

Compendium

Chapter 11: Public sector supplementary tables



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1 . Public sector supplementary tables

The majority of government income is provided by taxes and social contributions. Table 11.1 provides a breakdown of the main taxes and social contributions payable by UK residents to both the UK Government (both central and local government) and to the European Union.

2 . Taxes and social contributions payable by UK residents

[Table 11.1 \(88.5 Kb Excel sheet\)](#) shows the taxes and National Insurance Contributions payable to central government, local government, and to the institutions of the European Union.

Taxes on production are included in GDP at market prices.

Taxes on products are taxes levied on the sale of goods and services, of which the most significant are Value Added Tax (VAT) and fuel duty.

Other taxes on production include taxes levied on inputs to production, of which the most significant are National Non-Domestic Rates also known as Business Rates and a range of compulsory unrequited levies that producers have to pay.

Taxes on income and wealth include Income Tax and Corporation Tax. Income Tax is the largest single source of tax revenue paid by UK residents. This category also includes a number of other charges payable by households including Council Tax, the BBC Licence Fee and taxes (for example motor vehicle duty) which, when payable by businesses, are classified as taxes on production. The totals are measured gross of any tax credits and reliefs recorded as expenditure in the National Accounts, such as working families and Child Tax Credit.

The [European System of Accounts 2010 \(ESA 2010\)](#) has a specific category of payments to government called compulsory social contributions. These are payments made to government associated with social security schemes for things like unemployment benefit and pensions. In the UK accounts this category includes all National Insurance contributions.

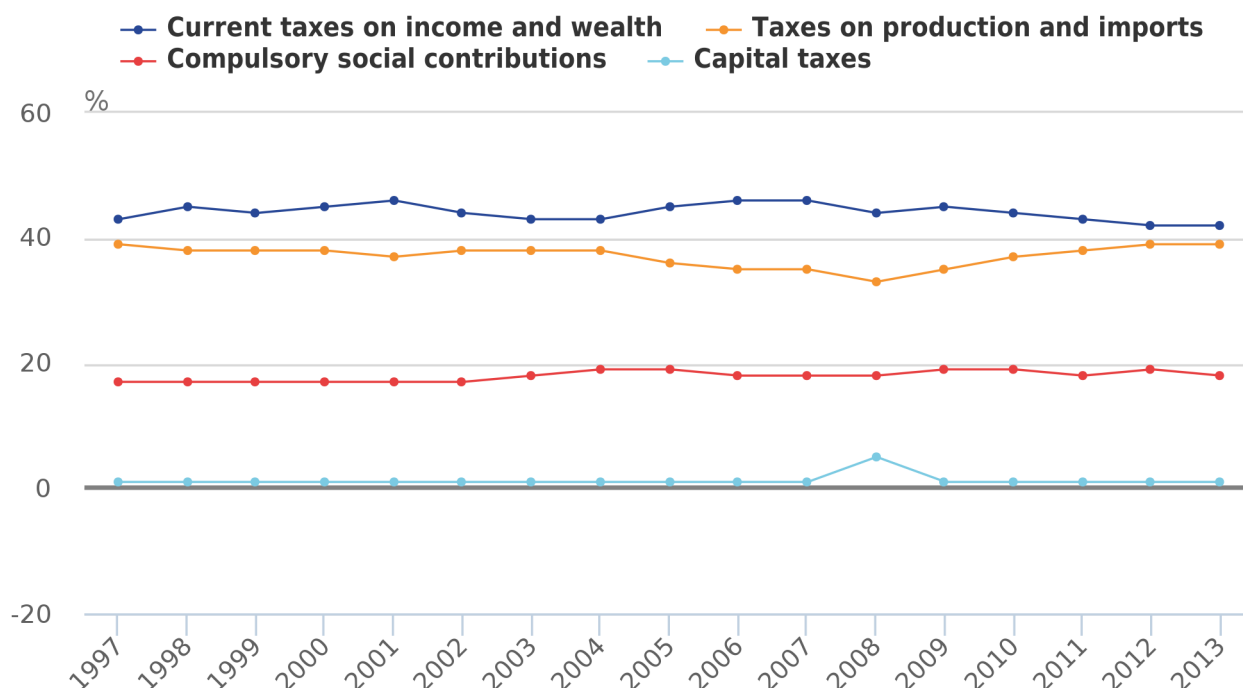
Details of total social contributions and benefits are shown in [Tables 5.2.4S and 5.3.4S \(533.5 Kb Excel sheet\)](#).

Capital Taxes are taxes levied at irregular or infrequent intervals on the values of assets, gifts or legacies. In the UK the main capital tax is Inheritance Tax.

Some UK taxes are recorded as the resources of the European Union. These include taxes on imports and a proportion of VAT receipts, which are payable to the EU under the EU Treaties.

Total taxes paid can be categorised by the following: current taxes on income and wealth, compulsory social contributions, taxes on production, and imports and taxes on capital and wealth. Changes in these categories' relative importance to government revenue since 1997 can be seen in Figure 11.1.

Figure 11.1: Breakdown of taxes paid by UK residents since 1997 (% of total taxes paid)



Source: Office for National Statistics

Current taxes on income and wealth refers to taxes that are paid by individuals and businesses when they generate income – such as Income Tax, Corporation Tax and Council Tax – and are the largest of the four tax categories in terms of tax receipts, generating £240 billion in 2013. The largest component of these receipts is Income Tax paid by households, which make up 63% of this category. This is followed by Corporation Tax, which accounts for 16%.

Compulsory social contributions refer mainly to National Insurance Contributions, which are payable by employers, employees and self- and non-employed individuals. Social contributions received by central government rose to £106 billion in 2013 from £104 billion in the previous year.

Taxes on production and imports refer to taxes payable by UK residents when producing or purchasing goods and services. These taxes rose to £223 billion in 2013 from £214 billion in 2012. Just over half of the receipts collected in this category relate to VAT paid to central government.

The smallest of the four tax categories is the Capital Account, which generated around £4 billion tax receipts in 2013. This category involves taxes paid on capital and wealth, namely Inheritance Tax.

3 . Tables

[Chapter 11 tables \(129.6 Kb Pdf\)](#)

4. Background notes

1. Details of the policy governing the release of new data are available by visiting www.statisticsauthority.gov.uk/assessment/code-of-practice/index.html or from the Media Relations Office email: media.relations@ons.gsi.gov.uk

These National Statistics are produced to high professional standards and released according to the arrangements approved by the UK Statistics Authority.

