

# **Distributional analysis**

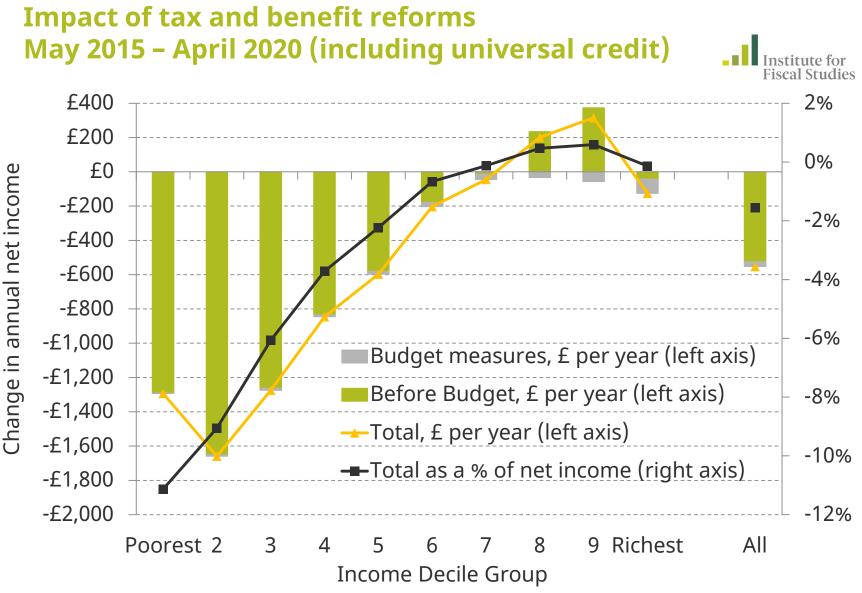
**Tom Waters** 



## What we model

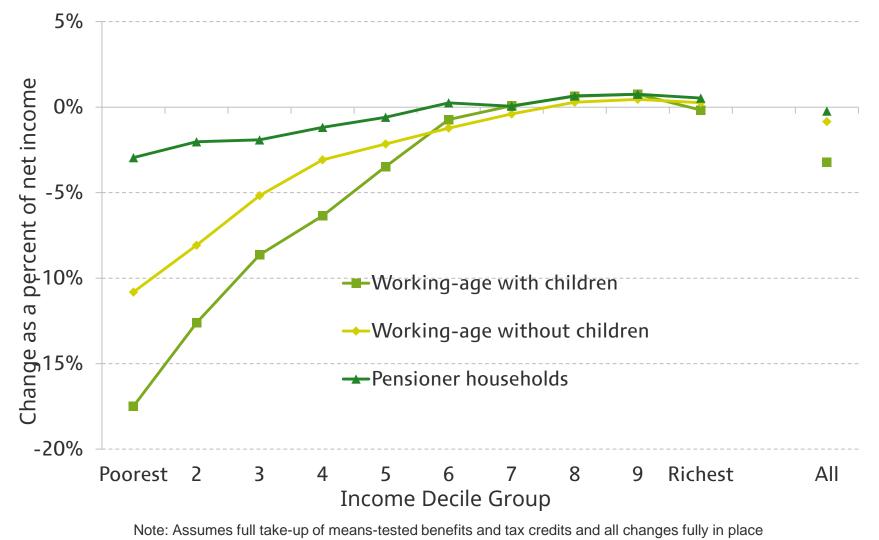


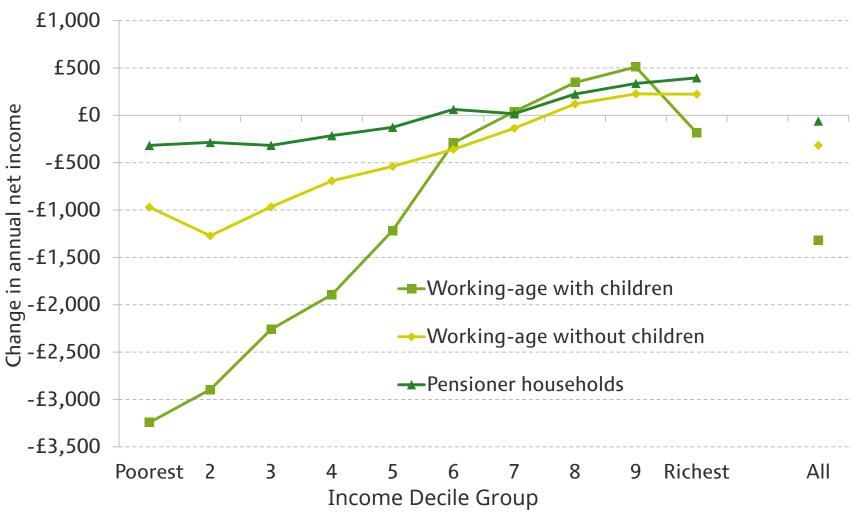
- Analysis includes (with exceptions)
  - Income tax and NICs
  - Benefits and tax credits
  - Excise duties
  - Council tax
- Does not include
  - 'Business taxes' (corporation tax, business rates, North Sea taxes)
  - Capital taxes (capital gains tax, inheritance tax, stamp duties)
  - Sugar tax
- More details available from the author on request



Notes: Assumes full take-up of means-tested benefits and tax credits and all changes fully in place. 'Budget measures' consists of the change to the Class 4 NICs rates.





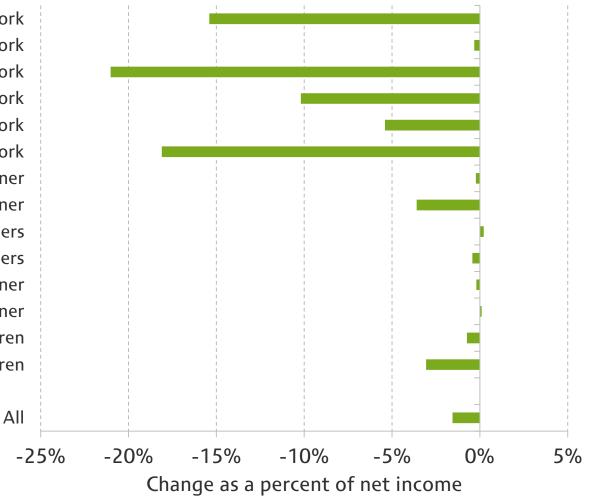


Note: Assumes full take-up of means-tested benefits and tax credits and all changes fully in place

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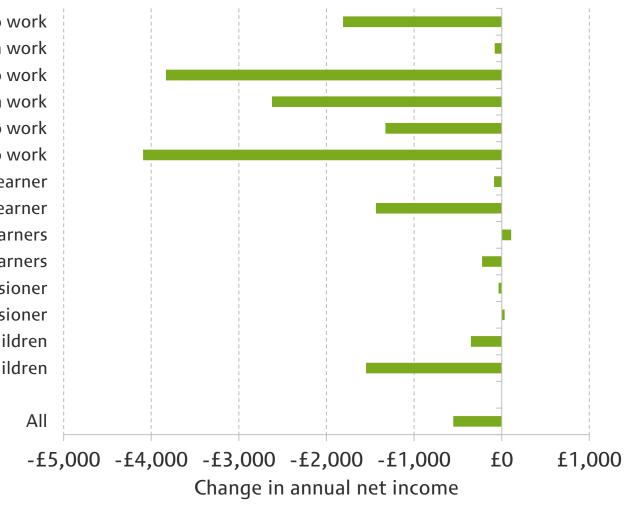
Single, no work Single, in work Lone parent, no work Lone parent, in work Couple, no children, no work Couple with children, no work Couple, no children, one earner Couple with children, one earner Couple, no children, two earners Couple with children, two earners Single pensioner **Couple pensioner** Multi-family household, no children Multi-family household with children



Note: Assumes full take-up of means-tested benefits and tax credits and all changes fully in place



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