

## 2.5 Income tax liabilities, by Income Range, 2015-16 to 2018-19

2015-16

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		Additional rate (5) taxpayers		All taxpayers	Total income of taxpayers	Tax liability	Average rate of tax	Average amount of tax	
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
10,600 (a)	.	.	.	213	24	6,060	2,460	.	.	.	.	6,270	80,100	2,480	3.1	396
15,000	.	.	.	110	64	6,050	7,760	.	.	.	.	6,160	107,000	7,830	7.3	1,270
20,000	.	.	.	172	237	7,880	20,900	.	.	.	.	8,050	197,000	21,200	10.7	2,630
30,000	.	.	.	305	833	5,340	25,400	1,350	9,540	.	.	6,990	266,000	35,800	13.5	5,120
50,000	.	.	.	5	12	25	122	2,670	38,600	..	..	2,700	179,000	38,800	21.6	14,400
100,000	.	.	.	..	..	1	5	465	16,600	..	..	467	55,700	16,600	29.8	35,600
150,000	.	.	.	..	..	..	..	28	1,260	133	7,980	162	27,700	9,240	33.4	57,100
200,000	.	.	.	..	..	..	..	3	90	173	18,600	176	51,200	18,700	36.6	107,000
500,000	.	.	.	..	..	..	..	..	..	36	9,630	36	24,900	9,630	38.6	264,000
1,000,000	.	.	.	..	..	..	..	..	..	13	6,880	13	17,600	6,880	39.1	529,000
2,000,000+	.	.	.	..	..	..	..	..	..	6	11,200	6	29,000	11,200	38.8	1,860,000
All Ranges	.	.	.	806	1,170	25,300	56,700	4,510	66,100	362	54,400	31,000	1,040,000	178,000	17.2	5,750

In 2015-16 earnings is taxable at 20 percent up to the Higher Rate Threshold (HRT) of £42,385, 40 percent up to the Higher Rate Limit (HRL) of £150,000 and 45 percent over the HRT.

Savings income is taxable at 0 percent up to the Starting Rate Limit (SRL) of £5,000 above the PA, 20 percent up to the HRT, 40 percent up to the HRL and 45 percent over the HRT.

Dividend is taxable at 10 percent up to the HRT, 32.5 percent up to the HRL and 37.5 percent above HRL. These rates are charged on total dividend income plus a notional tax credit (one-ninth of the dividend); this tax credit satisfies part of the tax charge.

See Bulletin for more details on income tax calculations - Annex A: Context and Background information.

## 2.5

### Income tax liabilities, by Income Range, 2015-16 to 2018-19

continued

**2016-17** <sup>(6,7)</sup>

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		Additional rate (5) taxpayers		All taxpayers	Total income of taxpayers	Tax liability	Average rate of tax	Average amount of tax	
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
11,000 (a)	.	.	.	..	-	5,470	1,990	.	.	.	.	5,470	71,000	1,990	3	363
15,000	.	.	.	81	12	6,040	7,140	.	.	.	.	6,120	106,000	7,150	6.7	1,170
20,000	.	.	.	193	127	8,090	20,600	.	.	.	.	8,280	203,000	20,700	10.2	2,500
30,000	.	.	.	370	561	5,790	26,900	1,130	8,070	.	.	7,290	276,000	35,600	12.9	4,880
50,000	.	.	.	4	6	29	140	2,780	39,200	.	.	2,810	187,000	39,400	21.1	14,000
100,000	.	.	.	..	..	..	..	479	17,100	.	.	479	57,200	17,100	29.8	35,600
150,000	.	.	.	..	..	..	..	30	1,400	129	7,830	160	27,300	9,240	33.8	57,900
200,000	.	.	.	..	..	..	..	-	15	164	17,900	165	47,800	17,900	37.4	109,000
500,000	.	.	.	.	.	.	.	..	..	32	8,540	32	21,600	8,540	39.6	270,000
1,000,000	.	.	.	.	.	.	.	.	.	11	5,770	11	14,400	5,770	40.1	539,000
2,000,000+	.	.	.	.	.	.	.	.	.	5	8,550	5	21,100	8,550	40.5	1,750,000
<b>All Ranges</b>	.	.	.	650	706	25,400	56,800	4,420	65,800	341	48,600	30,800	1,030,000	172,000	16.6	5,580

In 2016-17 earnings is taxable at 20 percent up to the Higher Rate Threshold (HRT) of £43,000, 40 percent up to the Higher Rate Limit (HRL) of £150,000 and 45 percent over the HRT.

The Personal Savings Allowance is £1,000 for BR taxpayers, £500 for HR taxpayers and £0 for AR taxpayers, savings income above this is taxable at 0 percent up to the Starting Rate Limit (SRL) of £5,000 above the PA, 20 percent up to the HRT, 40 percent up to the HRL and 45 percent over the HRT.

The Dividend Allowance is £5,000 for all taxpayers, dividend income above this is taxable at 7.5 percent up to the HRT, 32.5 percent up to the HRL and 38.1 percent above HRL.

See Bulletin for more details on income tax calculations - Annex A: Context and Background information.

## 2.5

### Income tax liabilities, by Income Range, 2015-16 to 2018-19

continued

**2017-18** (6,7,8)

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		Additional rate (5) taxpayers		All taxpayers	Total income of taxpayers	Tax liability	Average rate of tax	Average amount of tax	
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
11,500 (a)	.	.	.	..	-	4,690	1,460	.	.	.	.	4,690	61,900	1,460	2.4	312
15,000	.	.	.	72	10	6,030	6,520	.	.	.	.	6,100	106,000	6,530	6.1	1,070
20,000	.	.	.	194	119	8,210	20,100	.	.	.	.	8,410	206,000	20,200	9.8	2,400
30,000	.	.	.	405	618	6,490	30,300	764	5,420	.	.	7,650	291,000	36,400	12.5	4,750
50,000	.	.	.	5	8	49	260	2,940	40,300	.	.	3,000	199,000	40,500	20.4	13,500
100,000	.	.	.	..	..	..	..	518	18,200	.	.	518	61,900	18,200	29.4	35,100
150,000	.	.	.	..	..	..	..	32	1,450	138	8,320	170	29,100	9,770	33.5	57,500
200,000	.	.	.	..	..	..	..	-	12	179	19,300	179	52,000	19,300	37.2	108,000
500,000	.	.	.	.	.	.	.	..	..	35	9,350	35	23,700	9,350	39.4	270,000
1,000,000	.	.	.	..	..	..	..	..	..	12	6,250	12	15,700	6,250	39.9	537,000
2,000,000+	.	.	.	.	.	.	.	.	.	5	9,640	5	24,000	9,640	40.2	1,780,000
<b>All Ranges</b>	.	.	.	<b>677</b>	<b>754</b>	<b>25,500</b>	<b>58,700</b>	<b>4,260</b>	<b>65,400</b>	<b>368</b>	<b>52,800</b>	<b>30,800</b>	<b>1,070,000</b>	<b>178,000</b>	<b>16.6</b>	<b>5,770</b>

In 2017-18 earnings is taxable at 20 percent up to the Higher Rate Threshold (HRT) of £45,000, 40 percent up to the Higher Rate Limit (HRL) of £150,000 and 45 percent over the HRT (8).

The Personal Savings Allowance is £1,000 for BR taxpayers, £500 for HR taxpayers and £0 for AR taxpayers, savings income above this is taxable at 0 percent up to the Starting Rate Limit (SRL) of £5,000 above the PA, 20 percent up to the HRT, 40 percent up to the HRL and 45 percent over the HRT.

The Dividend Allowance is £5,000 for all taxpayers, dividend income above this is taxable at 7.5 percent up to the HRT, 32.5 percent up to the HRL and 38.1 percent above HRL.

See Bulletin for more details on income tax calculations - Annex A: Context and Background information.

## 2.5

### Income tax liabilities, by Income Range, 2015-16 to 2018-19

continued

**2018-19** (6,7,8,9)

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		Additional rate (5) taxpayers		All taxpayers	Total income of taxpayers	Tax liability	Average rate of tax	Average amount of tax	
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
11,850 (a)	.	.	.	22	1	4,070	1,130	.	.	.	.	4,090	54,800	1,130	2.1	277
15,000	.	.	.	115	28	6,050	6,100	.	.	.	.	6,170	107,000	6,130	5.7	994
20,000	.	.	.	205	164	8,320	19,800	.	.	.	.	8,520	209,000	20,000	9.5	2,340
30,000	.	.	.	430	773	7,020	33,100	559	3,970	.	.	8,010	305,000	37,800	12.4	4,720
50,000	.	.	.	7	13	86	507	3,130	42,300	.	.	3,220	214,000	42,800	20.0	13,300
100,000	.	.	.	..	..	..	..	558	19,600	.	.	558	66,800	19,600	29.3	35,100
150,000	.	.	.	..	..	..	..	32	1,480	148	8,910	181	31,000	10,400	33.5	57,500
200,000	.	.	.	..	..	..	..	1	18	190	20,500	191	55,200	20,500	37.2	108,000
500,000	.	.	.	.	.	.	.	..	..	37	9,860	37	24,900	9,860	39.6	269,000
1,000,000	.	.	.	.	.	.	.	..	..	13	6,740	13	16,900	6,740	39.9	533,000
2,000,000+	.	.	.	.	.	.	.	.	.	6	10,400	6	26,200	10,400	39.6	1,770,000
<b>All Ranges</b>	.	.	.	<b>779</b>	<b>979</b>	<b>25,600</b>	<b>60,600</b>	<b>4,280</b>	<b>67,300</b>	<b>393</b>	<b>56,400</b>	<b>31,000</b>	<b>1,110,000</b>	<b>185,000</b>	<b>16.7</b>	<b>5,980</b>

In 2018-19 earnings is taxable at 20 percent up to the Higher Rate Threshold (HRT) of £46,350, 40 percent up to the Higher Rate Limit (HRL) of £150,000 and 45 percent over the HRT (8).

The Personal Savings Allowance is £1,000 for BR taxpayers, £500 for HR taxpayers and £0 for AR taxpayers, savings income above this is taxable at 0 percent up to the Starting Rate Limit (SRL) of £5,000 above the PA, 20 percent up to the HRT, 40 percent up to the HRL and 45 percent over the HRT.

The Dividend Allowance is £2,000 for all taxpayers, dividend income above this is taxable at 7.5 percent up to the HRT, 32.5 percent up to the HRL and 38.1 percent above HRL.

See Bulletin for more details on income tax calculations - Annex A: Context and Background information.

Source: Survey of Personal Incomes

Table updated May 2018

## Key

- . not applicable / zero
- .. not available or sample size too small to produce a reliable estimate
- negligible

## Footnotes for table 2.5

- (1) Taxpayers with no taxable earnings and total taxable income from savings below the starting rate limit. From 2015-16 the starting rate of tax for savings income has been reduced from 10% to 0%, and the starting rate limit has been increased to £5,000.
  - (2) Before 2016-17 taxpayers with no taxable earnings and total taxable income from savings between the starting rate limit and the basic rate limit and/or dividends at the 10p ordinary rate. From 2016-17 taxpayers with no taxable earnings and total taxable income from savings charged at the 20p rate and/or dividends at the 7.5p rate.
  - (3) Taxpayers whose income includes earnings or other income taxed as earnings and with total taxable income below the basic rate limit.
  - (4) Taxpayers with total taxable income between the basic rate limit and the higher rate limit.
  - (5) Taxpayers with total taxable income above the higher rate limit.
  - (6) Projected estimates based upon the 2015-16 Survey of Personal Incomes using economic assumptions consistent with the OBR's March 2018 economic and fiscal outlook.
  - (7) Prior to 2016-17, total income includes the amount of dividends plus dividend tax credit (one ninth of the dividend), the grossed dividend, and income tax is charged on the grossed dividend. The tax due can be satisfied (in part) by the notional tax credit (10% of the grossed dividend). The table reflects the grossed dividend in total income and shows the income tax liability before the tax credit is offset. From 2016-17 the dividend tax credit is abolished, effective dividend tax rates are increased by 7.5% and a £5,000 Personal Dividend Allowance is introduced. This affects the measure of total income, income range and marginal rate band, and leads to a discontinuity in the basis on which tax liabilities are presented between 2015-16 (and earlier) and 2016-17, so the share of incomes and tax liabilities are not directly comparable.
  - (8) From 2017-18, individuals who are classified as resident in Scotland and have total taxable income above the Scottish basic rate limit (BRL) but below the UK government's BRL have their marginal rate classified based on their income within this notional band. For these taxpayers, non-savings non-dividend (NSND) income within this band is taxed at the higher rate, whereas savings and dividends income is taxed at the basic rate. A Scottish taxpayer with any taxable NSND income within this band (but no total taxable income above the UK BRL) is classified as a higher rate taxpayer, as this is the top rate they are paying. A Scottish taxpayer with only savings and/or dividend income within this band (and no total taxable income above the UK BRL) is classified as a basic rate taxpayer.
  - (9) From 2018-19, individuals who are classified as resident in Scotland and have total taxable income in the Scottish starter rate or Scottish intermediate rate have their marginal rate classified based on their income within this notional band. For these taxpayers, non-savings non-dividend (NSND) income within these band is taxed at a 19% or 21% rate respectively, whereas savings and dividends income is taxed at the basic rate. A Scottish taxpayer with any taxable NSND income within these bands (but no total taxable income above the UK BRL) is classified as a basic rate taxpayer, as this is the top rate they are paying. A Scottish taxpayer with only savings and/or dividend income within this band (and no total taxable income above the UK BRL) is classified as a basic rate taxpayer.
- (a) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance (*see Annex B: Data sources and methodology*). From 2015-16, this will also include individuals whose Personal Allowance is reduced and therefore become taxpayers as an impact of the Marriage Allowance (*see Annex B: Data sources and methodology*).

The following is a link to the income tax liabilities national statistics bulletin, which provides a detailed analysis of income taxpayer numbers and tax liabilities:

<https://www.gov.uk/government/collections/income-tax-statistics-and-distributions>

We strive to improve the quality and accessibility of our National Statistics and Bulletin, your feedback is crucial in this process. We welcome your suggestions on any of the Statistics and Bulletin in this Income Tax Liabilities publication:

[Feedback](#)