

2.2 Number of individual income taxpayers by marginal rate, gender and age, by country and region (9), 1999-00 to 2018-19

Government Office Region (GOR)										Numbers: thousands	
Year	All taxpayers	Starting (2) rate	"Savers" (3) rate	Basic (4) rate	Higher (5) rate	Additional (6) rate	Males	Females	Under 65's	65's and over	State Pension Age (7)
England											
1999-00	22,900	1,910	800	18,000	2,230	.	13,100	9,860	19,900	3,040	3,570
2000-01	24,700	2,350	853	18,900	2,560	.	14,200	10,500	21,400	3,310	3,900
2001-02	24,200	2,530	733	18,300	2,660	.	13,900	10,300	20,700	3,450	4,030
2002-03	24,300	2,570	615	18,400	2,680	.	14,000	10,300	20,800	3,510	4,090
2003-04	23,800	2,660	618	17,900	2,610	.	13,500	10,300	20,500	3,300	3,920
2004-05	25,400	2,960	716	18,800	2,920	.	14,300	11,100	21,800	3,550	4,260
2005-06	26,000	2,890	737	19,200	3,130	.	14,700	11,300	22,500	3,460	4,230
2006-07	26,600	2,850	795	19,700	3,280	.	15,000	11,600	22,900	3,770	4,650
2007-08	27,100	2,850	904	20,000	3,360	.	15,200	11,900	23,100	3,970	4,910
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	25,500	142	525	22,100	2,790	.	14,300	11,200	21,700	3,770	4,740
2010-11	26,100	235	540	22,400	2,620	214	14,600	11,500	22,000	4,050	4,950
2011-12	25,700	265	538	21,500	3,090	237	14,500	11,200	21,500	4,210	4,950
2012-13	25,500	233	552	21,300	3,220	246	14,500	11,100	21,100	4,450	5,080
2013-14	25,400	240	608	20,700	3,630	280	14,600	10,900	20,500	4,950	5,440
2014-15	25,700	241	604	20,800	3,730	296	14,700	10,900	20,400	5,250	5,650
2015-16	26,100	.	714	21,100	3,940	333	15,000	11,100	20,700	5,390	5,700
2016-17 (8)	25,900	.	583	21,200	3,860	314	15,000	11,000	20,700	5,270	5,460
2017-18 (8,9,10)	25,900	.	606	21,300	3,680	339	15,000	10,900	20,700	5,190	5,270
2018-19 (8,9,10,11)	26,100	.	689	21,400	3,690	362	15,200	10,900	20,800	5,290	5,230
North East											
1999-00	1,090	106	33	890	56	.	629	457	935	150	177
2000-01	1,160	116	41	939	67	.	664	499	1,010	157	185
2001-02	1,180	147	36	927	66	.	682	494	1,010	169	198
2002-03	1,190	145	30	946	71	.	683	509	1,020	171	198
2003-04	1,170	139	28	933	75	.	686	489	1,020	159	186
2004-05	1,260	155	31	988	86	.	701	559	1,100	165	194
2005-06	1,250	149	30	978	89	.	708	538	1,090	151	181
2006-07	1,330	155	31	1,040	97	.	748	578	1,150	177	219
2007-08	1,320	151	36	1,030	101	.	732	587	1,130	186	233
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	1,190	4	17	1,090	80	.	682	505	1,020	164	202
2010-11	1,190	11	19	1,080	78	3	645	543	1,000	184	229
2011-12	1,170	11	16	1,050	93	3	673	501	985	188	221
2012-13	1,160	9	17	1,030	100	3	664	495	955	204	232
2013-14	1,150	11	18	1,000	118	3	679	474	921	232	256
2014-15	1,120	10	20	974	116	4	648	476	883	240	257
2015-16	1,150	.	23	1,000	122	4	678	475	896	257	271
2016-17 (8)	1,140	.	16	1,000	121	4	676	469	893	251	260
2017-18 (8,9,10)	1,140	.	17	1,000	114	4	674	464	893	245	248
2018-19 (8,9,10,11)	1,150	.	20	1,010	115	5	683	465	897	252	248

2.2 Number of individual income taxpayers by marginal rate, gender and age, by country and region (9), 1999-00 to 2018-19

continued

Government Office Region (GOR)							Numbers: thousands				
Year	All taxpayers	Starting (2) rate	"Savers" (3) rate	Basic (4) rate	Higher (5) rate	Additional (6) rate	Males	Females	Under 65's	65's and over	State Pension Age (7)
North West											
1999-00	3,080	335	111	2,420	216	.	1,740	1,340	2,700	380	458
2000-01	3,220	327	106	2,550	232	.	1,840	1,380	2,800	417	497
2001-02	3,190	368	93	2,480	250	.	1,830	1,360	2,750	431	507
2002-03	3,210	371	78	2,510	253	.	1,820	1,390	2,740	468	549
2003-04	3,160	393	84	2,430	253	.	1,770	1,390	2,720	438	519
2004-05	3,310	412	89	2,530	282	.	1,830	1,480	2,860	456	553
2005-06	3,360	405	88	2,570	298	.	1,880	1,480	2,920	438	539
2006-07	3,450	405	96	2,640	315	.	1,920	1,530	2,970	484	601
2007-08	3,490	398	111	2,660	317	.	1,920	1,570	2,980	507	633
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	3,300	16	64	2,960	258	.	1,810	1,490	2,820	476	603
2010-11	3,340	30	63	2,990	248	12	1,840	1,500	2,840	504	622
2011-12	3,260	33	66	2,850	301	13	1,820	1,440	2,720	538	635
2012-13	3,260	28	65	2,840	315	14	1,840	1,420	2,680	579	661
2013-14	3,220	31	73	2,740	353	16	1,820	1,390	2,570	645	710
2014-15	3,230	32	73	2,740	370	17	1,850	1,380	2,560	671	724
2015-16	3,260	..	86	2,770	386	19	1,870	1,390	2,570	687	727
2016-17 (B)	3,230	.	71	2,760	377	17	1,850	1,380	2,560	670	696
2017-18 (8,9,10)	3,220	.	74	2,770	358	19	1,860	1,370	2,560	660	671
2018-19 (8,9,10,11)	3,250	.	84	2,780	358	20	1,880	1,370	2,580	670	663
Yorkshire and the Humber											
1999-00	2,210	165	80	1,820	140	.	1,260	952	1,950	259	307
2000-01	2,390	254	90	1,890	157	.	1,380	1,010	2,090	296	351
2001-02	2,340	269	70	1,830	176	.	1,360	983	2,040	307	364
2002-03	2,360	285	59	1,840	179	.	1,380	986	2,050	314	370
2003-04	2,340	280	58	1,830	174	.	1,350	996	2,050	299	354
2004-05	2,430	306	65	1,860	200	.	1,380	1,050	2,100	325	389
2005-06	2,500	297	69	1,920	216	.	1,430	1,070	2,190	308	377
2006-07	2,590	306	75	1,980	231	.	1,470	1,120	2,250	341	418
2007-08	2,580	296	79	1,980	228	.	1,470	1,120	2,220	364	446
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	2,410	13	45	2,170	181	.	1,350	1,050	2,060	350	436
2010-11	2,470	20	45	2,220	180	8	1,400	1,070	2,100	373	460
2011-12	2,390	25	44	2,110	207	9	1,360	1,030	2,010	380	454
2012-13	2,380	24	43	2,090	217	10	1,360	1,020	1,970	410	470
2013-14	2,360	23	52	2,040	241	11	1,370	989	1,900	462	506
2014-15	2,390	23	49	2,050	257	12	1,390	1,000	1,900	495	532
2015-16	2,410	..	58	2,080	265	14	1,420	999	1,900	513	543
2016-17 (B)	2,400	.	46	2,080	260	12	1,410	990	1,900	502	519
2017-18 (8,9,10)	2,390	.	47	2,090	245	13	1,410	983	1,900	496	503
2018-19 (8,9,10,11)	2,410	.	53	2,090	246	14	1,420	986	1,900	504	499

2.2 Number of individual income taxpayers by marginal rate, gender and age, by country and region (9), 1999-00 to 2018-19

continued

Government Office Region (GOR)							Numbers: thousands				
Year	All taxpayers	Starting (2) rate	"Savers" (3) rate	Basic (4) rate	Higher (5) rate	Additional (6) rate	Males	Females	Under 65's	65's and over	State Pension Age (7)
East Midlands											
1999-00	1,940	150	66	1,570	149	.	1,130	812	1,710	234	276
2000-01	2,080	217	71	1,620	169	.	1,200	876	1,810	268	318
2001-02	2,070	242	61	1,590	174	.	1,210	855	1,770	293	336
2002-03	2,090	223	51	1,640	182	.	1,230	867	1,810	285	332
2003-04	2,090	240	53	1,620	179	.	1,190	901	1,820	274	328
2004-05	2,190	263	62	1,660	204	.	1,260	932	1,890	297	357
2005-06	2,240	265	63	1,690	218	.	1,300	941	1,940	295	362
2006-07	2,300	260	68	1,750	224	.	1,320	986	1,980	318	395
2007-08	2,340	253	78	1,780	231	.	1,350	992	2,000	340	421
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	2,200	12	42	1,960	183	.	1,250	945	1,880	317	404
2010-11	2,220	19	42	1,970	177	8	1,260	962	1,880	335	414
2011-12	2,170	22	45	1,880	208	10	1,240	924	1,800	366	429
2012-13	2,170	18	42	1,880	220	10	1,250	915	1,770	392	444
2013-14	2,140	20	50	1,800	255	11	1,250	886	1,710	427	469
2014-15	2,160	21	47	1,830	250	13	1,280	880	1,690	469	502
2015-16	2,210	..	58	1,860	270	15	1,310	896	1,730	472	496
2016-17 (8)	2,190	.	45	1,860	264	12	1,300	886	1,720	462	476
2017-18 (8,9,10)	2,180	.	47	1,870	252	14	1,300	877	1,720	454	459
2018-19 (8,9,10,11)	2,190	.	53	1,870	252	15	1,310	881	1,730	461	456
West Midlands											
1999-00	2,380	200	75	1,930	174	.	1,370	1,010	2,080	301	354
2000-01	2,530	263	75	1,990	198	.	1,490	1,040	2,210	321	386
2001-02	2,500	275	66	1,960	205	.	1,460	1,050	2,180	329	391
2002-03	2,500	277	63	1,960	203	.	1,450	1,050	2,150	348	408
2003-04	2,490	305	58	1,930	204	.	1,430	1,070	2,170	327	392
2004-05	2,640	323	68	2,020	226	.	1,510	1,130	2,290	351	421
2005-06	2,640	312	71	2,020	236	.	1,510	1,140	2,310	338	415
2006-07	2,710	308	75	2,080	254	.	1,570	1,150	2,340	378	463
2007-08	2,750	299	87	2,110	256	.	1,570	1,180	2,360	390	474
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	2,530	14	46	2,270	197	.	1,440	1,090	2,150	377	478
2010-11	2,610	27	50	2,330	192	10	1,490	1,110	2,190	418	505
2011-12	2,560	27	48	2,240	235	11	1,460	1,100	2,140	418	493
2012-13	2,530	24	49	2,210	243	11	1,470	1,070	2,100	435	499
2013-14	2,500	29	54	2,130	279	13	1,450	1,050	2,000	500	549
2014-15	2,550	27	54	2,170	288	14	1,490	1,060	2,010	540	582
2015-16	2,570	..	65	2,190	305	16	1,500	1,070	2,010	560	594
2016-17 (8)	2,550	.	48	2,190	299	14	1,490	1,060	2,010	546	566
2017-18 (8,9,10)	2,540	.	50	2,190	283	16	1,490	1,050	2,010	533	542
2018-19 (8,9,10,11)	2,560	.	58	2,200	285	17	1,510	1,050	2,010	545	540

2.2 Number of individual income taxpayers by marginal rate, gender and age, by country and region (9), 1999-00 to 2018-19

continued

Government Office Region (GOR)							Numbers: thousands				
Year	All taxpayers	Starting (2) rate	"Savers" (3) rate	Basic (4) rate	Higher (5) rate	Additional (6) rate	Males	Females	Under 65's	65's and over	State Pension Age (7)
East of England											
1999-00	2,530	173	100	1,970	292	.	1,510	1,020	2,190	339	393
2000-01	2,750	242	93	2,080	338	.	1,630	1,120	2,380	375	437
2001-02	2,720	257	80	2,030	354	.	1,610	1,120	2,310	409	468
2002-03	2,780	269	70	2,080	360	.	1,640	1,140	2,370	408	482
2003-04	2,740	295	71	2,020	351	.	1,570	1,170	2,350	386	459
2004-05	2,840	312	84	2,070	382	.	1,630	1,210	2,420	428	513
2005-06	2,980	316	93	2,160	408	.	1,720	1,260	2,550	429	524
2006-07	3,010	309	96	2,180	423	.	1,730	1,280	2,550	462	566
2007-08	3,070	314	109	2,220	435	.	1,770	1,310	2,590	486	608
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	2,940	17	66	2,490	361	.	1,670	1,260	2,470	464	583
2010-11	2,980	28	66	2,520	338	27	1,700	1,280	2,480	500	614
2011-12	2,970	32	62	2,450	394	31	1,710	1,260	2,450	521	608
2012-13	2,950	30	69	2,410	409	31	1,690	1,260	2,410	546	621
2013-14	2,970	32	73	2,350	474	35	1,730	1,240	2,350	617	676
2014-15	2,980	28	74	2,370	472	37	1,730	1,250	2,330	650	698
2015-16	3,040	..	86	2,410	504	41	1,770	1,270	2,380	659	697
2016-17 (8)	3,020	.	72	2,420	492	38	1,770	1,250	2,380	646	670
2017-18 (8,9,10)	3,010	.	75	2,430	472	41	1,770	1,240	2,380	637	647
2018-19 (8,9,10,11)	3,040	.	85	2,440	473	44	1,800	1,250	2,390	652	645
London											
1999-00	3,290	273	91	2,460	470	.	1,780	1,510	2,910	384	452
2000-01	3,610	304	111	2,630	566	.	1,980	1,630	3,190	426	501
2001-02	3,390	303	89	2,420	574	.	1,860	1,530	2,980	410	486
2002-03	3,420	311	71	2,470	572	.	1,880	1,540	3,010	409	481
2003-04	3,330	316	75	2,400	542	.	1,830	1,500	2,960	376	454
2004-05	3,740	396	88	2,620	631	.	2,030	1,710	3,340	401	493
2005-06	3,790	368	85	2,670	673	.	2,090	1,710	3,410	385	483
2006-07	3,890	363	94	2,720	711	.	2,150	1,740	3,470	417	523
2007-08	4,030	391	109	2,790	743	.	2,230	1,800	3,590	436	549
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	3,840	14	74	3,090	654	.	2,080	1,760	3,430	406	509
2010-11	3,930	27	79	3,160	583	81	2,150	1,780	3,500	427	520
2011-12	3,950	36	79	3,060	685	88	2,170	1,790	3,500	446	526
2012-13	3,930	26	82	3,020	710	91	2,160	1,780	3,460	470	538
2013-14	3,950	25	93	2,940	792	104	2,190	1,760	3,440	517	575
2014-15	4,010	30	94	2,960	823	110	2,230	1,790	3,500	512	556
2015-16	4,130	..	110	3,020	880	123	2,300	1,830	3,600	536	573
2016-17 (8)	4,120	.	99	3,030	865	121	2,290	1,830	3,600	525	546
2017-18 (8,9,10)	4,130	.	103	3,070	830	129	2,300	1,830	3,610	519	527
2018-19 (8,9,10,11)	4,160	.	115	3,080	829	136	2,330	1,840	3,630	529	522

2.2 Number of individual income taxpayers by marginal rate, gender and age, by country and region (9), 1999-00 to 2018-19

continued

Government Office Region (GOR)							Numbers: thousands				
Year	All taxpayers	Starting (2) rate	"Savers" (3) rate	Basic (4) rate	Higher (5) rate	Additional (6) rate	Males	Females	Under 65's	65's and over	State Pension Age (7)
South East											
1999-00	3,990	287	134	3,030	543	.	2,280	1,720	3,420	572	657
2000-01	4,340	355	151	3,220	618	.	2,530	1,810	3,700	635	742
2001-02	4,240	382	140	3,090	634	.	2,430	1,810	3,580	664	775
2002-03	4,140	389	113	3,010	633	.	2,390	1,760	3,480	666	769
2003-04	3,990	403	113	2,870	609	.	2,270	1,720	3,360	632	741
2004-05	4,330	464	133	3,070	669	.	2,430	1,910	3,650	684	815
2005-06	4,500	458	143	3,170	722	.	2,540	1,950	3,820	680	825
2006-07	4,580	440	154	3,240	745	.	2,570	2,010	3,850	727	894
2007-08	4,660	434	177	3,290	758	.	2,590	2,070	3,900	763	938
2008-09 (a)	.	.	.	.	.	.	.	.	.	.	.
2009-10	4,430	29	105	3,660	641	.	2,480	1,950	3,700	731	915
2010-11	4,570	43	108	3,760	598	53	2,540	2,030	3,770	792	963
2011-12	4,490	45	111	3,580	696	59	2,540	1,950	3,670	820	958
2012-13	4,500	42	115	3,560	724	62	2,550	1,950	3,640	857	975
2013-14	4,480	42	124	3,450	795	71	2,540	1,940	3,530	949	1,030
2014-15	4,520	39	122	3,470	819	73	2,560	1,960	3,510	1,010	1,080
2015-16	4,610	..	143	3,530	860	82	2,620	1,990	3,580	1,040	1,100
2016-17 (8)	4,580	.	121	3,550	836	78	2,610	1,970	3,570	1,010	1,050
2017-18 (8,9,10)	4,570	.	125	3,560	804	84	2,620	1,960	3,570	1,000	1,020
2018-19 (8,9,10,11)	4,610	.	142	3,570	807	90	2,640	1,970	3,600	1,020	1,010
South West											
1999-00	2,410	223	111	1,880	192	.	1,370	1,030	1,990	417	491
2000-01	2,590	270	115	1,990	216	.	1,500	1,100	2,180	415	484
2001-02	2,550	288	98	1,940	221	.	1,450	1,090	2,110	442	506
2002-03	2,570	295	79	1,980	223	.	1,500	1,080	2,140	438	505
2003-04	2,500	291	77	1,910	222	.	1,440	1,060	2,090	410	488
2004-05	2,620	326	96	1,950	245	.	1,480	1,140	2,180	441	520
2005-06	2,710	326	95	2,020	271	.	1,540	1,170	2,280	438	529
2006-07	2,760	308	105	2,060	285	.	1,560	1,200	2,290	467	572
2007-08	2,860	316	118	2,130	294	.	1,600	1,260	2,360	498	611
2008-09 (a)	.	.	.	.	.	.	.	.	.	.	.
2009-10	2,690	23	67	2,360	235	.	1,520	1,170	2,200	484	608
2010-11	2,760	30	69	2,420	230	12	1,550	1,220	2,250	516	627
2011-12	2,700	34	66	2,320	271	13	1,510	1,190	2,180	528	625
2012-13	2,670	31	69	2,270	282	13	1,510	1,160	2,110	561	641
2013-14	2,670	28	73	2,230	327	16	1,530	1,140	2,070	604	660
2014-15	2,720	32	70	2,270	330	17	1,570	1,140	2,050	667	715
2015-16	2,720	..	85	2,270	351	20	1,580	1,140	2,060	667	700
2016-17 (8)	2,700	.	65	2,280	341	17	1,580	1,120	2,050	653	673
2017-18 (8,9,10)	2,700	.	68	2,290	324	19	1,580	1,120	2,050	646	654
2018-19 (8,9,10,11)	2,720	.	79	2,300	327	21	1,600	1,120	2,070	658	651

2.2 Number of individual income taxpayers by marginal rate, gender and age, by country and region (9), 1999-00 to 2018-19

continued

Government Office Region (GOR)										Numbers: thousands	
Year	All taxpayers	Starting (2) rate	"Savers" (3) rate	Basic (4) rate	Higher (5) rate	Additional (6) rate	Males	Females	Under 65's	65's and over	State Pension Age (7)
Wales											
1999-00	1,200	104	58	971	69	.	711	492	1,030	170	205
2000-01	1,330	143	51	1,060	75	.	765	566	1,110	217	255
2001-02	1,330	145	40	1,060	79	.	768	557	1,130	198	232
2002-03	1,360	162	36	1,070	83	.	780	575	1,140	218	262
2003-04	1,340	169	37	1,050	85	.	762	578	1,140	200	239
2004-05	1,410	186	37	1,090	98	.	802	606	1,180	223	268
2005-06	1,450	178	37	1,130	107	.	825	627	1,230	222	269
2006-07	1,480	178	40	1,150	112	.	837	643	1,240	240	295
2007-08	1,510	176	51	1,170	115	.	852	655	1,250	257	316
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	1,400	7	23	1,280	90	.	776	620	1,170	230	286
2010-11	1,440	13	23	1,320	87	3	789	655	1,200	249	305
2011-12	1,410	18	24	1,260	105	3	787	626	1,150	264	307
2012-13	1,390	10	23	1,250	106	3	776	616	1,100	288	326
2013-14	1,350	12	23	1,180	126	4	777	571	1,050	295	319
2014-15	1,340	12	25	1,180	127	4	778	567	1,040	306	330
2015-16	1,350	..	28	1,180	135	5	782	568	1,030	323	339
2016-17 (8)	1,340	.	20	1,180	133	4	782	560	1,020	318	328
2017-18 (8,9,10)	1,340	.	21	1,190	125	5	785	553	1,020	315	318
2018-19 (8,9,10,11)	1,350	.	25	1,190	125	5	792	557	1,030	321	317
Scotland											
1999-00	2,270	190	71	1,850	167	.	1,290	984	1,990	288	344
2000-01	2,490	246	84	1,970	193	.	1,420	1,070	2,160	326	389
2001-02	2,450	266	67	1,910	213	.	1,350	1,110	2,120	330	393
2002-03	2,490	274	59	1,940	216	.	1,360	1,130	2,150	340	411
2003-04	2,470	281	59	1,930	207	.	1,350	1,130	2,150	326	394
2004-05	2,570	308	61	1,970	237	.	1,400	1,180	2,230	344	425
2005-06	2,650	294	63	2,030	261	.	1,440	1,200	2,310	341	423
2006-07	2,700	289	66	2,070	276	.	1,470	1,230	2,330	372	465
2007-08	2,780	283	73	2,140	288	.	1,500	1,280	2,380	398	499
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	2,630	9	39	2,350	235	.	1,430	1,200	2,260	370	466
2010-11	2,720	19	41	2,420	232	11	1,460	1,260	2,300	425	532
2011-12	2,640	23	41	2,290	281	13	1,450	1,190	2,220	426	508
2012-13	2,590	17	38	2,230	296	14	1,420	1,170	2,150	442	508
2013-14	2,590	22	39	2,170	335	17	1,430	1,160	2,090	490	547
2014-15	2,600	21	41	2,180	339	18	1,440	1,160	2,080	524	569
2015-16	2,600	..	50	2,190	342	18	1,440	1,160	2,060	542	582
2016-17 (8)	2,590	.	39	2,200	337	18	1,440	1,160	2,060	529	552
2017-18 (8,9,10)	2,590	.	41	2,170	358	19	1,440	1,150	2,070	519	529
2018-19 (8,9,10,11)	2,600	.	55	2,140	375	21	1,450	1,150	2,070	525	518

2.2 Number of individual income taxpayers by marginal rate, gender and age, by country and region (9), 1999-00 to 2018-19

continued

Government Office Region (GOR)										Numbers: thousands	
Year	All taxpayers	Starting (2) rate	"Savers" (3) rate	Basic (4) rate	Higher (5) rate	Additional (6) rate	Males	Females	Under 65's	65's and over	State Pension Age (7)
Northern Ireland											
1999-00	638	58	18	526	36	.	347	291	579	59	73
2000-01	666	64	17	545	40	.	375	291	595	71	83
2001-02	552	66	11	434	41	.	318	235	486	66	79
2002-03	629	72	13	500	44	.	347	282	546	83	99
2003-04	701	79	12	562	48	.	385	316	624	77	98
2004-05	746	88	10	597	52	.	411	335	661	85	107
2005-06	773	87	16	612	59	.	436	338	688	86	105
2006-07	785	85	15	623	63	.	439	346	703	82	101
2007-08	801	82	22	632	65	.	450	351	706	95	118
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	747	3	8	689	48	.	402	346	656	91	112
2010-11	762	5	10	698	46	2	418	344	664	98	117
2011-12	746	6	9	673	55	2	414	333	646	100	117
2012-13	732	4	9	661	56	2	404	328	630	102	117
2013-14	730	6	8	648	64	3	396	334	610	120	136
2014-15	738	5	9	657	64	3	409	328	616	122	132
2015-16	725	..	9	644	68	3	407	318	600	125	134
2016-17 (8)	722	.	7	644	68	3	406	316	600	122	128
2017-18 (8,9,10)	722	.	8	648	63	3	408	314	600	122	124
2018-19 (8,9,10,11)	726	.	9	650	64	3	411	315	602	123	122

Source: Survey of Personal Incomes

Table updated May 2018

Key

. not applicable / zero

Footnotes for tables 2.2

(a) Figures for 2008-09 tax year are not currently available.

(1) Taxpayers with total taxable income below the lower rate limit and some taxpayers whose savings and dividend income took them above the lower rate limit. From 1993-94 until 1998-99 a number of taxpayers with taxable income in excess of the lower rate limit only paid tax at the lower rate. This was because it was only their dividend income and (from 1996-97) their savings income which took their taxable income above the lower rate limit, and such income was chargeable to tax at the lower rate and not the basic rate.

(2) In 1999-2000 the starting rate replaced the lower rate. Between 1999-2000 and 2007-08 taxpayers with total taxable income below the starting rate limit. From 2008-09 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.

(3) 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.

(4) Between 1999-2000 and 2007-08 taxpayers whose total taxable income is between the starting rate limit and basic rate limit and includes income from earnings or income taxed as earnings. From 2008-09 taxpayers whose income includes earnings or other income taxed as earnings and with total taxable income below the basic rate limit.

(5) Before 2010-11 taxpayers with total taxable income above the basic rate limit. From 2010-11 taxpayers with total taxable income between the basic rate limit and the higher rate limit.

(6) Taxpayers with total taxable income above the higher rate limit.

(7) Taxpayers aged 65 years or older for men and 60 years or older for women in 2009-10. The female State Pension Age is being increased gradually from April 2010 to be equalised with the male State Pension Age by November 2018. The female State Pension Age for the purposes of this table is 60.5 years in 2010-11, 61 years in 2011-12, 61.5 years in 2012-13, 62 years in 2013-14, 62.5 years in 2014-15, 63 years in 2015-16, 63.75 years in 2016-17, and 64.5 in 2017-18. The male and female State Pension Age in 2018-19 is 65.25.

(8) 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.

(9) Some UK taxpayers reside abroad, or region is not known (318,000 in 2014-15). The sum of taxpayer numbers across countries and regions in Table 2.2 therefore will not match UK total shown in Table 2.1.

(10) 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.

(11) 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 bands 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.

The following is a link to the income tax liabilities national statistics homepage, which includes a bulletin providing 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](#)