



Your Ref: S0724 PAC33
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18 February 2022

Ms. Sarah Cremin,
Committee Secretariat,
Committee of Public Accounts,
Leinster House,
Dublin 2.
PAC@oireachtas.ie

Dear Ms. Cremin,

I refer to the correspondence, on behalf of the Committee, of 4 February 2022, requesting details of the number of people classified as self-employed including a breakdown by sector.

Persons who are self-employed are required to register for self-assessment Income Tax and file an Income Tax Return (Form 11) on an annual basis. An analysis of taxpayers who were registered for Income Tax and who were required to file a Form 11 in respect of 2020, the latest year for which the returns are available, is provided by sector in the table attached at Appendix A.

The numbers include all filers of Form 11 returns, regardless of the nature of their self-assessment. Consequently, as well as including persons who are self-employed, as the term is commonly understood, it also includes the following categories:

- proprietary company directors
- PAYE employees who have additional income sources, e.g. investment income (including net rental income) in excess of €5,000 per annum
- persons in receipt of foreign income sources, e.g. UK or other foreign pensions.

If you have any queries please do not hesitate to contact Angela O’Gorman at (01) 8589181 or angelaogorman@revenue.ie

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Niall Cody', written over a horizontal line.

Niall Cody,
Chairman.

Appendix A

Revenue Self-Assessment Individuals by Sector 2020

Employment Sector	Totals
Accommodation and Food Service Activities	18,941
Administrative and Support Service Activities	15,687
Agriculture, Forestry and Fishing	104,844
Arts, Entertainment and Recreation	15,998
Construction	79,390
Education	13,995
Electricity, Gas, Steam and Air Conditioning Supply	110
Financial and Insurance Activities	23,519
Human Health and Social Work activities	22,623
Information and Communication	13,643
Manufacturing	14,932
Mining and Quarrying	225
Other Services Activities	25,211
Professional, Scientific and Technical Activities	48,450
Public Administration and Defence	1,440
Real Estate Activities including Rental Income	118,236
Transportation and Storage	30,225
Water Supply, Sewerage Waste Management and Remediation Activities	604
Wholesale and Retail Trade/Repair of Motor Vehicles and Motorcycles	39,634
Other	103,426
Total	691,133