

The cumulative impact of tax and welfare reforms

Country-specific appendix: Scotland

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Economics

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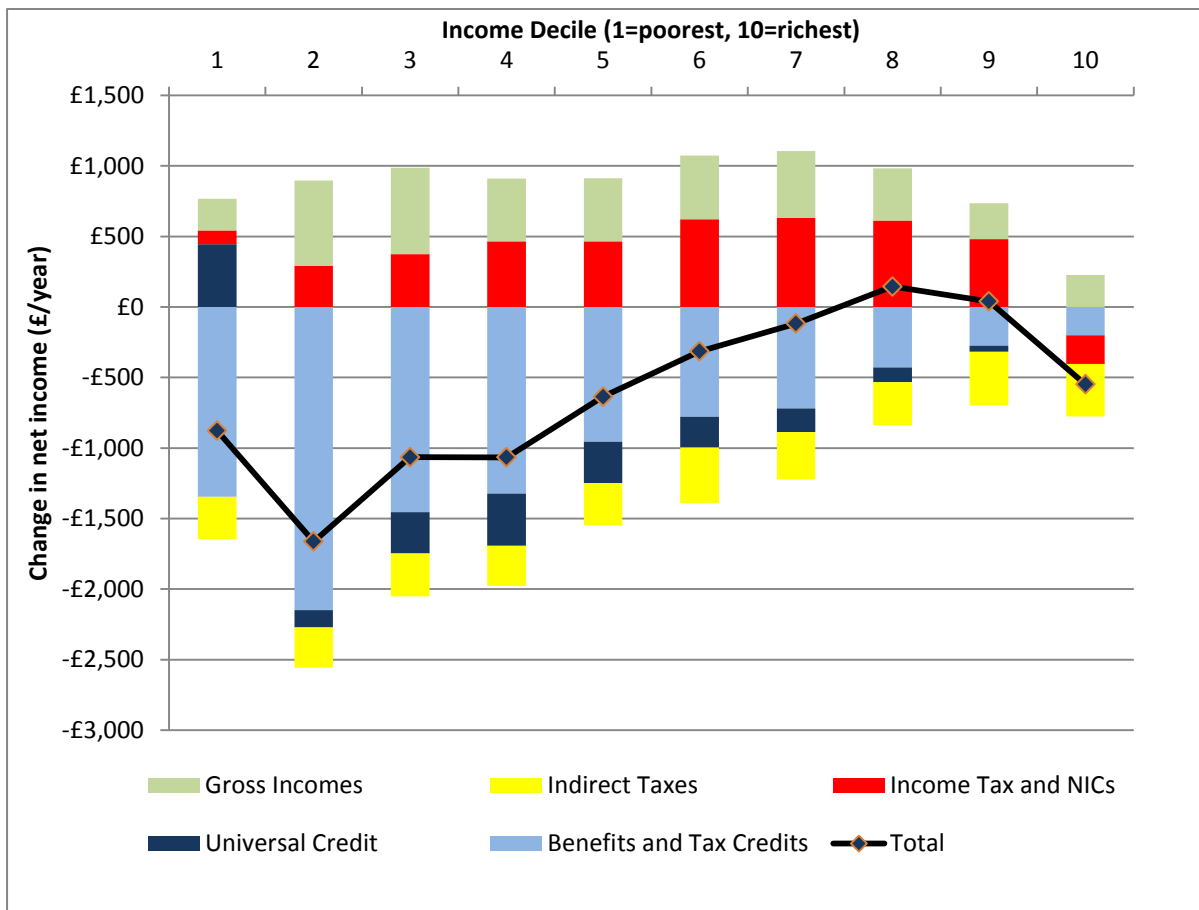
Introduction

This appendix shows versions of most of the graphical figures from the report ‘The cumulative impact of tax and welfare reforms’. Most of the figures from the report used data for the whole of Great Britain: this appendix presents equivalent figures using data just for Scotland. The only figures excluded are where the data in the main report are already presented separately for England, Wales and Scotland. We have also suppressed results where the sample size is too small for a reliable analysis to be undertaken for Scotland (for example, some of the ethnicity breakdowns).

The chapter headings and figure headings are the same as those used in the main report.

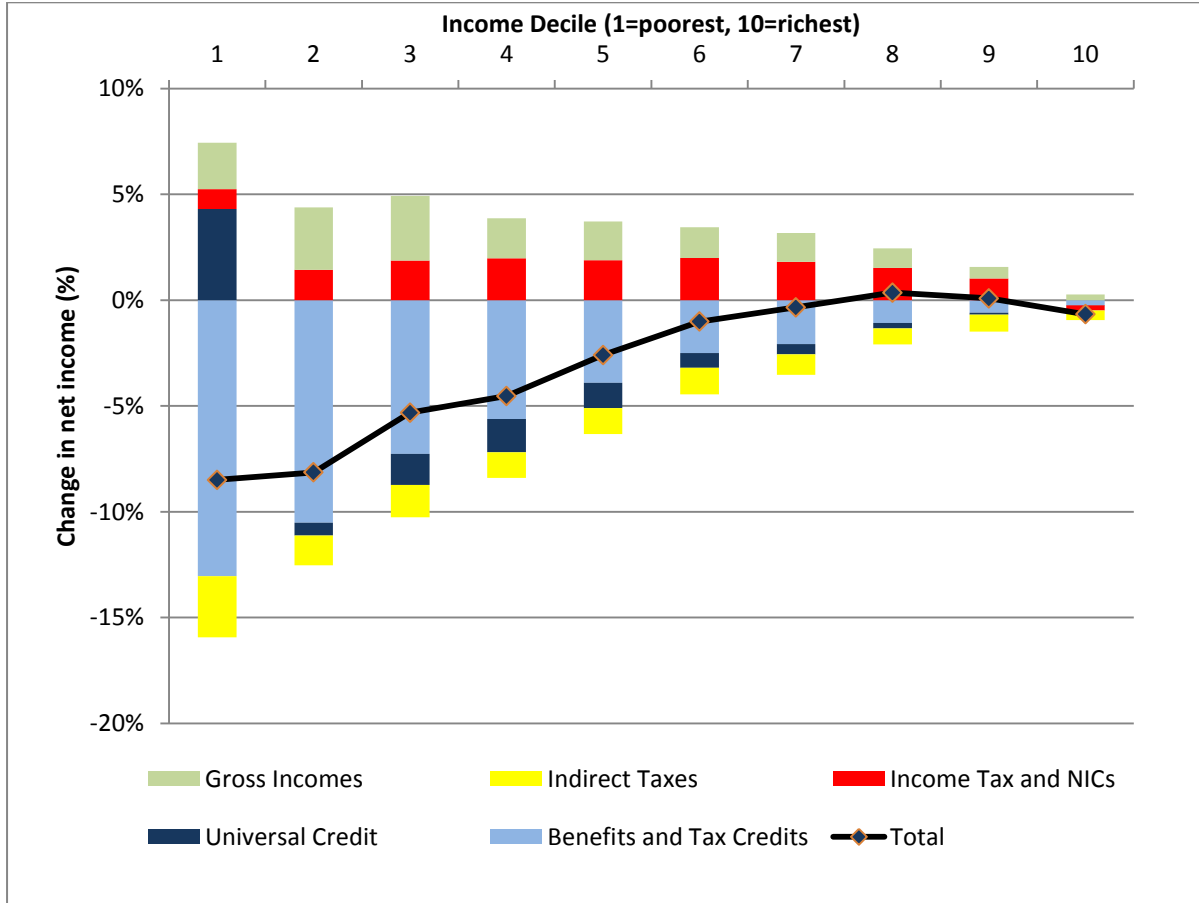
4 | Cumulative assessment of the impact of reforms at the household level

Figure 4.1 Cash impact of reforms to taxes and transfer payments by household net income decile and type of reform, 2021-22 tax year: Scotland



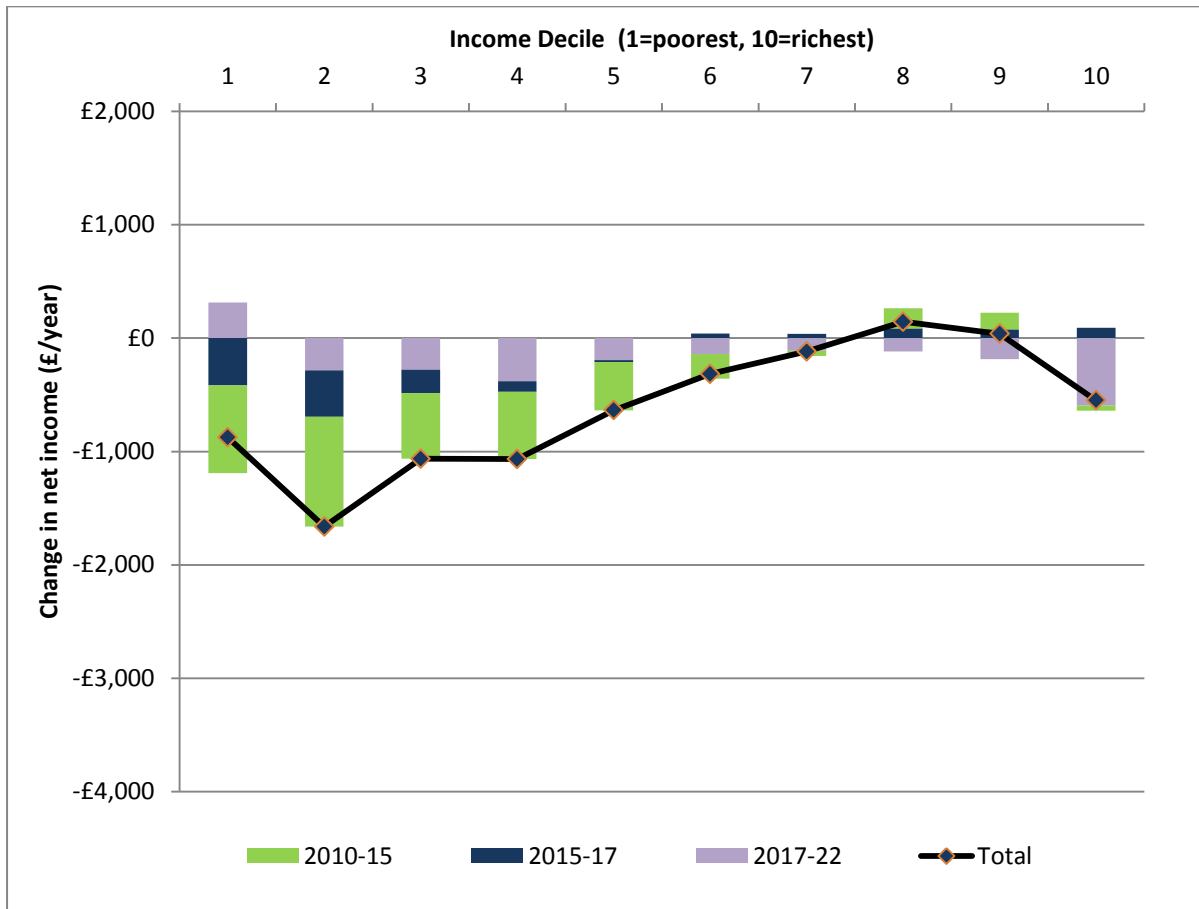
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 4.2 Percentage impact of reforms to taxes and transfer payments by household net income decile and type of reform, 2021-22 tax year: Scotland



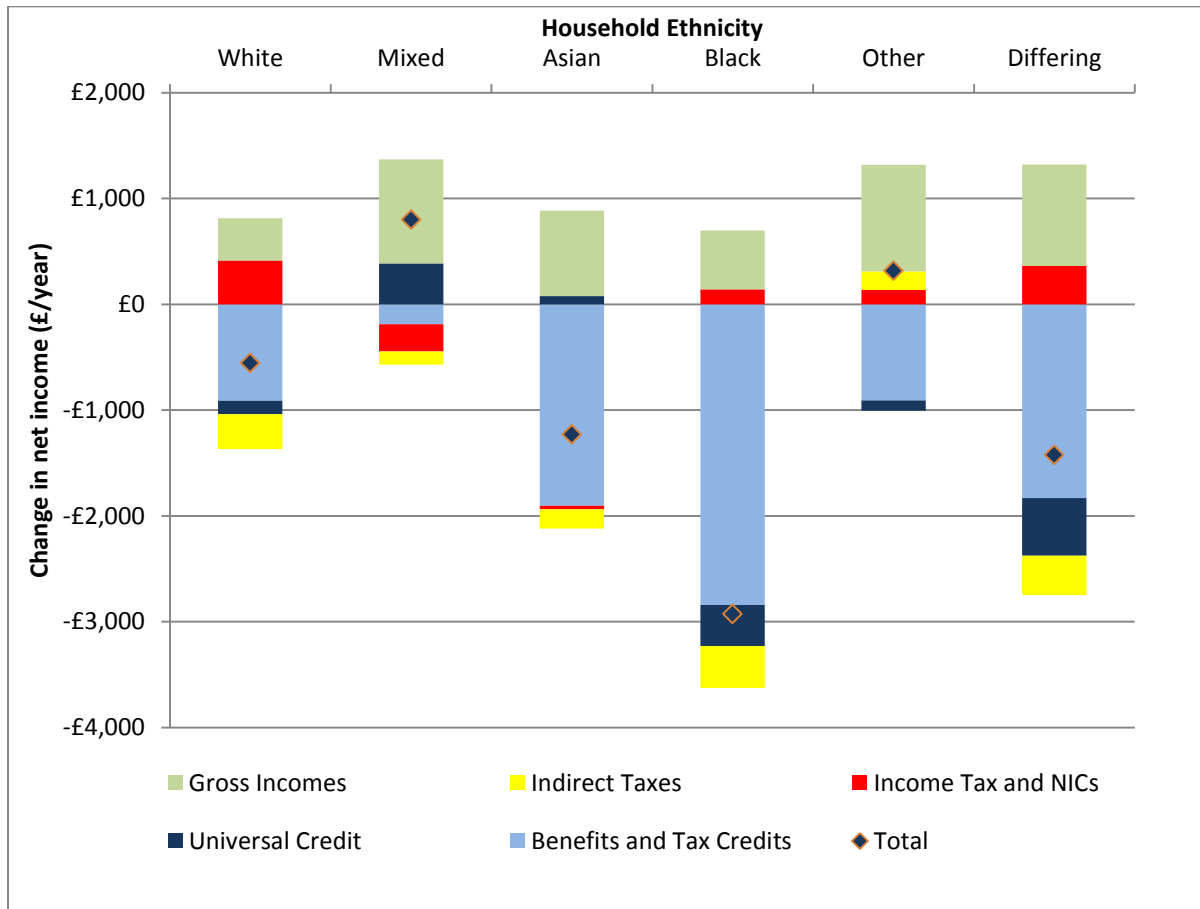
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 4.3 Cash impact of reforms to taxes and transfer payments by household net income decile by Parliament of introduction, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 4.6 Cash impact of reforms to taxes and transfer payments by household ethnicity (broad classification) and type of reform, 2021-22 tax year: Scotland

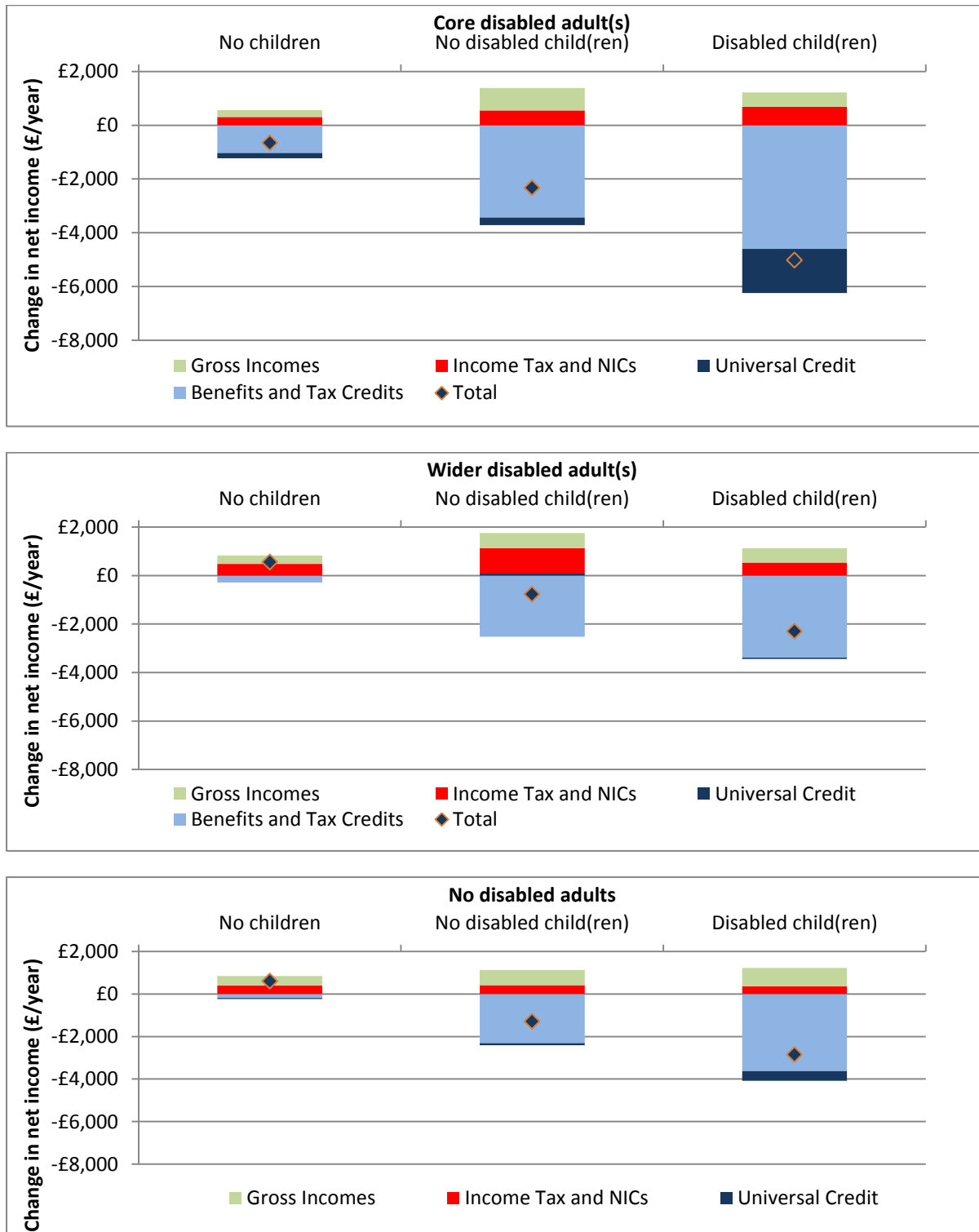


Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 4.7 Cash impact of reforms to taxes and transfer payments by household ethnicity (detailed classification) and type of reform, 2021-22 tax year: Scotland

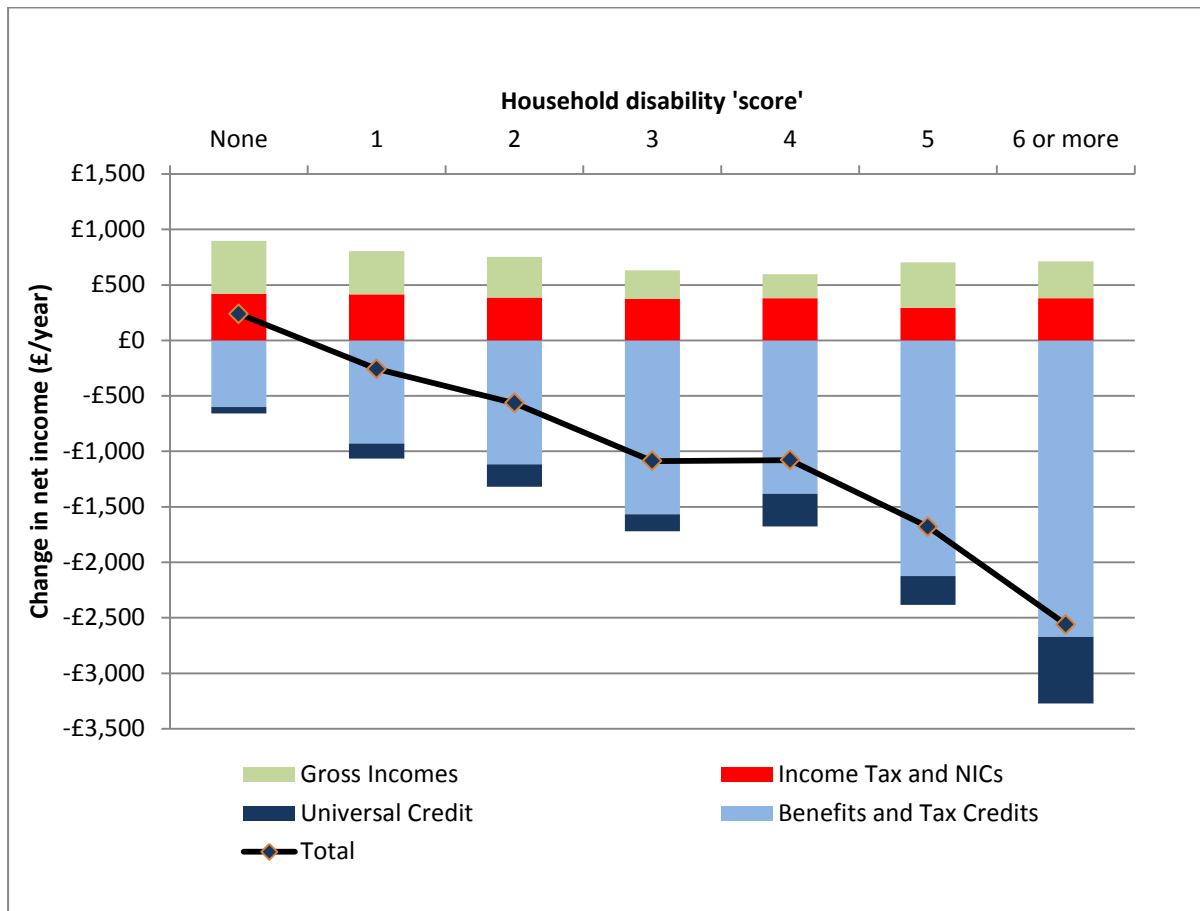
Analysis not presented because FRS sample sizes too small for reliable results to be calculated.

Figure 4.8 Cash impact of reforms to taxes and transfer payments by adult-child household disability status and type of reform, 2021-22 tax year: Scotland



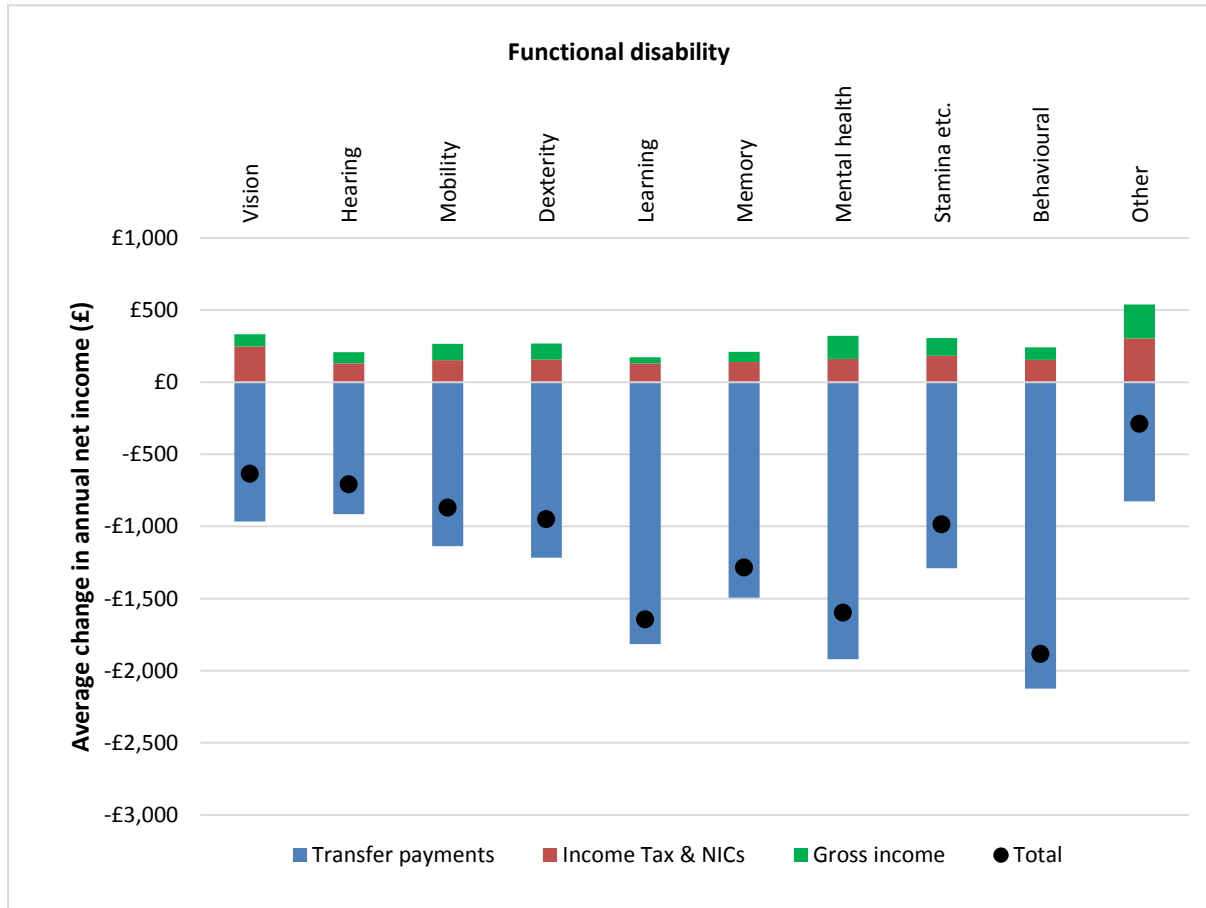
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 4.9 Cash impact of reforms to taxes and transfer payments by household disability score and type of reform, 2021-22 tax year: Scotland



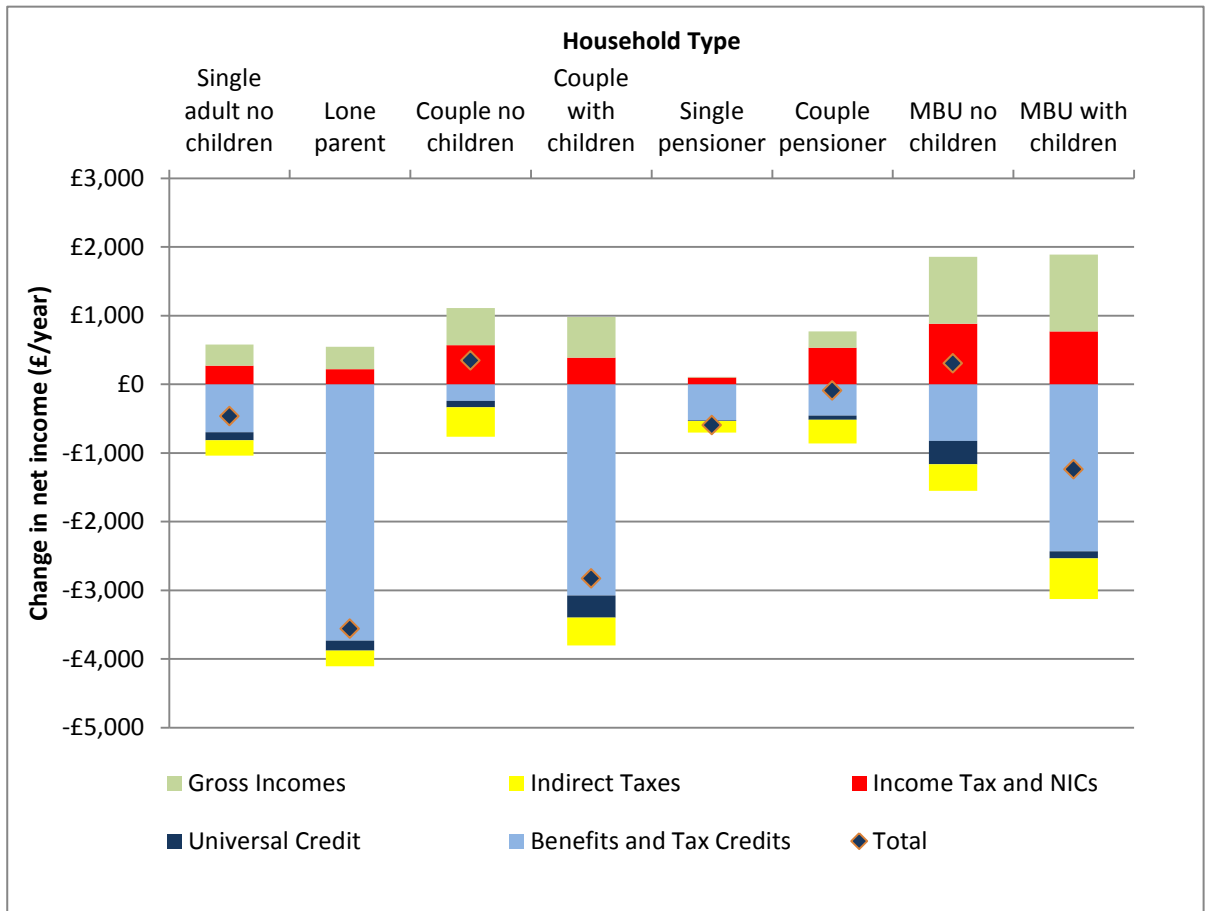
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 4.10 Cash impact of reforms to direct tax and transfer payments by specific functional disability, 2021-22 tax year: Scotland



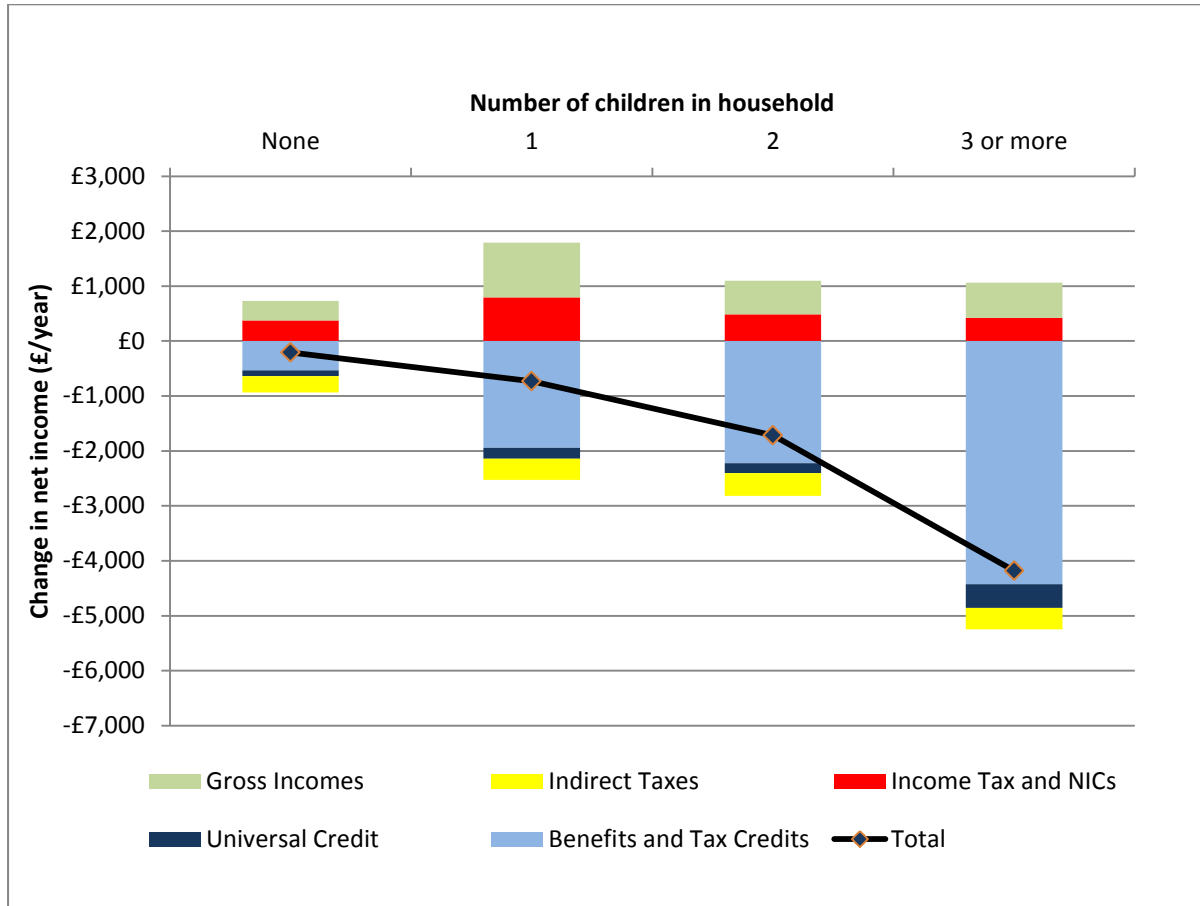
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 4.11 Cash impact of reforms to taxes and transfer payments by household demographic type and type of reform, 2021-22 tax year: Scotland



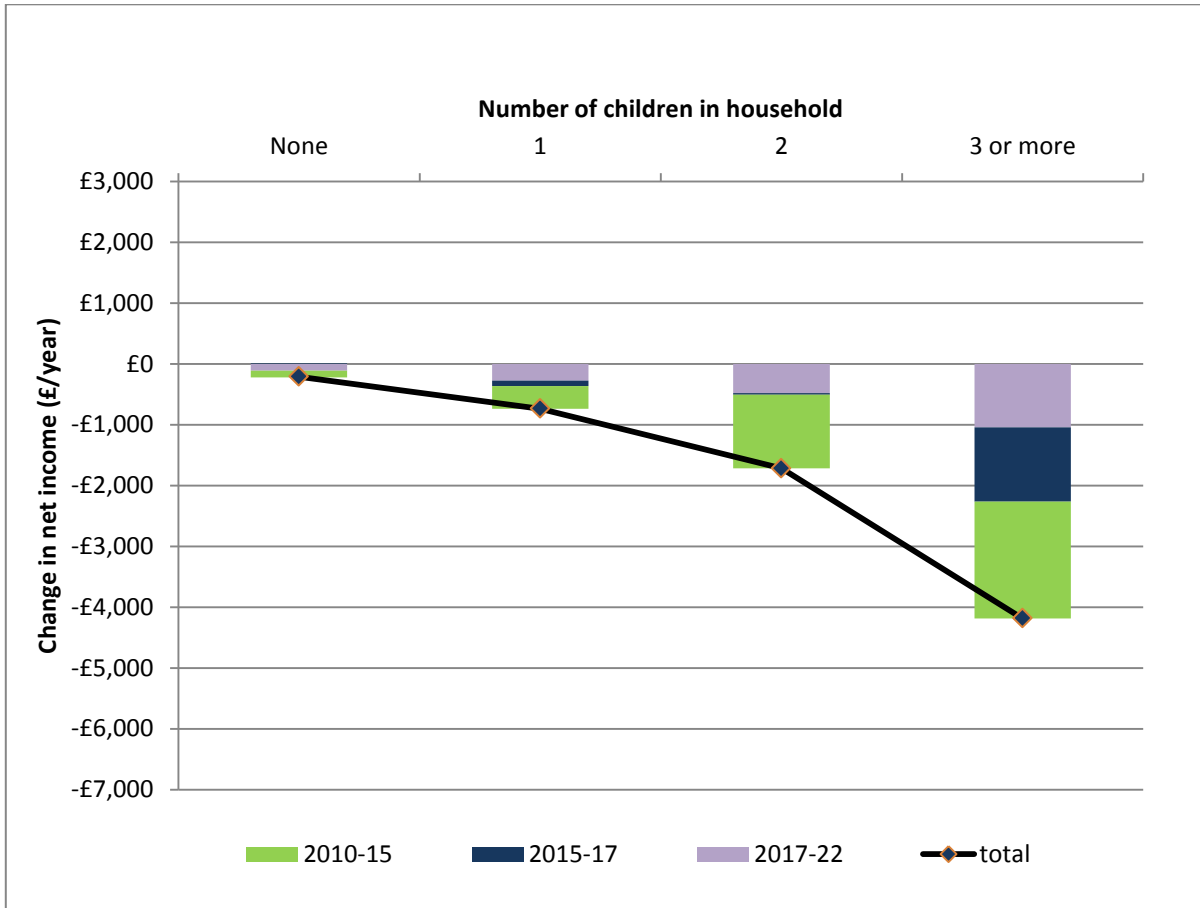
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 4.12 Cash impact of reforms to taxes and transfer payments by number of children in household and type of reform, 2021-22 tax year: Scotland



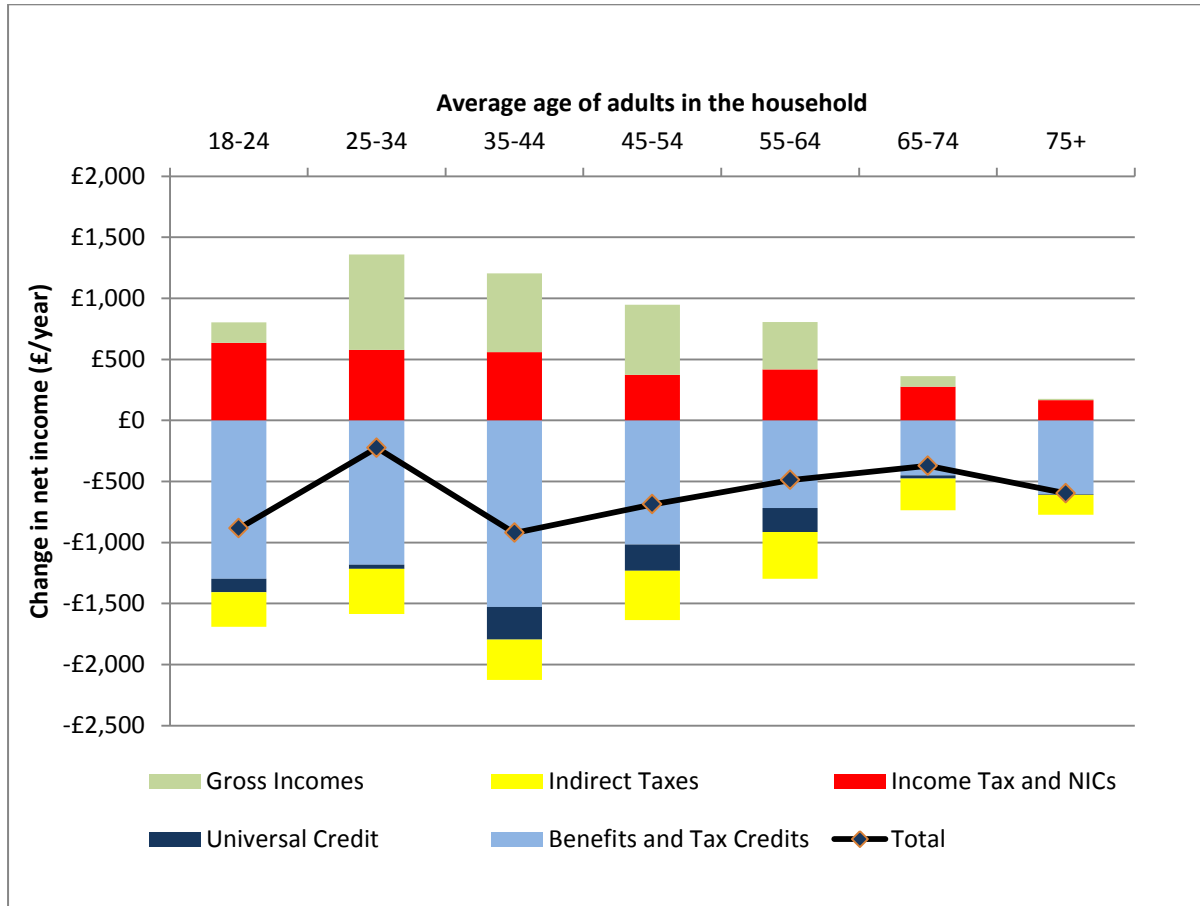
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 4.13 Cash impact of reforms to taxes and transfer payments by number of children in household and Parliament of introduction, 2021-22 tax year: Scotland



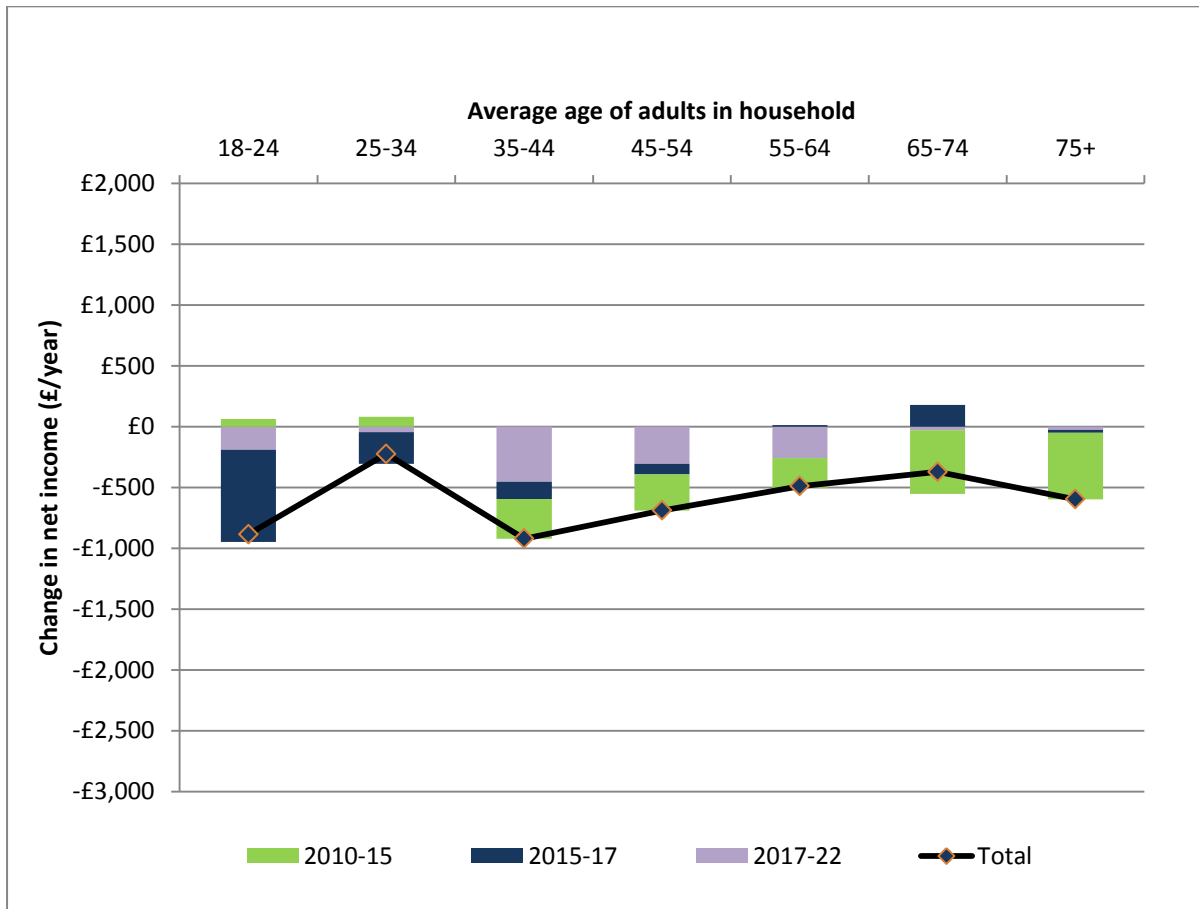
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 4.14 Cash impact of reforms to taxes and transfer payments by average age of adults in household and type of reform, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

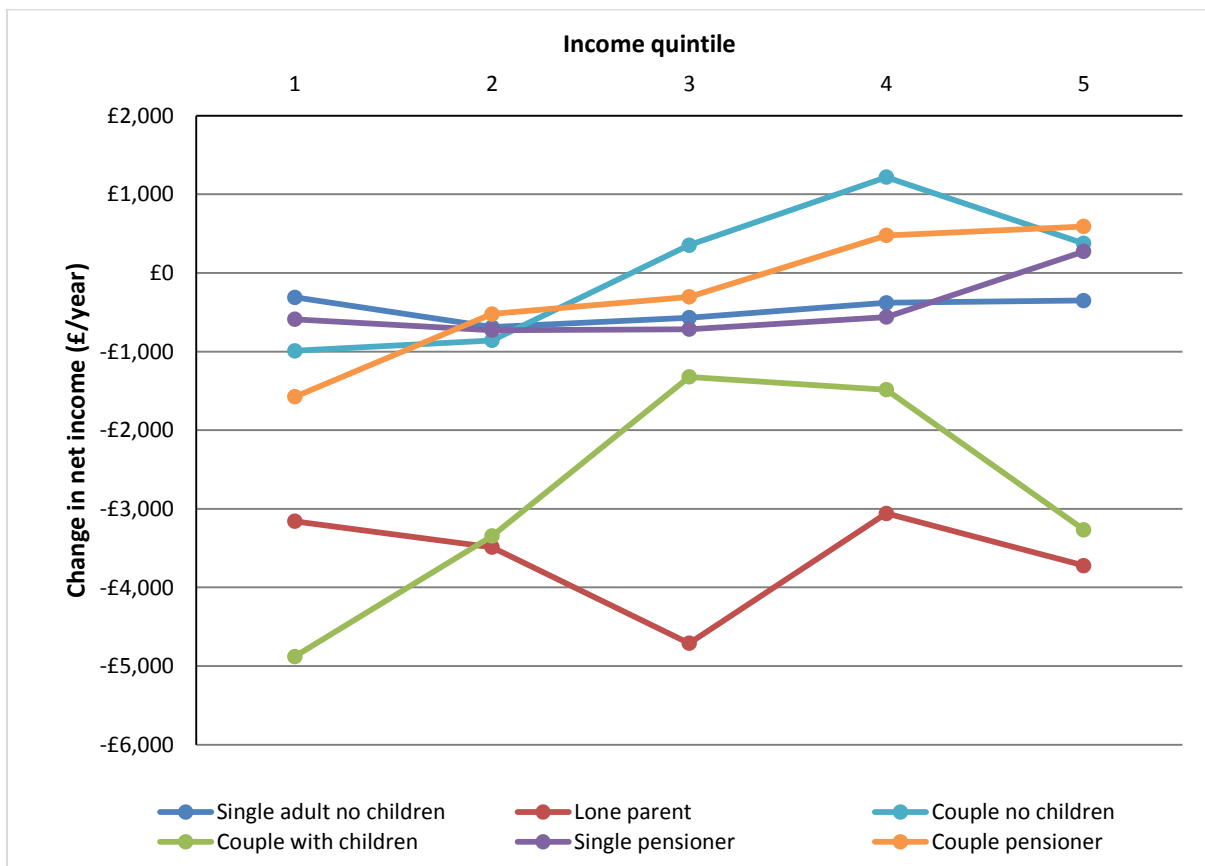
Figure 4.15 Cash impact of reforms to taxes and transfer payments by average age of adults in household and Parliament of introduction, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

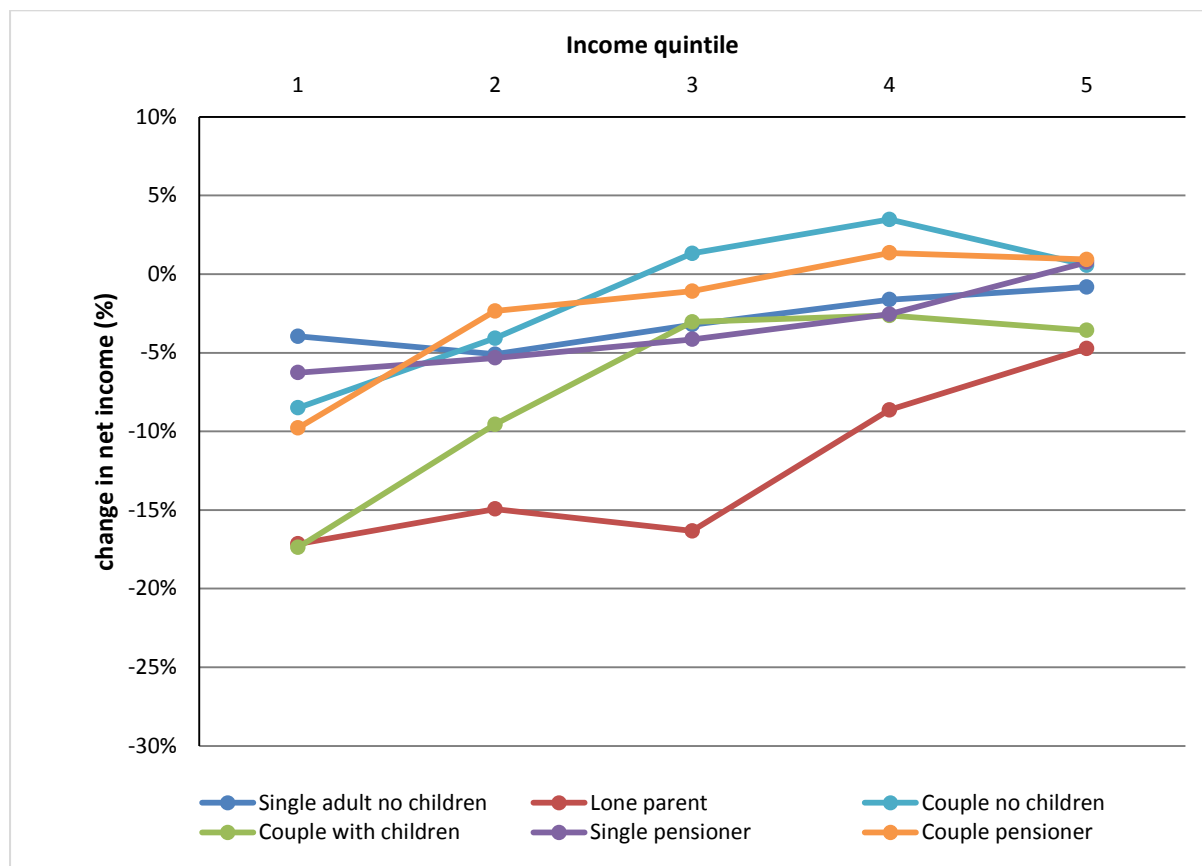
5| Intersectional analysis of the distributional impact of reforms by household and individual characteristics

Figure 5.1 Overall cash impact of reforms to taxes and transfer payments by household demographic type and income quintile, 2021-22 tax year: Scotland



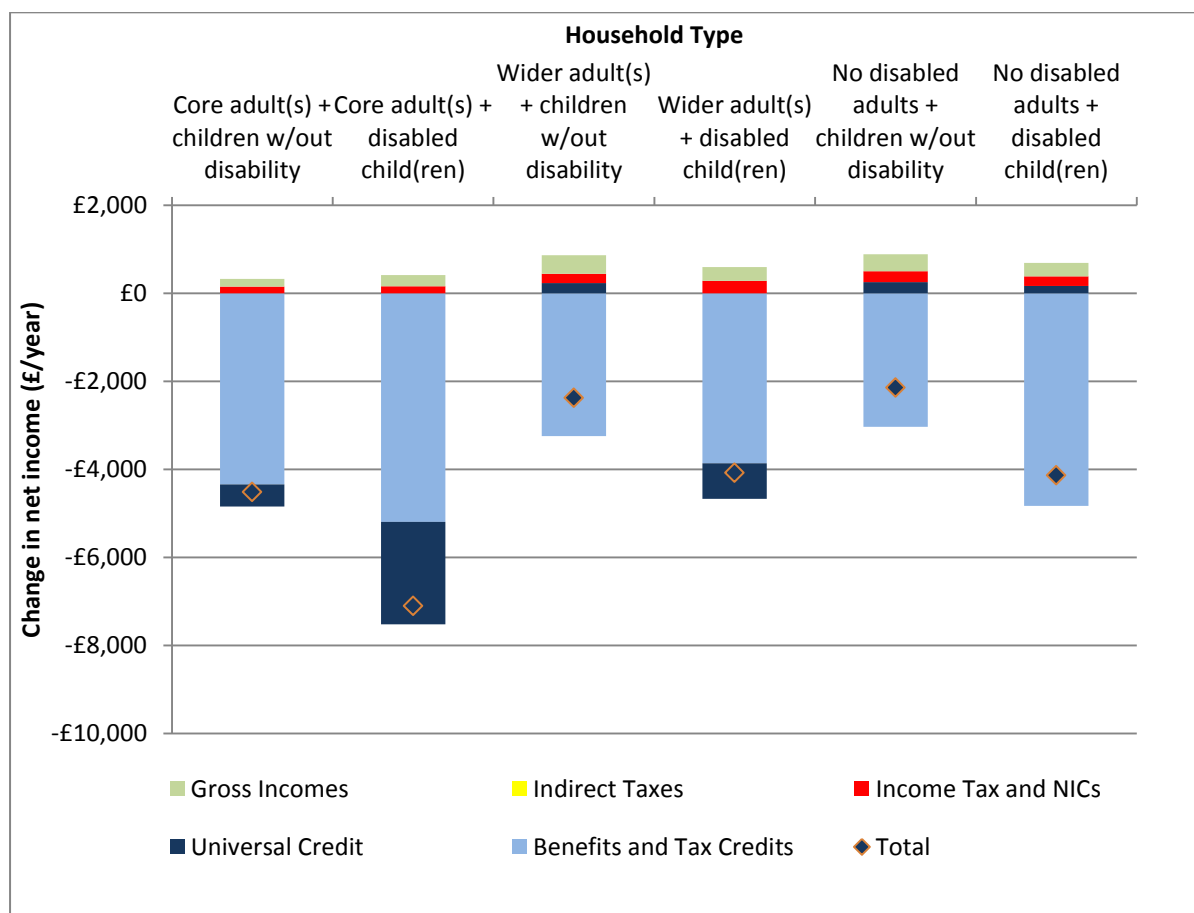
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 5.2 Overall percentage impact of reforms to taxes and transfer payments by household demographic type and income quintile, 2021-22 tax year: Scotland



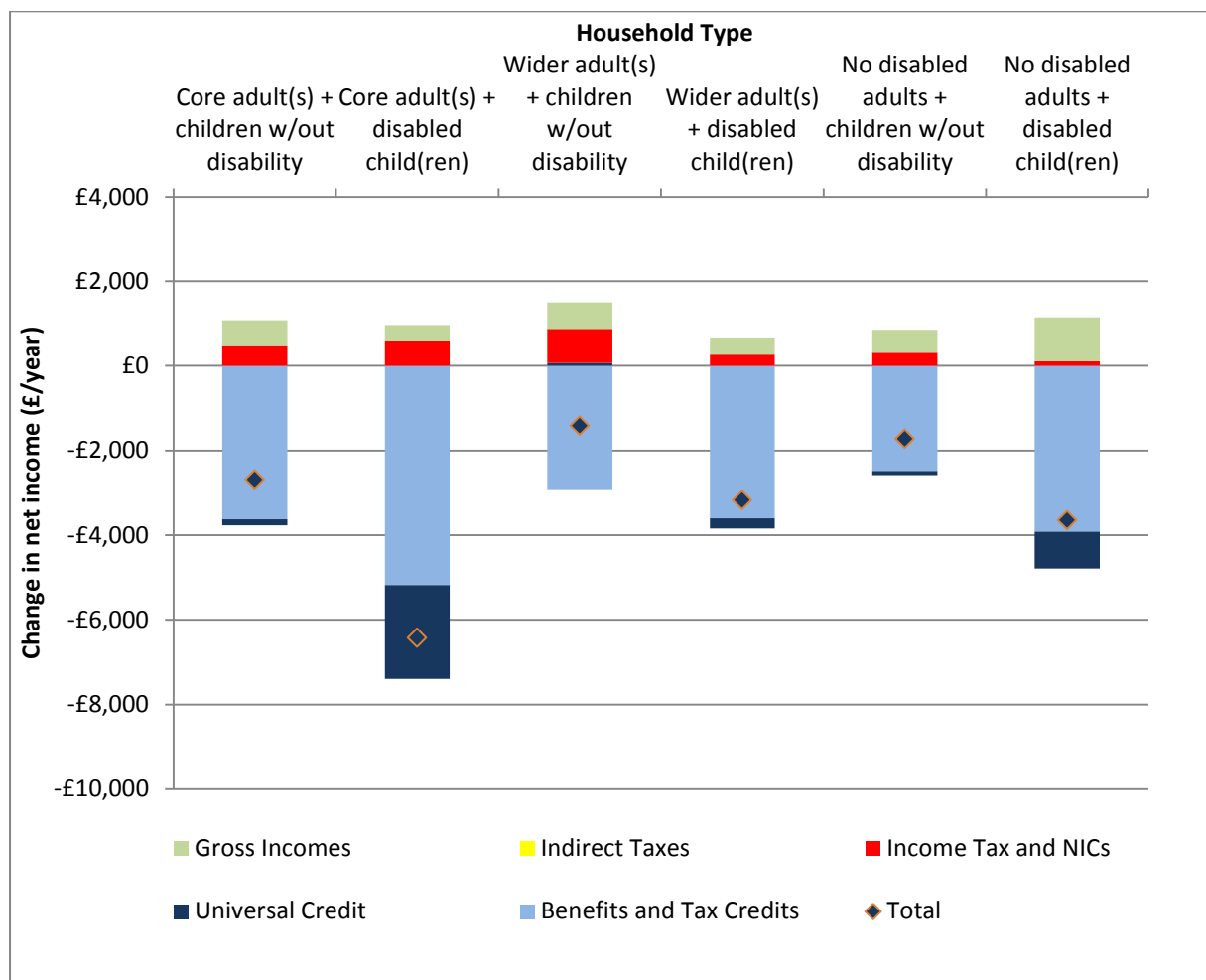
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Figure 5.3 Cash impact of reforms to taxes and transfer payments by household disability status for lone-parent households, 2021-22 tax year: Scotland



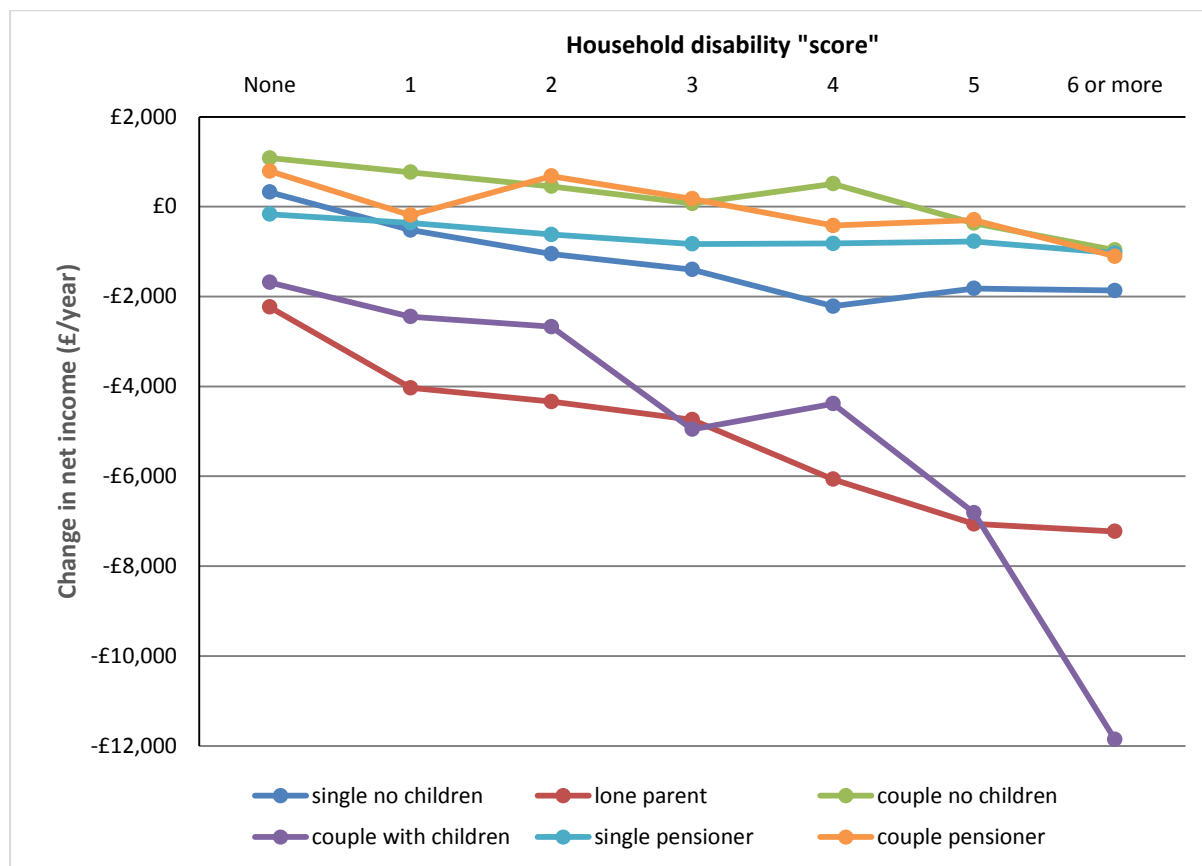
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.4 Cash impact of reforms to taxes and transfer payments by household disability status for couple households with children, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.5 Cash impact of reforms to taxes and transfer payments by household disability score for various household demographic types, 2021-22 tax year: Scotland



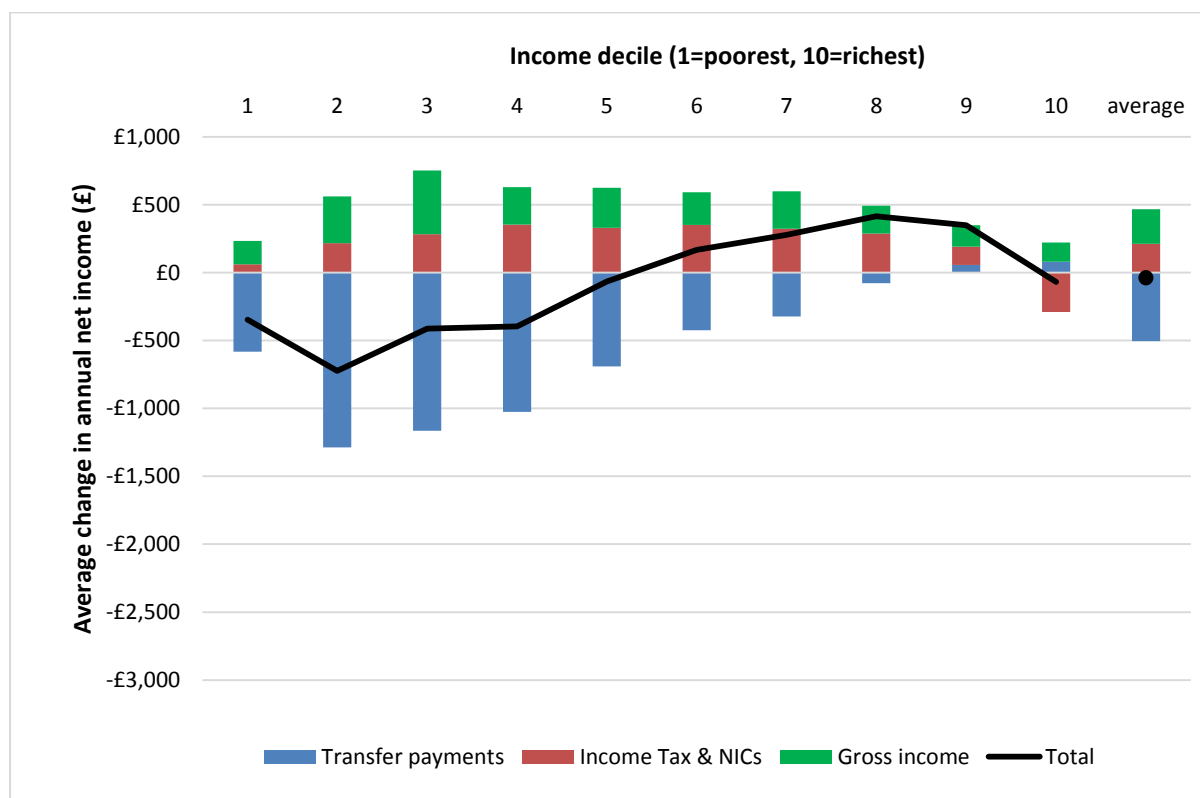
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.6 Cash impact of reforms to direct tax and transfer payments by gender and income decile, 2021-22 tax year: Scotland



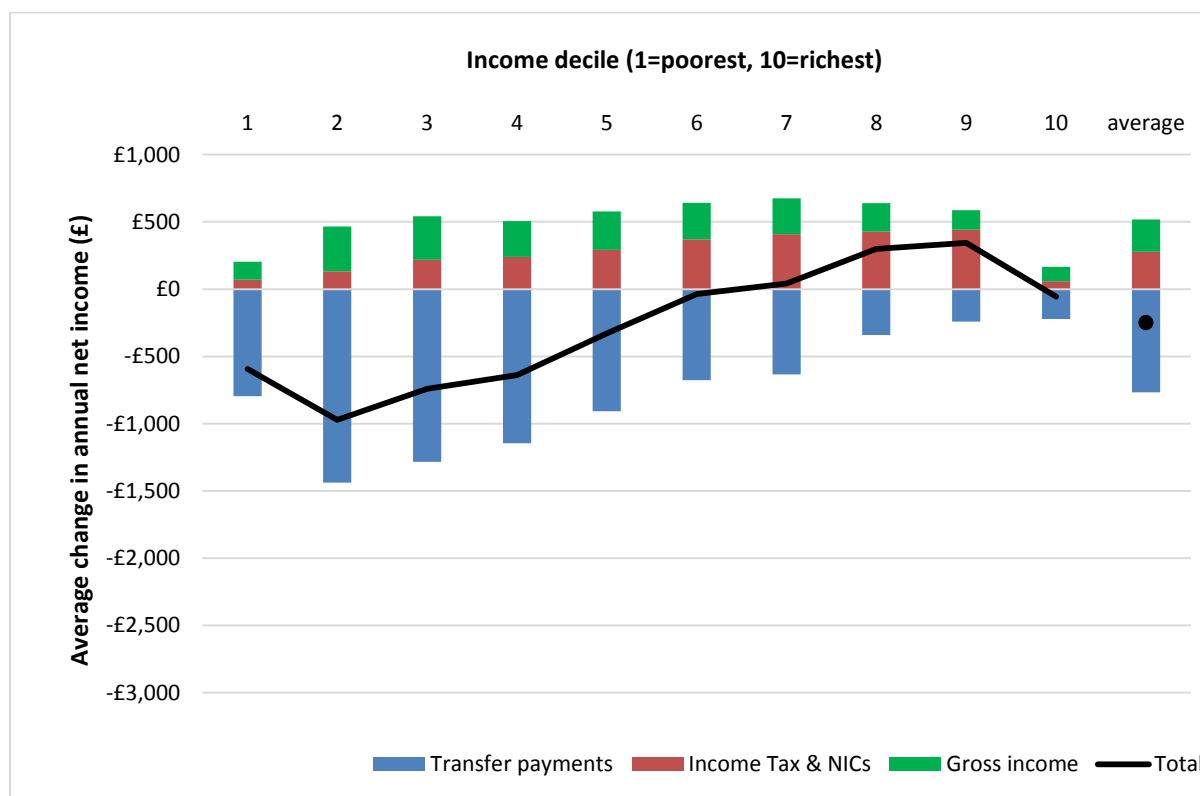
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.7 Contribution of different types of reform to overall cash impact, men by income decile, 2021-22 tax year: Scotland



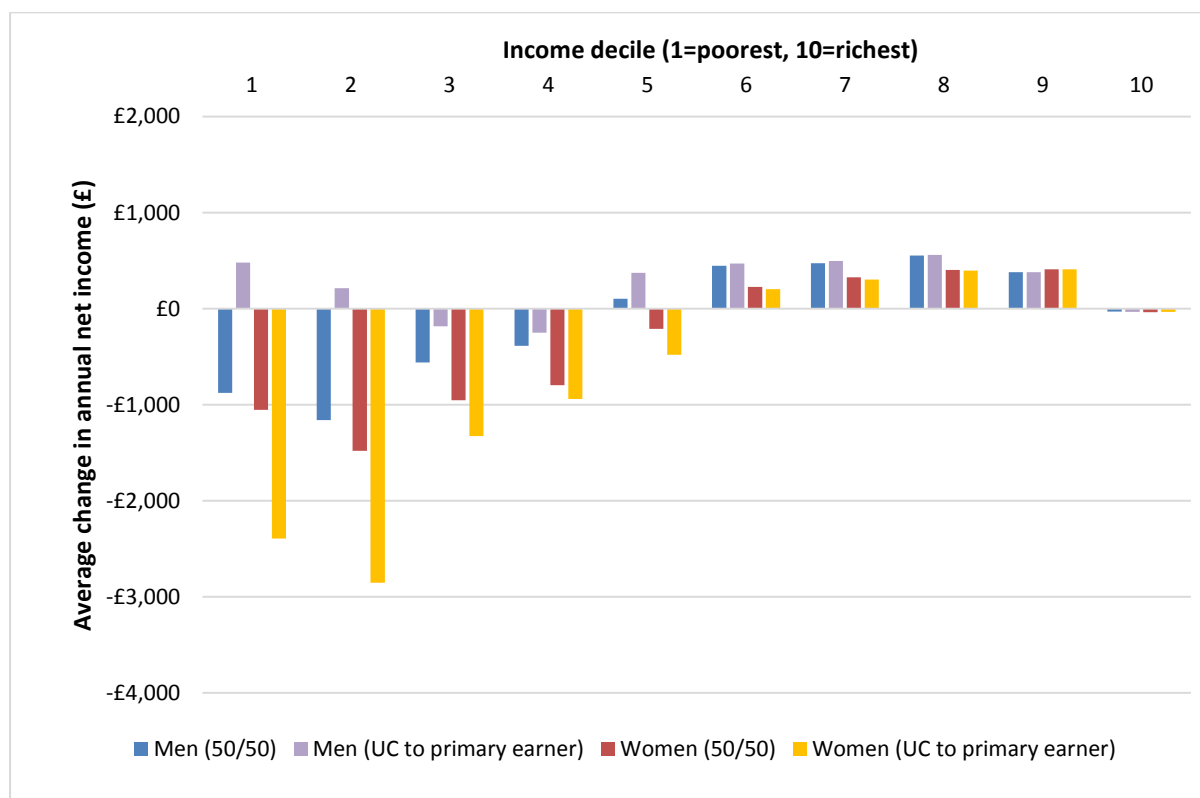
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.8 Contribution of different types of reform to overall cash impact, women by income decile, 2021-22 tax year: Scotland



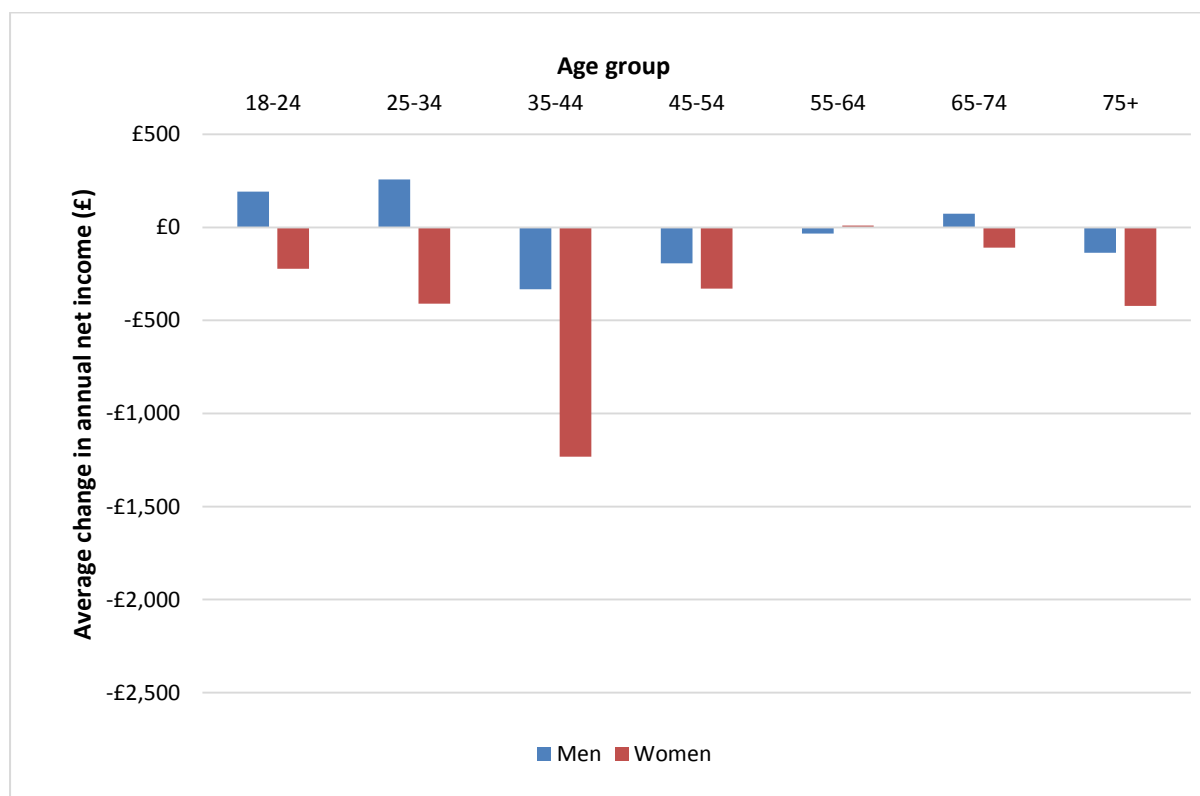
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.9 Impact of Universal Credit being paid to the primary earner instead of split 50/50 between both partners, men and women in couples by household income decile, 2021-22 tax year: Scotland



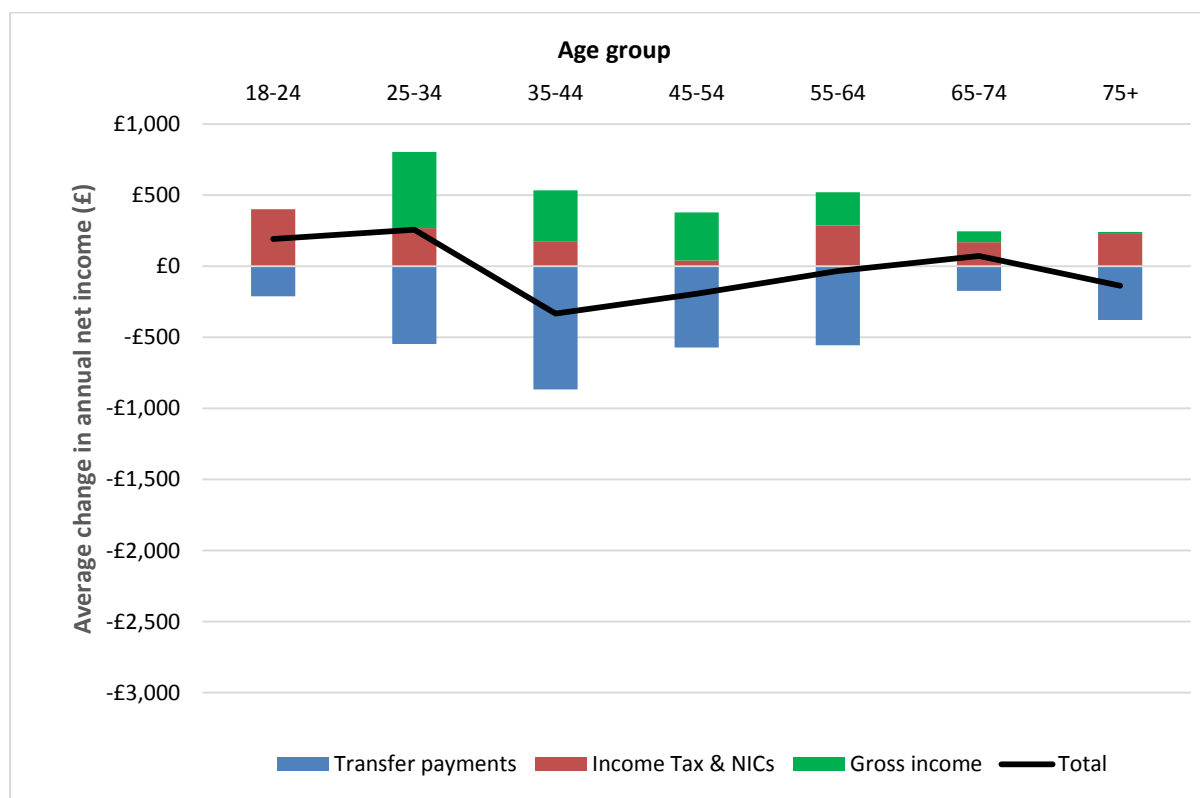
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.10 Cash impact of reforms to direct tax and transfer payments by gender and age group, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.11. Contribution of different types of reform to overall cash impact, men by age group, 2021-22 tax year: Scotland



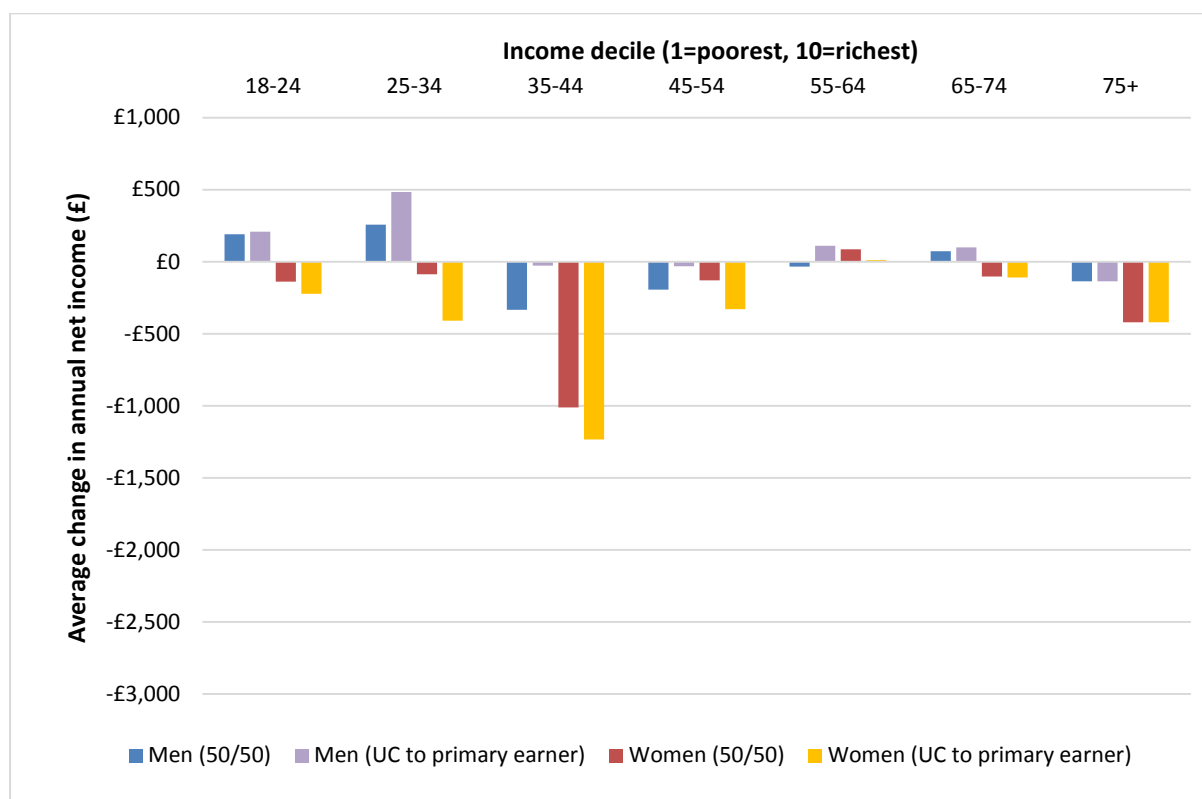
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.12. Contribution of different types of reform to overall cash impact, women by age group, 2021-22 tax year: Scotland



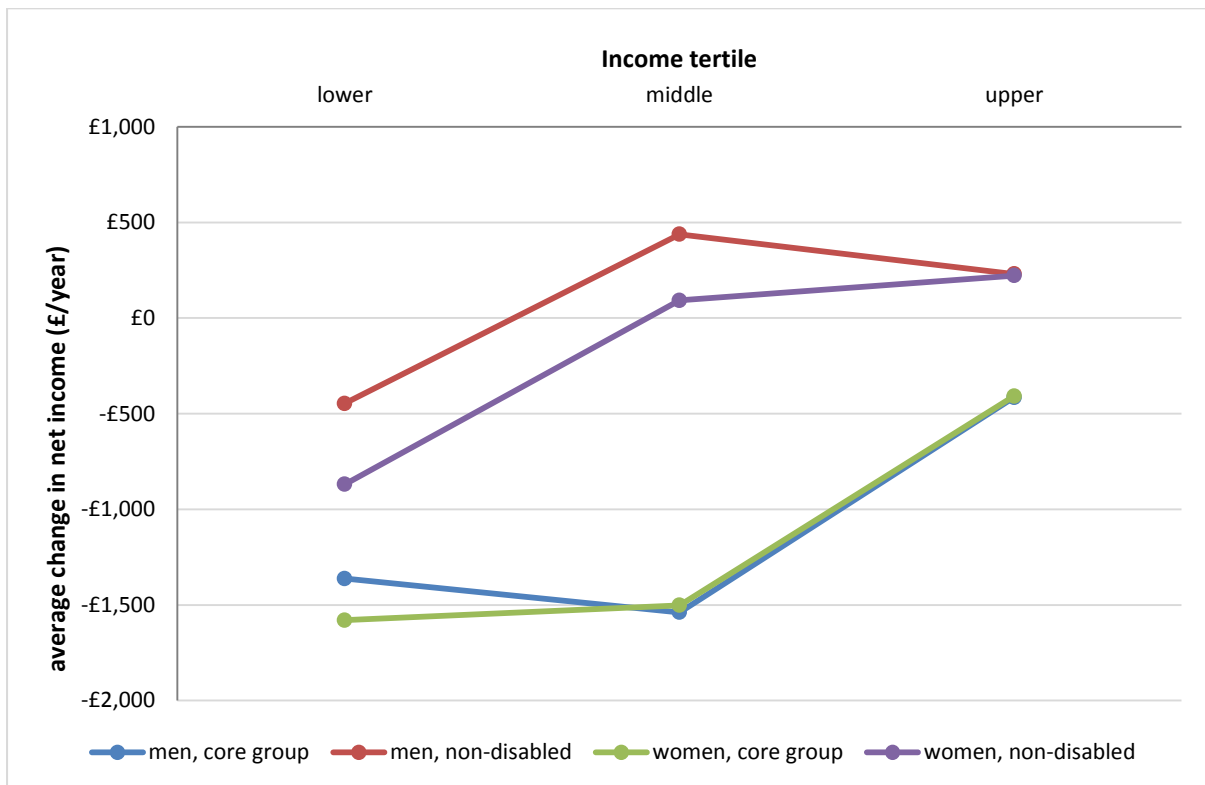
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.13 Impact of Universal Credit being paid to the primary earner instead of split 50/50 between partners, men and women in couples by age, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.14 Cash impact of reforms to direct tax and transfer payments by gender, disability status and income tertile, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

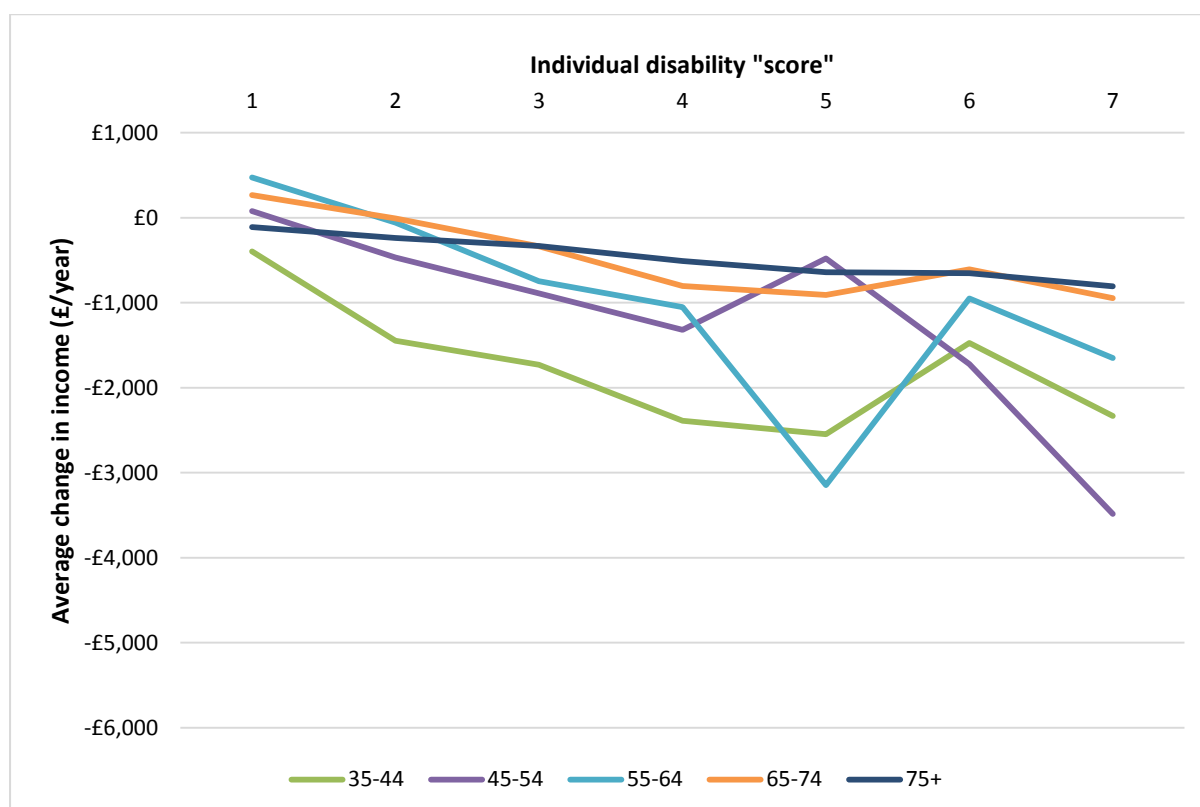
Figure 5.15 Cash impact of reforms to direct tax and transfer payments for men by ethnicity and income tertile, 2021-22 tax year: Scotland

Analysis not presented because FRS sample sizes too small for reliable results to be calculated

Figure 5.16 Cash impact of reforms to direct tax and transfer payments for women by ethnicity and income tertile, 2021-22 tax year: Scotland

Analysis not presented because FRS sample sizes too small for reliable results to be calculated

Figure 5.17 Overall cash impact of reforms to direct tax and transfer payments by age group and individual disability ‘score’, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Note: results for 18-24 and 25-34 age groups not presented because sample size too small in some of the disability score subgroups.

Figure 5.18 Overall cash impact of reforms to direct tax and transfer payments by disability, ethnicity and gender, 2021-22 tax year: Scotland

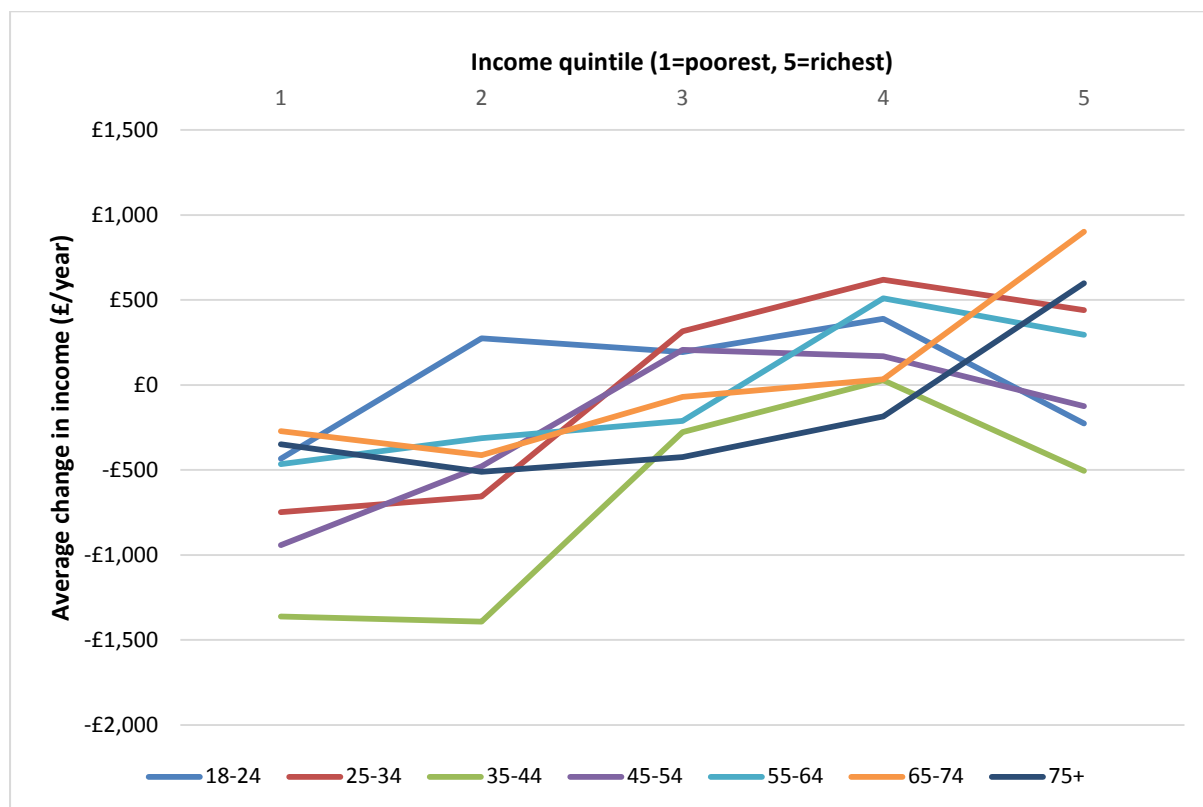
Analysis not presented because FRS sample sizes too small for reliable results to be calculated

Figure 5.19 Overall cash impact of reforms to direct tax and transfer payments by individual disability 'score' and income quintile, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.20 Overall cash impact of reforms to direct tax and transfer payments by age group and household income quintile, 2021-22 tax year: Scotland



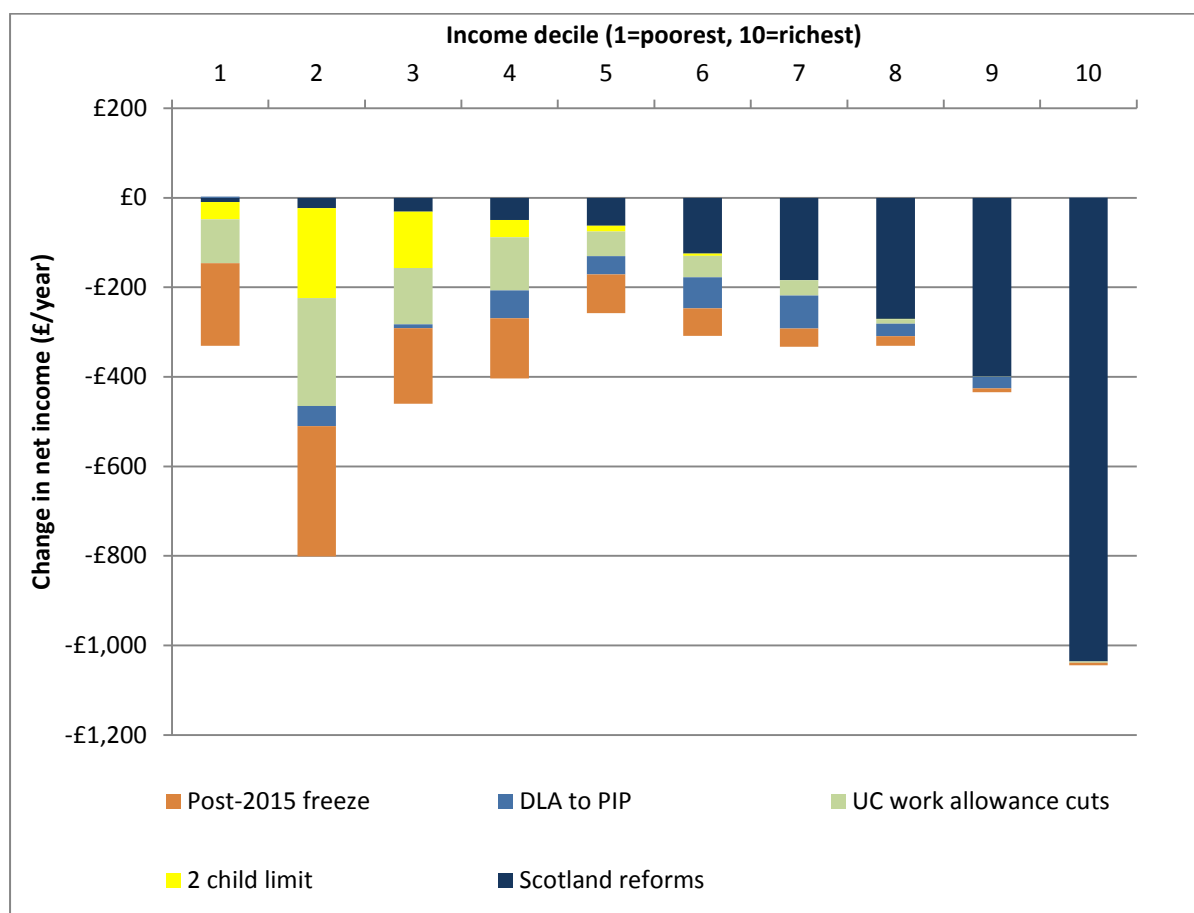
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 5.21 Overall cash impact of reforms to direct tax and transfer payments by age group and ethnicity, 2021-22 tax year: Scotland

Analysis not presented because FRS sample sizes too small for reliable results to be calculated.

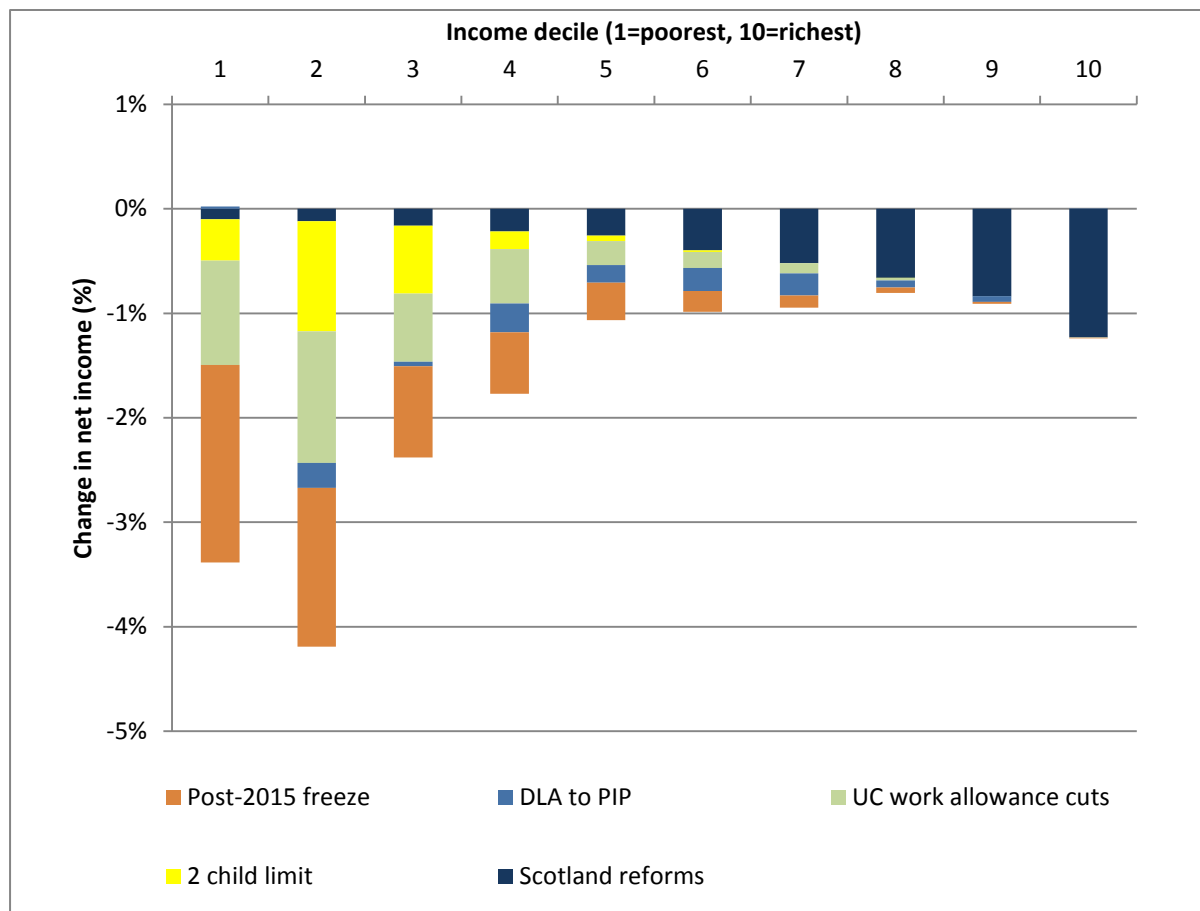
6 | Distributional impact of specific reforms

Figure 6.8 Cash impact of specific policy reforms by household income decile, 2021-22 tax year: Scotland



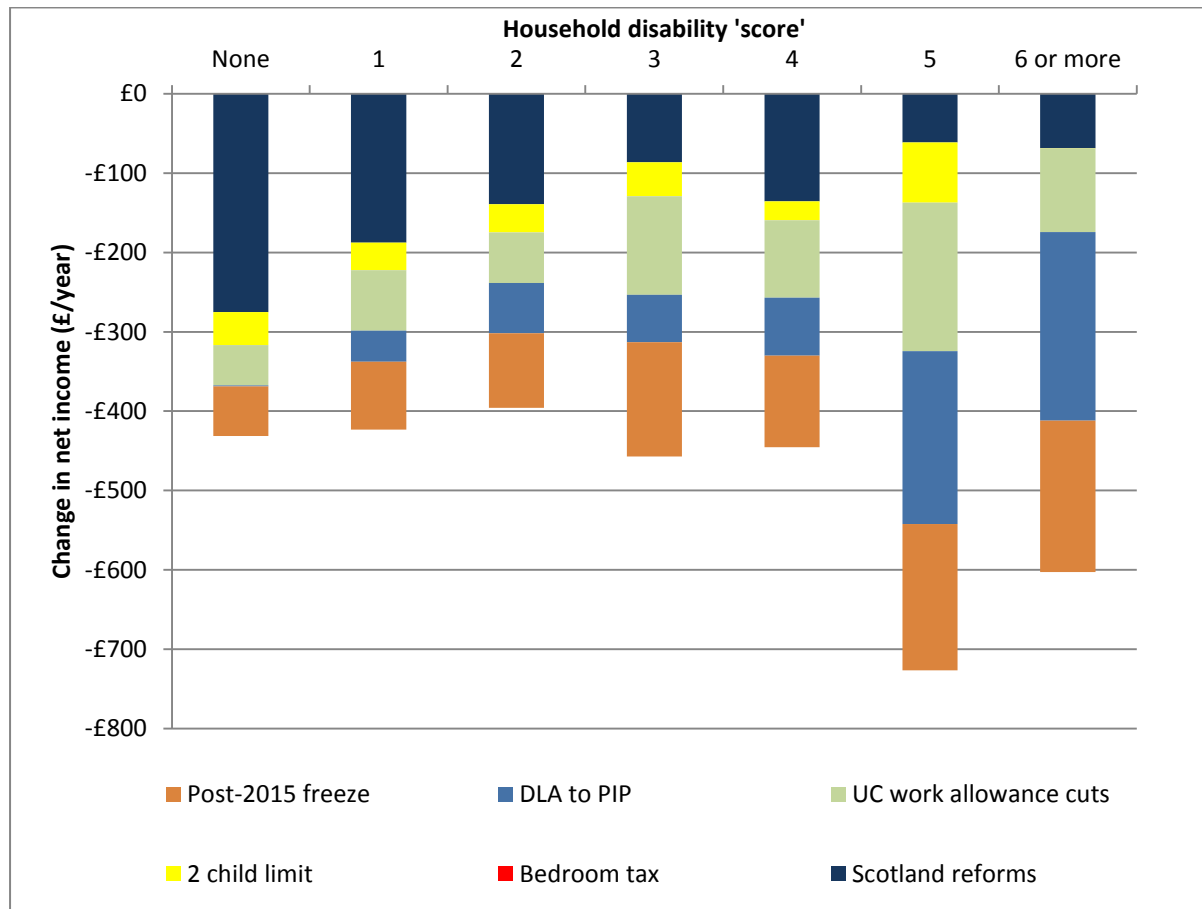
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 6.9 Percentage impact of specific policy reforms by household income decile, 2021-22 tax year: Scotland



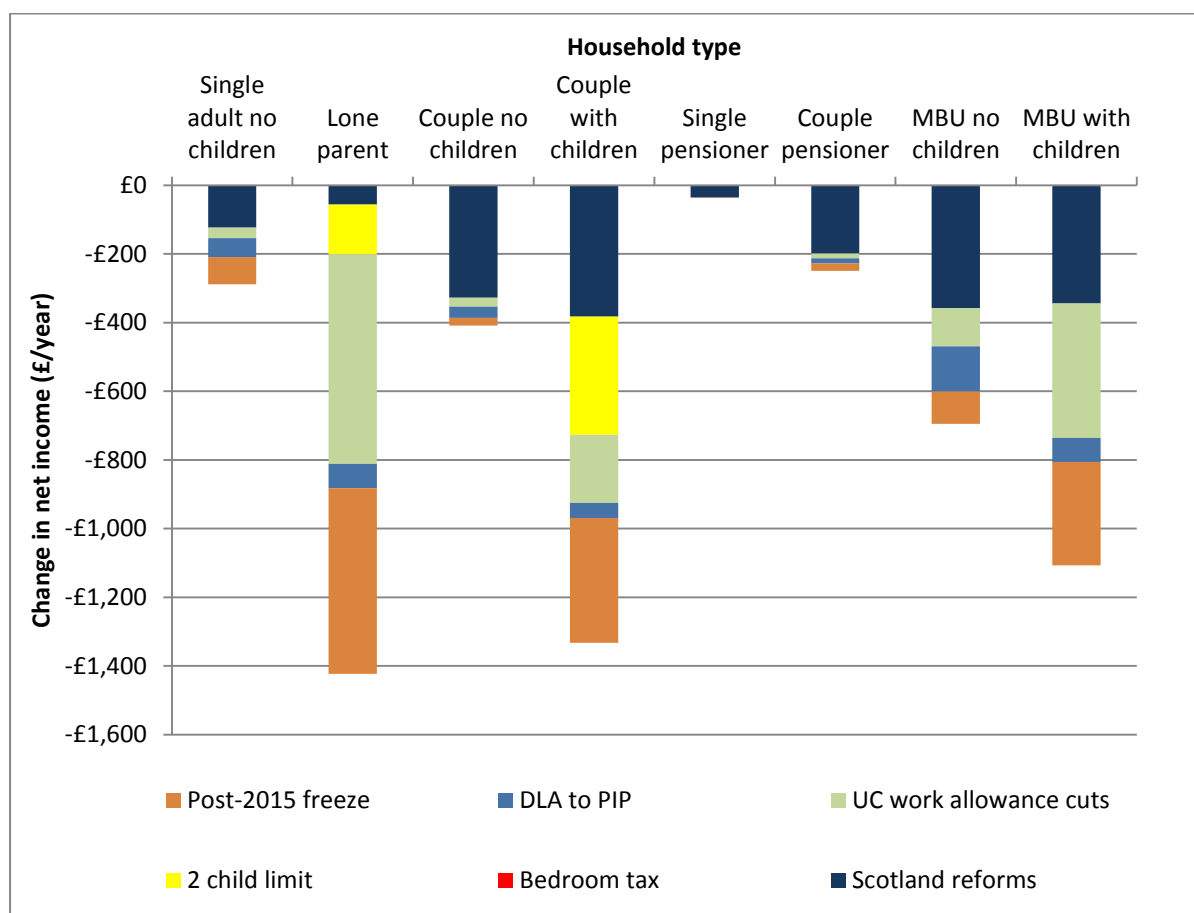
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 6.10 Cash impact of specific policy reforms by household disability 'score', 2021-22 tax year: Scotland



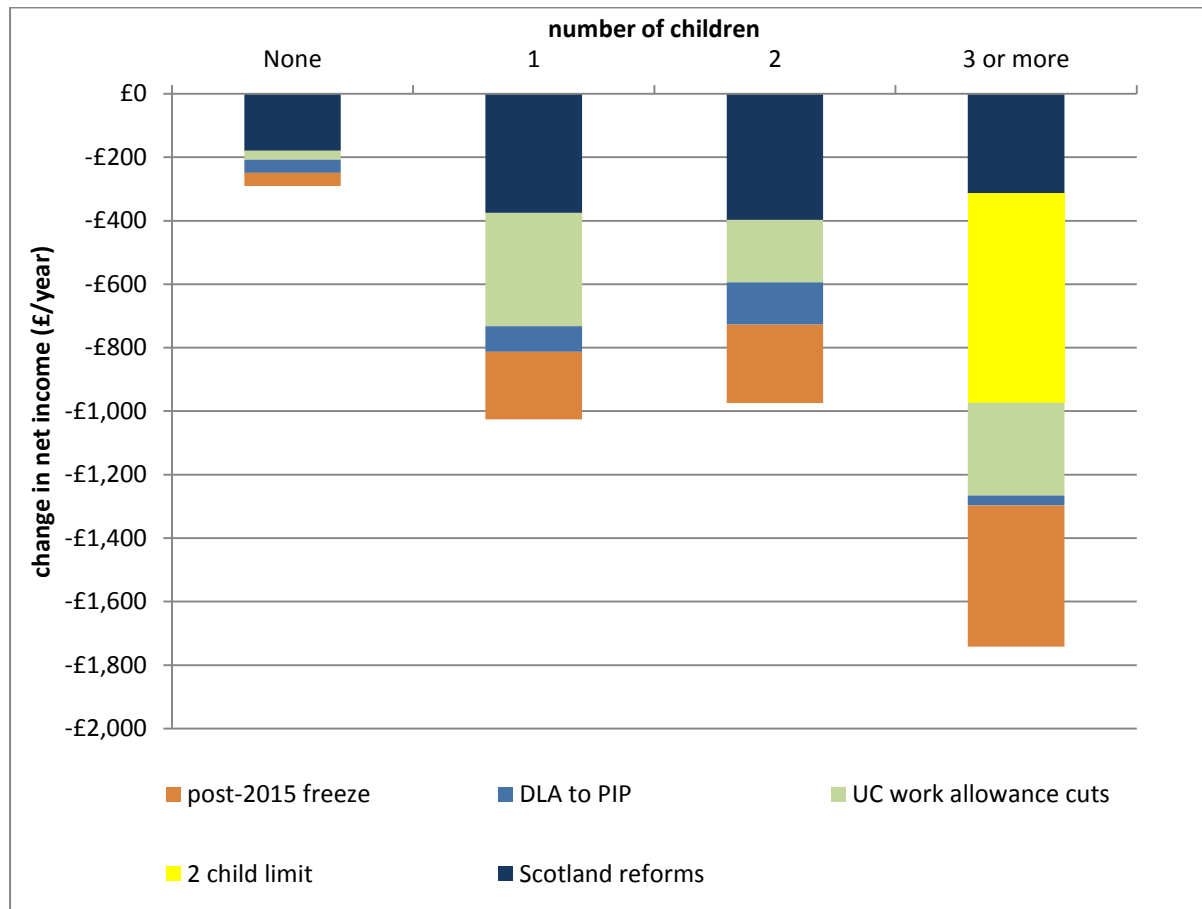
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 6.11 Cash impact of specific policy reforms by household demographic status, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

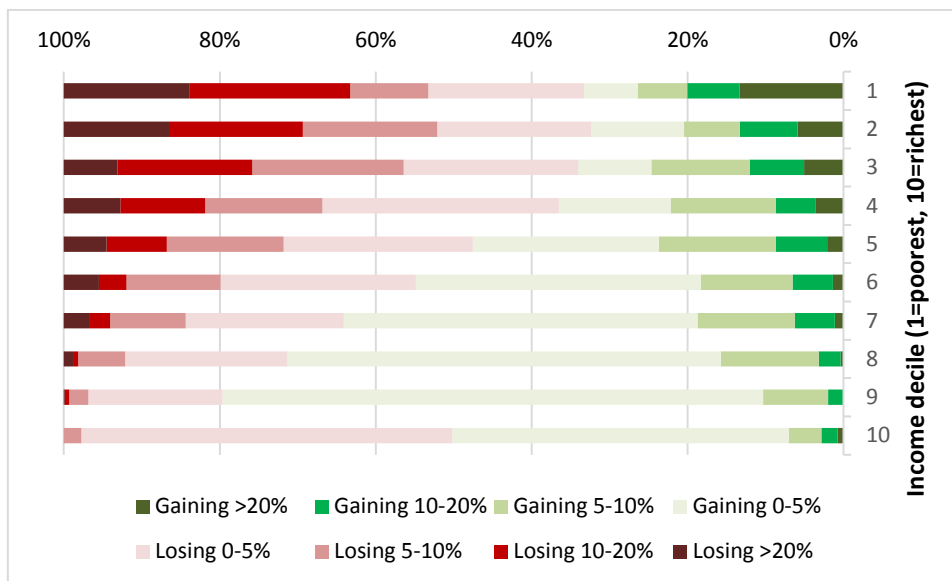
Figure 6.11 Cash impact of specific policy reforms by number of children in household, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

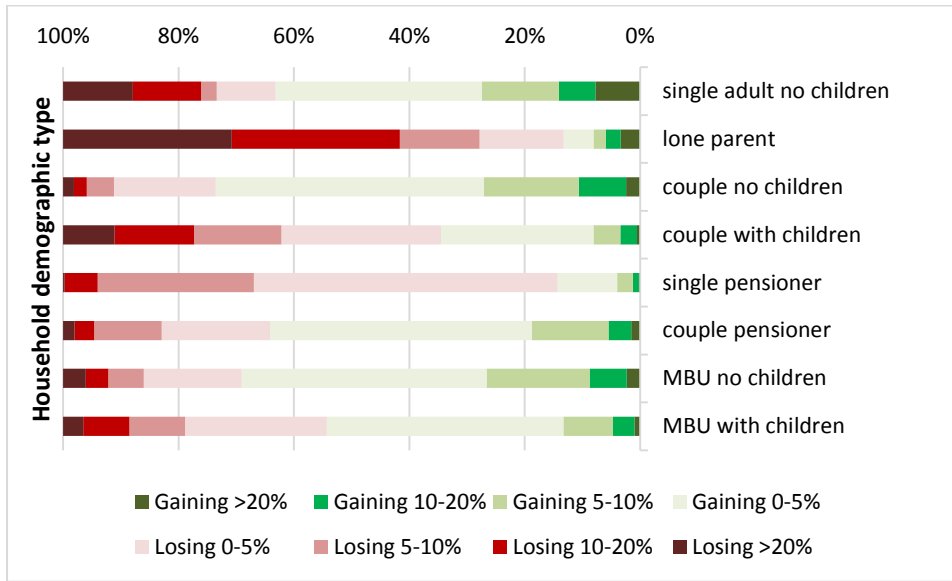
8 | Winners and losers from the reforms

Figure 8.1 Size distribution of gains and losses by household income decile, Scotland, 2021-22 tax year



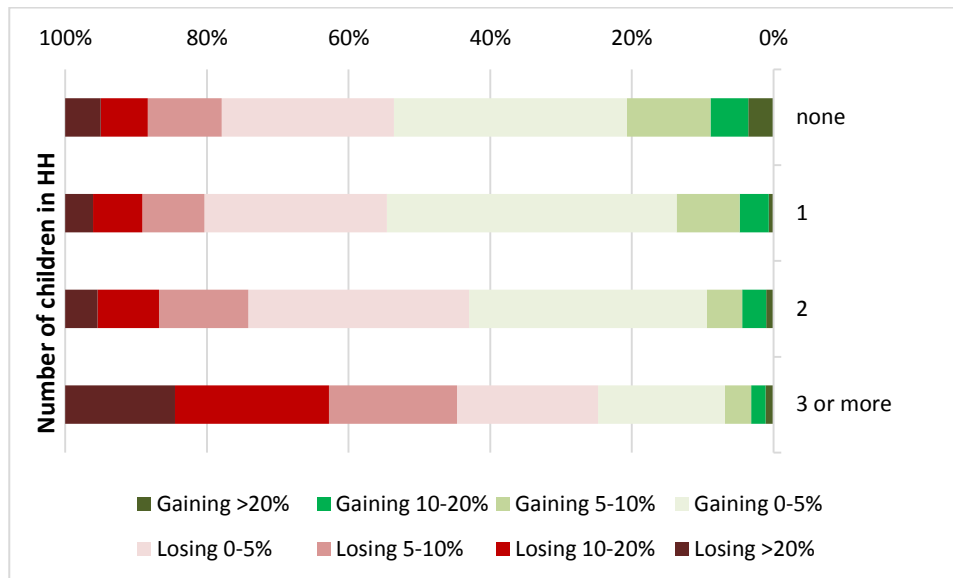
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 8.2 Size distribution of winners and losers by household demographic status, Scotland, 2021-22 tax year



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 8.3 Size distribution of winners and losers by number of children in household, Scotland, 2021-22 tax year

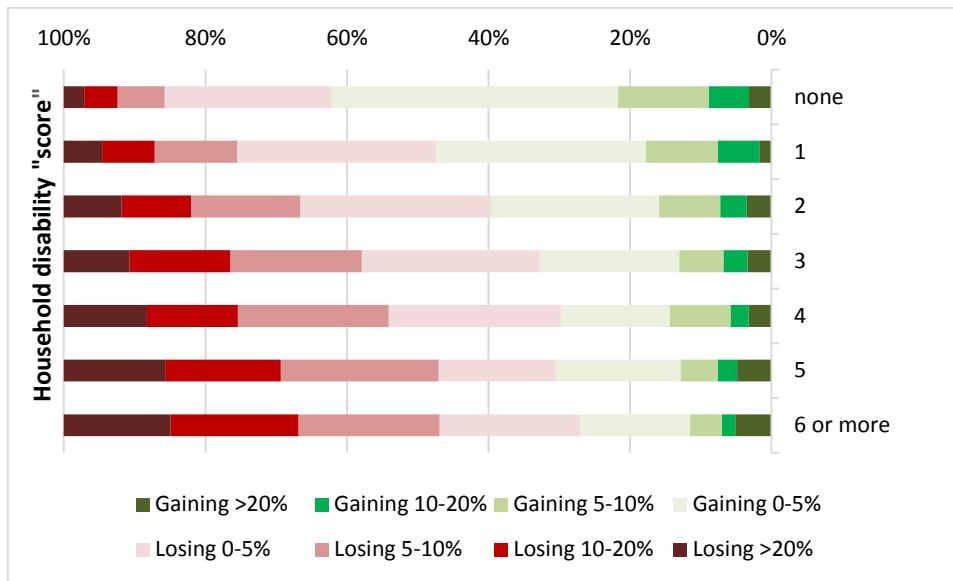


Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

Figure 8.4 Size distribution of winners and losers by detailed household ethnicity, Scotland, 2021-22 tax year

Analysis not presented because FRS sample sizes too small for reliable results to be calculated.

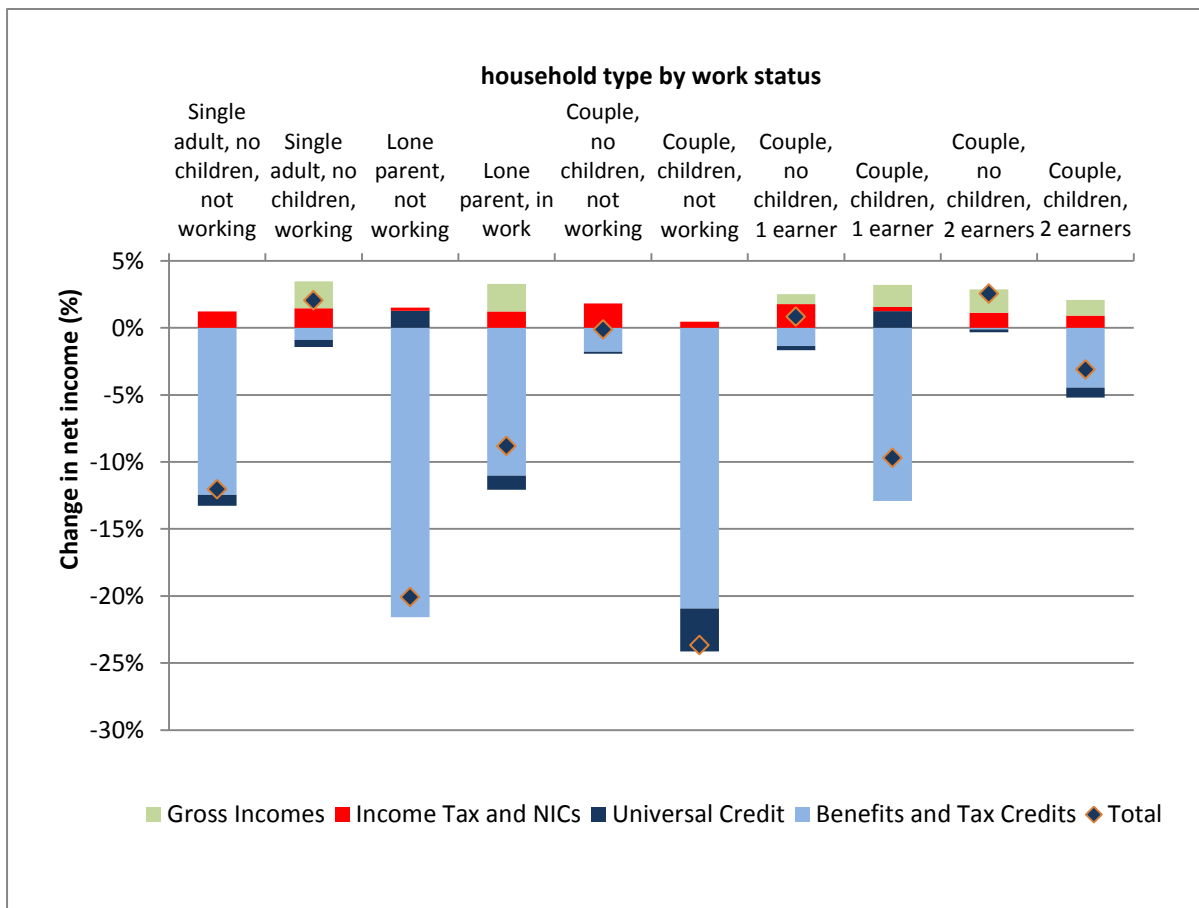
Figure 8.5 Size distribution of winners and losers by household disability 'score', Scotland, 2021-22 tax year



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

9 | Impact of the reforms on work incentives

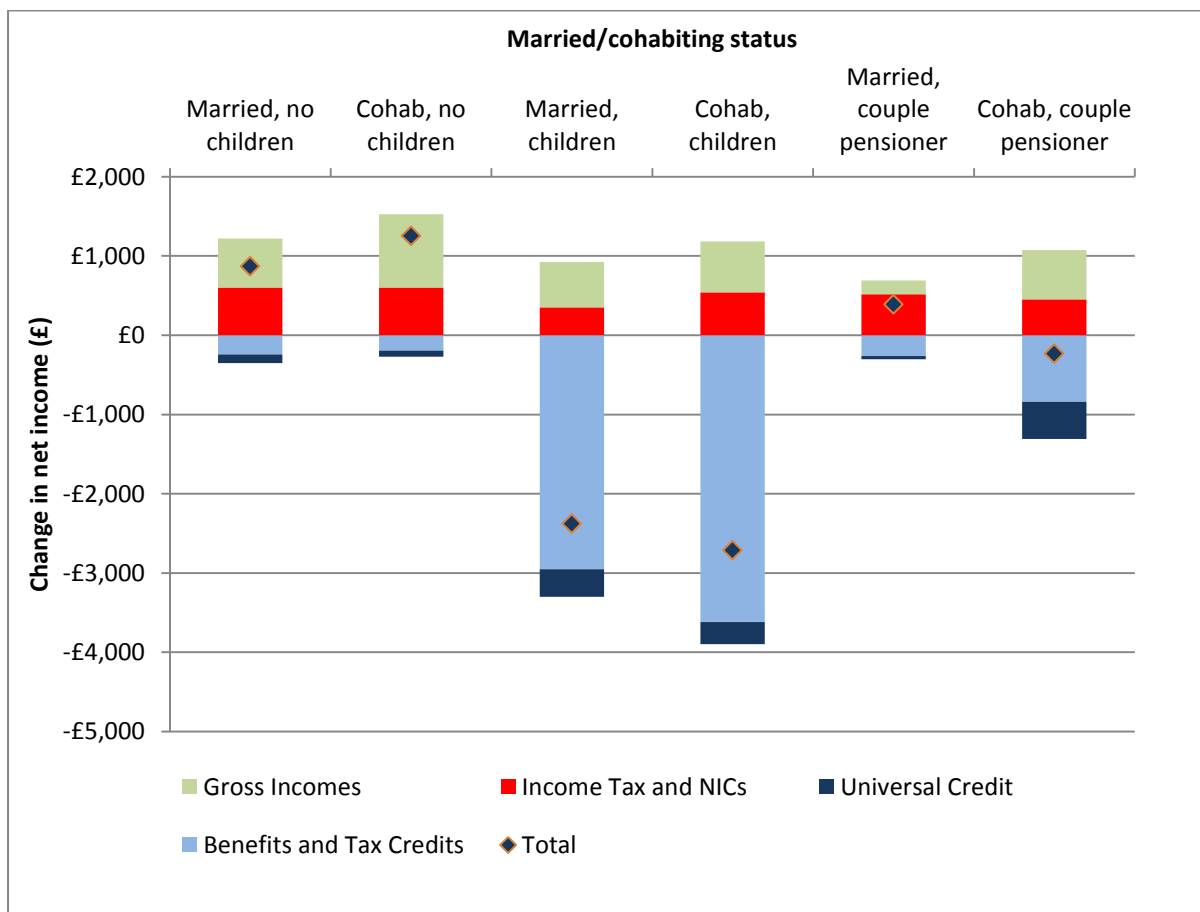
Figure 9.1 Average annual percentage impact of reforms to direct taxes, transfer payments and National Living Wage by employment status of working-age households, 2021/22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

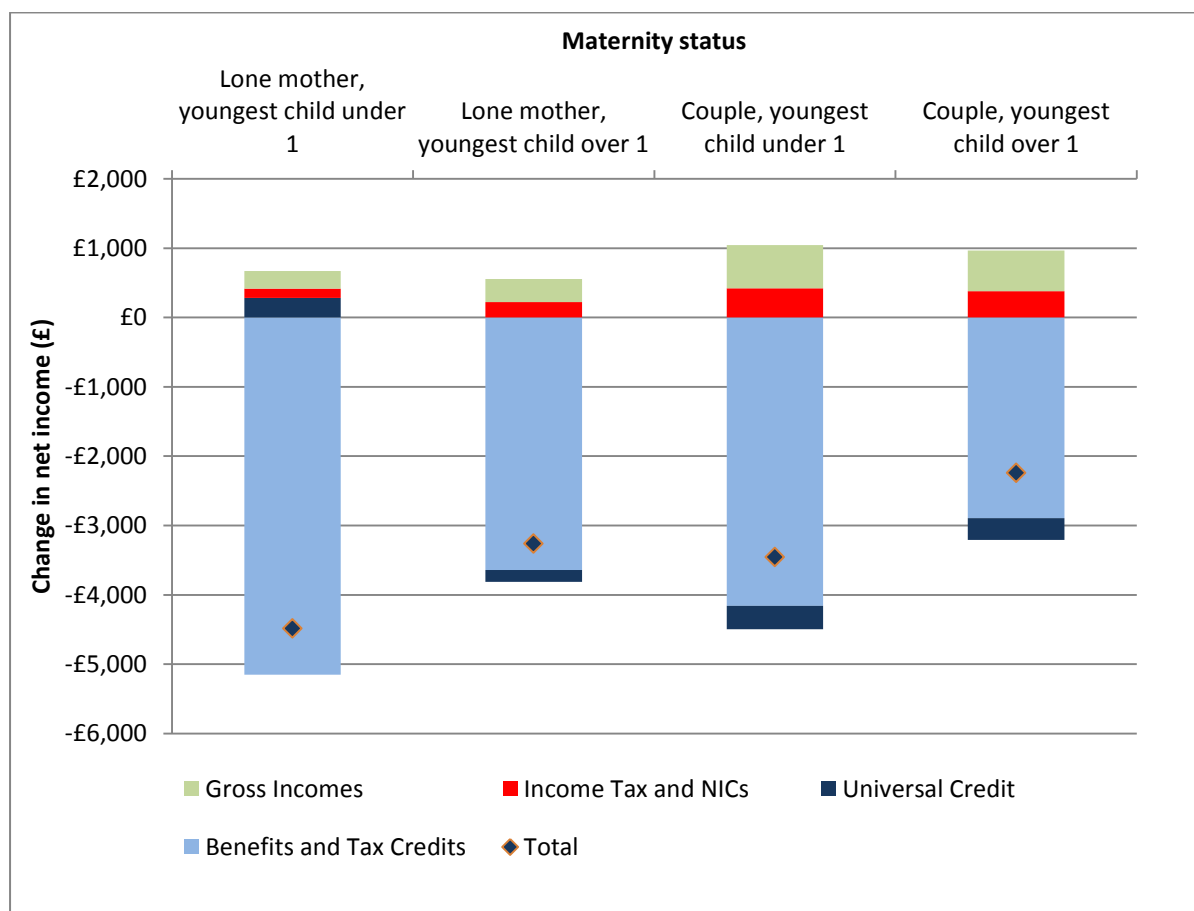
Appendix B: Analysis of the distributional impact of reforms by other protected characteristics

Figure B.1 Cash impact of reforms to taxes and transfer payments by married or cohabiting status and type of reform, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2012–13 to 2015–16.

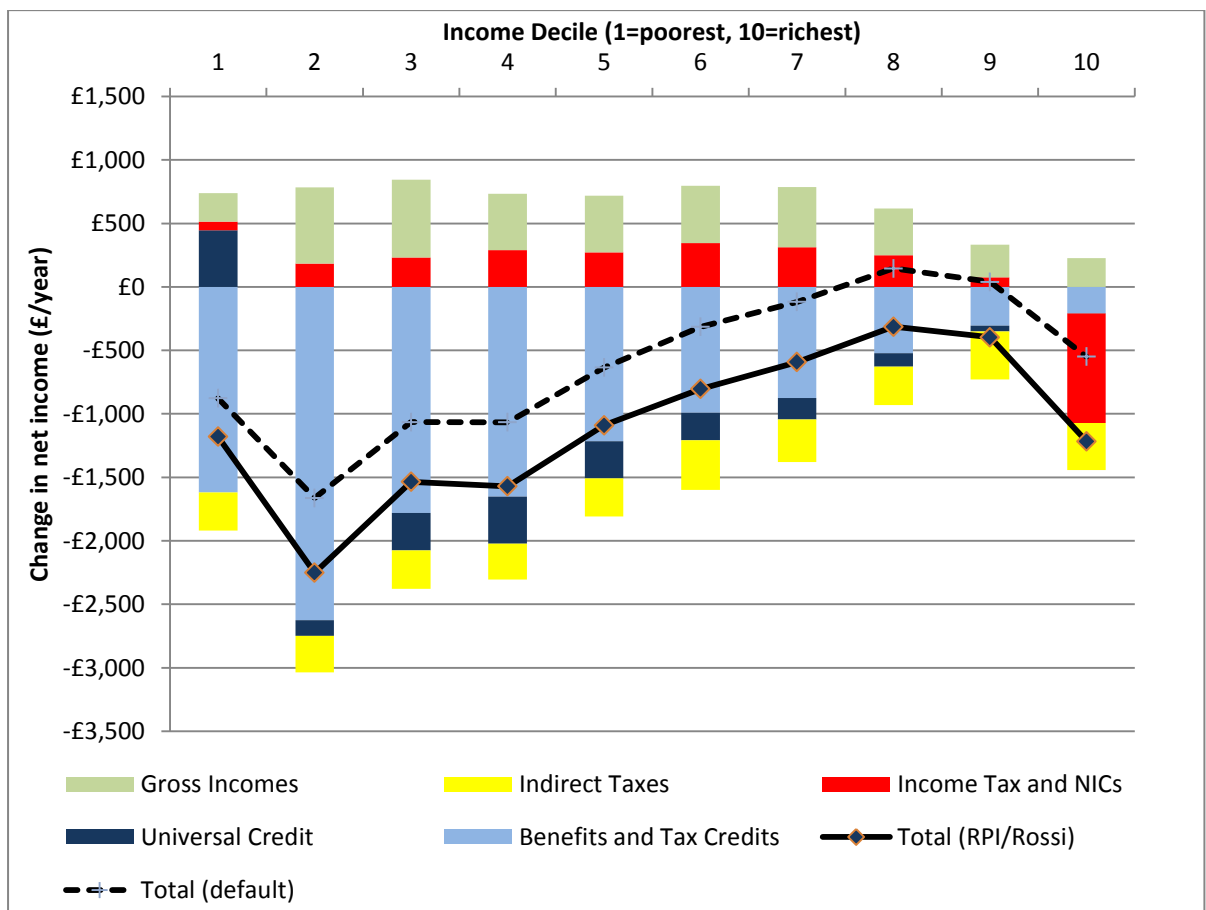
Figure B.2 Cash impact of reforms to taxes and transfer payments by maternity status and type of reform, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2014–15 to 2015–16.

Appendix C: Analysis of the impact of using Rossi/RPI uprating from 2015–16 to 2021–22 in the baseline scenario

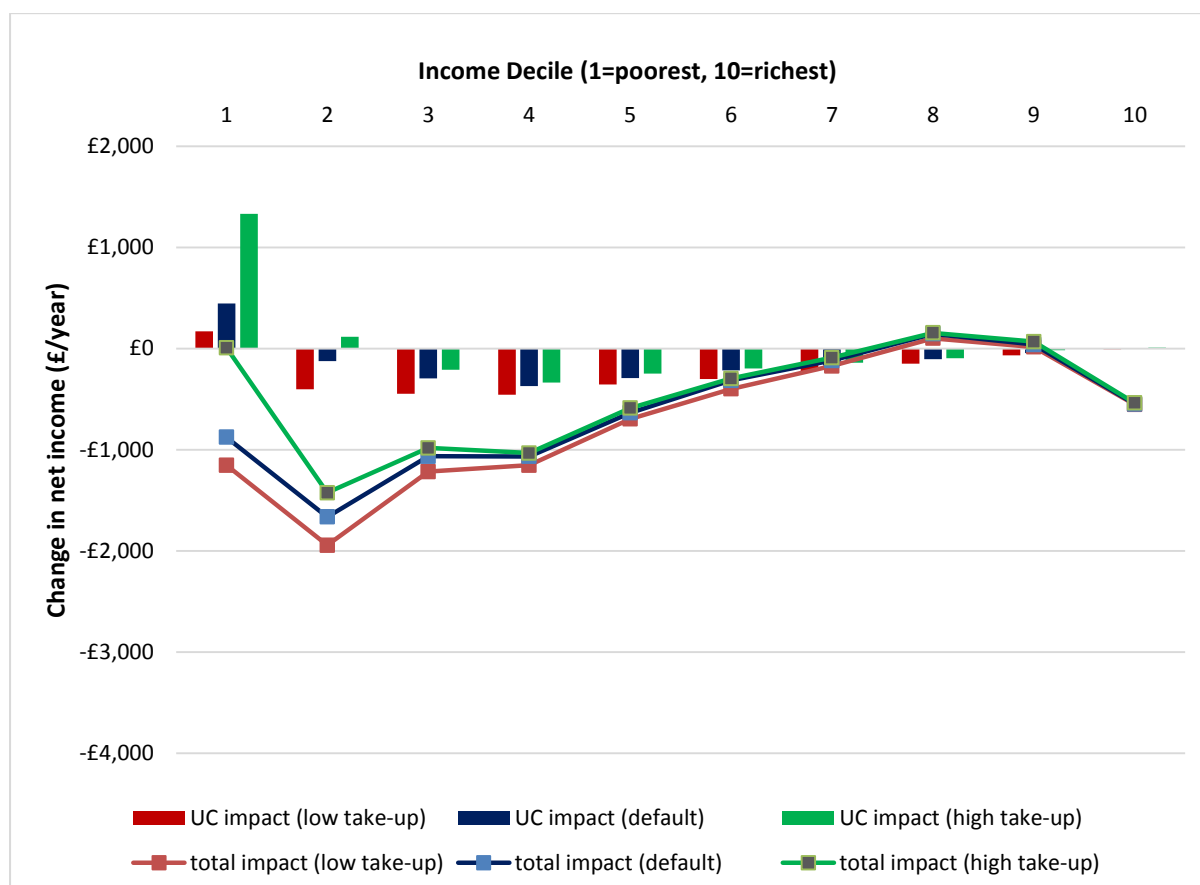
Figure C.1 Cash impact of reforms to taxes and transfer payments by household income decile using Rossi/RPI uprating for the 2010–22 period, and comparison with total cash impact using default uprating, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2014–15 to 2015–16 and LCF pooled dataset 2010 to 2015–16.

Appendix D: Analysis of the impact of varying assumptions on take-up rate of Universal Credit

Figure D.1 Cash impact of the introduction of Universal Credit (marginal effects of UC and total change in net income after all reforms) by household income decile under three different assumptions regarding the take-up rate for UC, 2021-22 tax year: Scotland



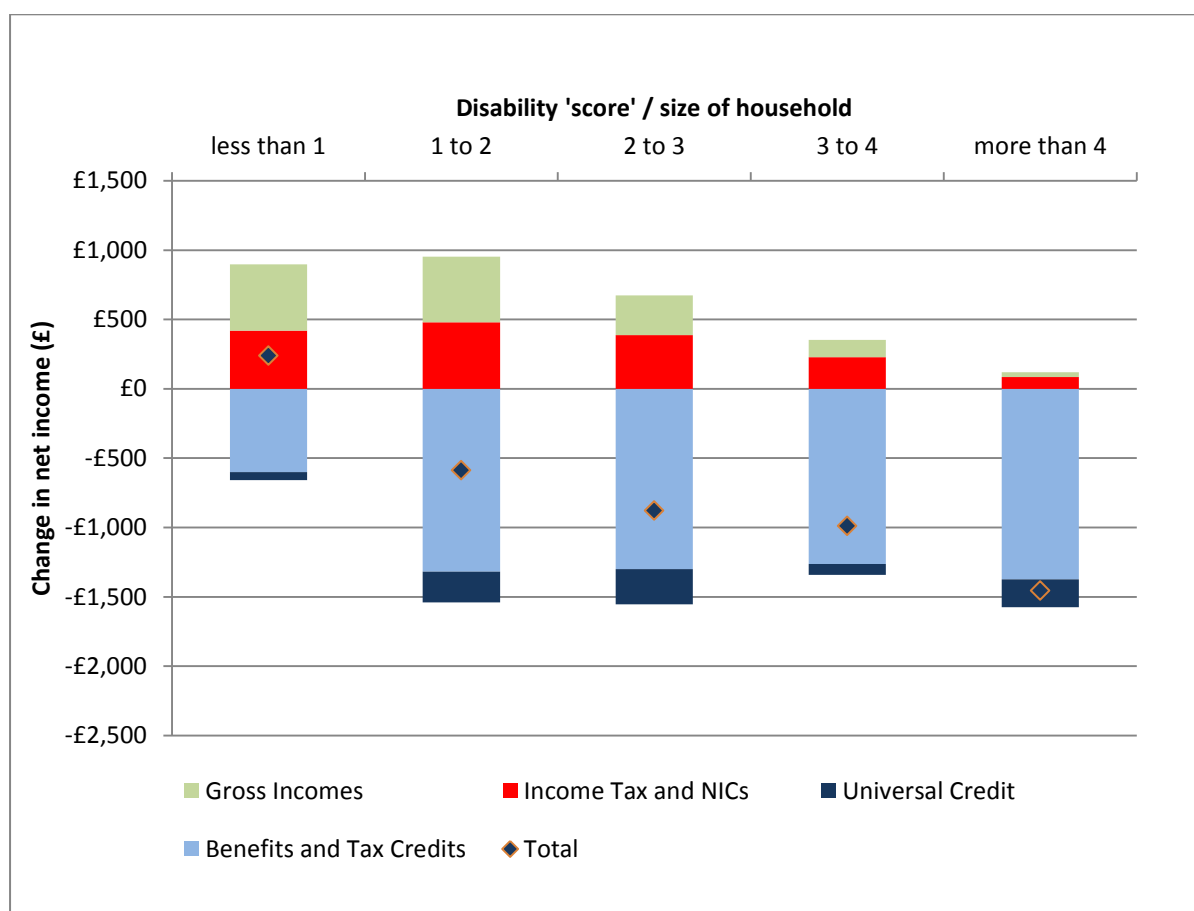
Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2014-15 to 2015-16 and LCF pooled dataset 2010 to 2015-16.

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Appendix E: Distributional effects of reforms using a measure of household disability 'score' divided by household size

Figure E.1 Cash impact of reforms to taxes and transfer payments by household disability score divided by size of household, 2021-22 tax year: Scotland



Source: Landman Economics tax-transfer model analysis using FRS pooled dataset 2014–15 to 2015–16.