

### 3.4 Income tax liabilities of starting, "savers", basic, higher and additional rate taxpayers, by largest source of income, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	Largest source of income								Total Income	
	Self-employment		Employment		Pension		Property, interest, dividend and other income		Number of taxpayers	Total amount of tax
	Number of taxpayers	Total amount of tax	Number of taxpayers	Total amount of tax	Number of taxpayers	Total amount of tax	Number of taxpayers	Total amount of tax		
<b>Taxpayers liable only at starting rate</b>										
7,475	5	-	62	1	10	-	9	-	86	2
8,000	6	1	56	7	106	10	64	46	232	64
All ranges	12	1	118	8	116	10	73	46	318	66
<b>Taxpayers liable at "savers" rate<sup>2</sup></b>										
7,475	2	-	13	-	3	-	9	-	25	-
8,000	2	-	20	3	3	-	12	2	37	5
10,000	3	1	52	23	61	10	78	39	194	73
15,000	..	..	..	..	10	6	86	87	97	94
20,000	..	..	..	..	..	..	118	214	120	216
30,000	..	..	1	1	..	..	144	447	146	449
All ranges	8	2	87	27	79	19	447	789	621	837
<b>Taxpayers liable at basic rate (excluding higher rate taxpayers)</b>										
7,475	112	5	335	17	44	2	7	-	498	25
8,000	306	86	1,460	408	198	55	26	7	1,990	555
10,000	548	500	3,780	3,650	2,110	1,100	69	55	6,500	5,310
15,000	377	715	3,750	7,210	1,230	1,750	70	109	5,430	9,790
20,000	419	1,360	5,240	17,100	1,070	3,050	142	370	6,870	21,900
30,000	240	1,300	3,830	20,800	415	2,200	215	864	4,700	25,200
All ranges	2,000	3,970	18,400	49,200	5,060	8,160	528	1,410	26,000	62,700
<b>Taxpayers liable at higher rate (excluding additional rate taxpayers)</b>										
7,475	-	-	-	-	-	-	-	-	-	-
40,000	54	441	762	6,160	86	692	120	633	1,020	7,930
50,000	77	960	1,140	13,600	98	1,230	125	1,220	1,440	17,000
70,000	55	1,140	519	11,000	42	910	87	1,600	703	14,600
100,000	48	1,630	261	9,740	19	691	43	1,390	370	13,500
150,000	10	423	16	701	1	27	2	61	28	1,210
200,000	1	49	2	55	..	..	..	..	3	114
300,000	-	11	..	..	..	..	..	..	1	22
500,000	..	..	..	..	..	..	..	..	..	..
1,000,000	..	..	..	..	..	..	..	..	..	..
All ranges	246	4,660	2,700	41,300	245	3,550	377	4,920	3,570	54,400
<b>Taxpayers liable at additional rate<sup>3</sup></b>										
7,475	-	-	-	-	-	-	-	-	-	-
150,000	12	748	71	4,450	5	283	13	717	101	6,200
200,000	14	1,240	55	5,130	3	233	9	726	81	7,330
300,000	9	1,260	31	4,800	1	179	5	652	46	6,890
500,000	6	1,680	15	4,450	..	..	2	504	24	6,710
1,000,000	3	2,530	7	6,810	..	..	1	1,050	11	10,400
All ranges	45	7,460	179	25,600	9	804	30	3,650	262	37,500
<b>All Taxpayers</b>	<b>2,310</b>	<b>16,100</b>	<b>21,500</b>	<b>116,000</b>	<b>5,510</b>	<b>12,500</b>	<b>1,460</b>	<b>10,800</b>	<b>30,800</b>	<b>156,000</b>

Source: Survey of Personal Incomes 2011-12  
Table updated January 2014

#### Notes on the Table

#### Income tax liabilities of starting, "savers", basic, higher and additional rate taxpayers, by largest source of income, 2011-12

1. This table shows the number of individuals liable to tax at the starting, 'savers', basic, higher or additional rates and the amounts of tax. It also analyses taxpayers according to their largest source of income. The largest source is one of self employment; employment; pensions or property, interest, dividend and other income. See the Income Tax Liabilities Statistics bulletin (section 1) for an explanation of the calculation of tax liabilities.

2. From 2008-09 the starting rate was abolished for all non-savings income (e.g. self employed trading profits, employment, pensions and property income) and applied only to non-dividend savings income.

3. The additional rate was introduced on 6 April 2010.

4. The 'Investment' column has been renamed as 'Property, interest, dividend and other income'. This change ensures that the income components remain consistent with the historical back series from previous SPIs.

5. The notes to Table 3.7 also apply to this table.

6. For more information about the SPI and symbols used in this table, please refer to [Personal Income Statistics release](#)



**Contact point for enquiries**

Christine Yau  
Knowledge, Analysis & Intelligence  
HM Revenue and Customs  
Fourth Floor  
Bush House SW  
Strand  
LONDON  
WC2B 4RD  
Phone: 03000 589 619  
E-mail: [christine.yau@hmrc.gsi.gov.uk](mailto:christine.yau@hmrc.gsi.gov.uk)

For more general enquiries please refer to the HMRC website:  
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Phone: 0845 601 3034  
Overseas: +44 (1633) 653 599  
Minicom: 01633 812399  
E-mail: [info@statistics.gov.uk](mailto:info@statistics.gov.uk)  
Fax: 01633 652747  
Letters: Customer Contact Centre, Room 1.015, Cardiff Road, Newport, NP10 8XG

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