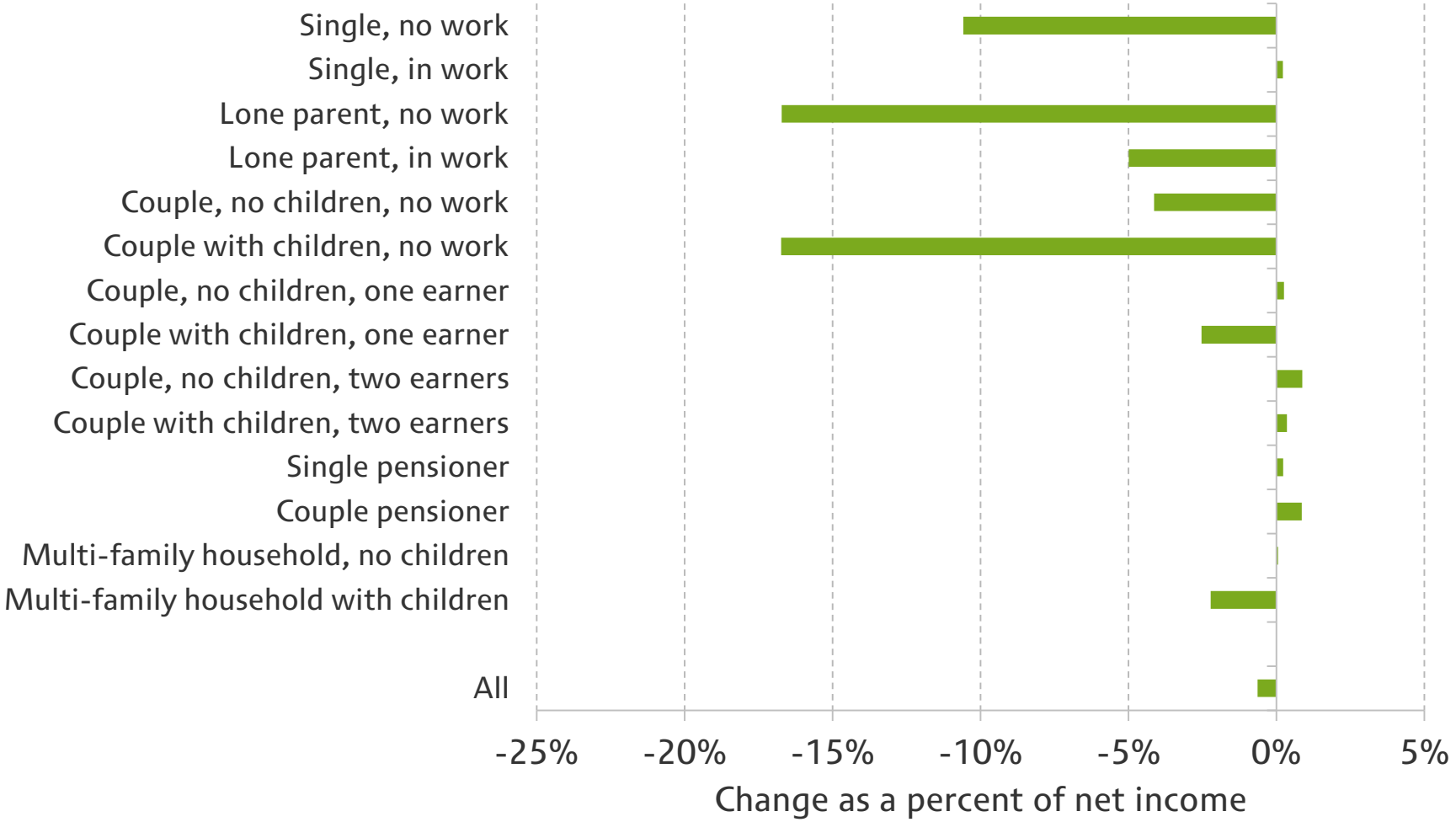

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