

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

1999-00					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	137	30	3,210	372	3,750
Basic rate	.	.	43,700	14,500	58,200
Higher rate	.	.	.	25,700	25,700
Tax on Savings:					
Starting rate	28	76	.	2	106
Basic rate	.	430	1,130	217	1,770
Higher rate	.	.	.	2,310	2,310
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	81	179	480	230	970
Higher rate	.	.	.	2,700	2,700
Allowances given as tax reductions	7	54	1,870	347	2,280
Tax liability after allowances given as income tax reduction	239	662	46,600	45,700	93,200
Average Rate of Tax %	1.8	6.5	13.7	27.2	17.5
Average amount of tax £	105	694	2,180	18,200	3,430

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2000-01					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	179	32	3,430	433	4,080
Basic rate	.	.	45,500	16,400	61,900
Higher rate	.	.	.	32,600	32,600
Tax on Savings:					
Starting rate	31	72	.	3	106
Basic rate	.	418	1,170	208	1,800
Higher rate	.	.	.	1,560	1,560
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	124	205	674	198	1,200
Higher rate	.	.	.	2,700	2,700
Allowances given as tax reductions	5	28	349	21	402
Tax liability after allowances given as income tax reduction	329	701	50,500	54,000	106,000
Average Rate of Tax %	1.9	6.6	13.7	27.3	17.7
Average amount of tax £	117	691	2,240	18,800	3,600

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2001-02					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	237	43	4,090	558	4,930
Basic rate	.	.	45,700	17,500	63,300
Higher rate	.	.	.	33,500	33,500
Tax on Savings:					
Starting rate	41	81	.	3	125
Basic rate	.	400	1,190	170	1,760
Higher rate	.	.	.	1,520	1,520
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	121	155	475	203	953
Higher rate	.	.	.	3,100	3,100
Allowances given as tax reductions	6	29	1,970	106	2,120
Tax liability after allowances given as income tax reduction	392	650	49,500	56,400	107,000
Average Rate of Tax %	2.0	6.7	13.2	27.0	17.5
Average amount of tax £	130	759	2,280	18,800	3,740

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2002-03					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	254	37	4,230	578	5,100
Basic rate	.	.	47,200	18,100	65,200
Higher rate	.	.	.	33,600	33,600
Tax on Savings:					
Starting rate	35	64	.	3	102
Basic rate	.	308	997	140	1,450
Higher rate	.	.	.	1,200	1,200
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	127	173	484	237	1,020
Higher rate	.	.	.	3,310	3,310
Allowances given as tax reductions	7	23	2,060	111	2,200
Tax liability after allowances given as income tax reduction	409	560	50,800	57,000	109,000
Average Rate of Tax %	2.0	6.6	13.2	27.0	17.4
Average amount of tax £	132	768	2,310	18,700	3,760

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

<b>2003-04</b>					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	266	36	4,230	572	5,100
Basic rate	.	.	47,200	17,700	64,900
Higher rate	.	.	.	33,100	33,100
Tax on Savings:					
Starting rate	35	63	.	3	101
Basic rate	.	296	949	153	1,400
Higher rate	.	.	.	1,260	1,260
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	185	232	499	339	1,260
Higher rate	.	.	.	4,030	4,030
Allowances given as tax reductions	4	21	457	68	549
Tax liability after allowances given as income tax reduction	482	606	52,400	57,100	111,000
Average Rate of Tax %	2.2	6.6	13.7	26.9	17.7
Average amount of tax £	150	825	2,430	19,300	3,880

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

<b>2004-05</b>					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	304	38	4,550	660	5,560
Basic rate	.	.	50,400	20,100	70,500
Higher rate	.	.	.	37,800	37,800
Tax on Savings:					
Starting rate	43	57	.	5	104
Basic rate	.	259	1,140	294	1,690
Higher rate	.	.	.	1,950	1,950
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	380	292	743	519	1,930
Higher rate	.	.	.	4,140	4,140
Allowances given as tax reductions	7	13	441	231	692
Tax liability after allowances given as income tax reduction	720	633	56,400	65,200	123,000
Average Rate of Tax %	2.7	6.3	13.7	26.8	17.8
Average amount of tax £	202	760	2,500	19,600	4,060

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

<b>2005-06</b>					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	310	62	4,830	733	5,940
Basic rate	.	.	53,400	22,200	75,600
Higher rate	.	.	.	44,100	44,100
Tax on Savings:					
Starting rate	53	61	.	6	120
Basic rate	.	303	1,420	373	2,090
Higher rate	.	.	.	2,430	2,430
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	261	297	662	603	1,820
Higher rate	.	.	.	5,970	5,970
Allowances given as tax reductions	34	64	344	342	783
Tax liability after allowances given as income tax reduction	624	724	60,300	76,400	138,000
Average Rate of Tax %	2.4	6.3	13.8	27.1	18.3
Average amount of tax £	179	836	2,610	21,300	4,450

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

<b>2006-07</b>					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	320	68	5,090	790	6,270
Basic rate	.	.	56,600	23,700	80,300
Higher rate	.	.	.	48,800	48,800
Tax on Savings:					
Starting rate	53	66	.	7	127
Basic rate	.	340	1,540	426	2,300
Higher rate	.	.	.	2,690	2,690
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	281	342	556	738	1,920
Higher rate	.	.	.	7,080	7,080
Allowances given as tax reductions	11	80	335	181	607
Tax liability after allowances given as income tax reduction	654	815	63,800	84,300	150,000
Average Rate of Tax %	2.5	6.3	13.9	27.1	18.5
Average amount of tax £	190	879	2,690	22,400	4,700

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

<b>2007-08</b>					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Starting rate	327	79	5,370	838	6,620
Basic rate	.	.	59,900	25,200	85,100
Higher rate	.	.	.	54,000	54,000
Tax on Savings:					
Starting rate	55	89	.	10	154
Basic rate	.	520	1,870	681	3,070
Higher rate	.	.	.	3,860	3,860
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	325	405	612	749	2,090
Higher rate	.	.	.	7,860	7,860
Allowances given as tax reductions	10	75	282	166	532
Tax liability after allowances given as income tax reduction	707	1,090	67,700	93,200	163,000
Average Rate of Tax %	2.6	6.8	13.9	27.5	18.7
Average amount of tax £	206	1,030	2,810	24,100	5,010

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

<b>2009-10</b>					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)					
Tax on Earnings:					
Basic rate	.	.	65,300	22,100	87,400
Higher rate	.	.	.	51,700	51,700
Tax on Savings:					
Starting rate	13	32	53	5	103
Basic rate	.	156	1,220	291	1,670
Higher rate	.	.	.	1,880	1,880
Tax on dividends (before tax credit relief) (7):					
Ordinary rate	39	626	822	723	2,210
Higher rate	.	.	.	8,700	8,700
Allowances given as tax reductions	2	29	405	1,110	1,550
Tax liability after allowances given as income tax reduction	52	814	67,300	85,500	154,000
Average Rate of Tax %	2.8	6.6	12.5	27.0	17.7
Average amount of tax £	320	1,350	2,530	26,800	5,030

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2010-11

Amounts: £ million

	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	67,000	20,900	1,720	89,600
Higher rate	.	.	.	22,600	9,810	32,400
Additional rate	.	.	.	.	20,300	20,300
Tax on Savings:						
Starting rate	20	35	33	4	-	92
Basic rate	.	136	772	222	16	1,150
Higher rate	.	.	.	725	167	892
Additional rate	.	.	.	.	595	595
Tax on dividends (before tax credit relief) (7):						
Ordinary rate	38	650	832	702	15	2,240
Higher rate	.	.	.	2,510	488	3,000
Additional rate	.	.	.	.	1,420	1,420
Allowances given as tax reductions	2	22	335	215	754	1,330
Tax liability after allowances given as income tax reduction	59	821	68,600	47,700	34,500	152,000
Average Rate of Tax %	2.1	6.5	12.5	23.1	39.9	17.7
Average amount of tax £	213	1,320	2,530	15,800	146,000	4,850

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2011-12

Amounts: £ million

	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	61,300	23,000	1,780	86,000
Higher rate	.	.	.	26,400	11,000	37,400
Additional rate	.	.	.	.	21,100	21,100
Tax on Savings:						
Starting rate	23	34	29	6	-	93
Basic rate	.	122	675	223	17	1,040
Higher rate	.	.	.	756	175	931
Additional rate	.	.	.	.	550	550
Tax on dividends (before tax credit relief) (7):						
Ordinary rate	42	681	768	863	18	2,370
Higher rate	.	.	.	3,150	661	3,810
Additional rate	.	.	.	.	2,230	2,230
Allowances given as tax reductions	1	24	396	315	928	1,660
Tax liability after allowances given as income tax reduction	66	837	62,700	54,400	37,500	156,000
Average Rate of Tax %	1.9	6.2	11.7	22.8	39.9	17.6
Average amount of tax £	206	1,350	2,410	15,300	143,000	5,060

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2012-13						
Amounts: £ million						
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	59,900	23,300	1,780	84,900
Higher rate	.	.	.	28,000	11,200	39,300
Additional rate	.	.	.	.	20,900	20,900
Tax on Savings:						
Starting rate	22	31	39	6	-	99
Basic rate	.	124	712	232	19	1,090
Higher rate	.	.	.	825	210	1,030
Additional rate	.	.	.	.	700	700
Tax on dividends (before tax credit relief) (7):						
Ordinary rate	44	766	752	951	21	2,530
Higher rate	.	.	.	3,460	744	4,210
Additional rate	.	.	.	.	2,320	2,320
Allowances given as tax reductions	-	38	296	335	1,090	1,760
Tax liability after allowances given as income tax reduction	66	922	61,400	56,800	38,000	157,000
Average Rate of Tax %	2.1	6.4	11.3	22.8	39.8	17.4
Average amount of tax £	245	1,460	2,390	15,300	139,000	5,140

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2013-14						
Amounts: £ million						
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	54,700	24,400	1,880	81,000
Higher rate	.	.	.	30,800	12,900	43,800
Additional rate	.	.	.	.	25,400	25,400
Tax on Savings:						
Starting rate	22	27	43	7	-	99
Basic rate	.	96	727	221	16	1,060
Higher rate	.	.	.	811	197	1,010
Additional rate	.	.	.	.	645	645
Tax on dividends (before tax credit relief) (7):						
Ordinary rate	37	867	669	1,100	27	2,700
Higher rate	.	.	.	4,070	1,050	5,120
Additional rate	.	.	.	.	3,870	3,870
Allowances given as tax reductions	-	28	283	361	1,430	2,100
Tax liability after allowances given as income tax reduction	59	990	56,200	61,400	46,000	165,000
Average Rate of Tax %	1.7	6.0	10.5	22.4	38.1	17.3
Average amount of tax £	206	1,440	2,250	14,600	148,000	5,410

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2014-15

Amounts: £ million

	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	54,900	24,700	1,970	81,500
Higher rate	.	.	.	31,400	13,500	44,900
Additional rate	.	.	.	.	24,900	24,900
Tax on Savings:						
Starting rate	20	20	44	6	-	90
Basic rate	.	73	687	188	16	963
Higher rate	.	.	.	724	175	900
Additional rate	.	.	.	.	548	548
Tax on dividends (before tax credit relief) (7):						
Ordinary rate	56	935	753	1,210	34	2,990
Higher rate	.	.	.	4,420	1,220	5,650
Additional rate	.	.	.	.	4,340	4,340
Allowances given as tax reductions	-	48	277	367	1,340	2,030
Tax liability after allowances given as income tax reduction	76	1,030	56,400	62,600	46,700	167,000
Average Rate of Tax %	2.1	5.9	10.2	22.2	37.9	17.1
Average amount of tax £	267	1,500	2,250	14,600	142,000	5,430

## 2.6a Income tax liabilities, by income source and tax band, 1999-00 to 2015-16

continued

2015-16

Amounts: £ million

	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	55,400	25,500	2,130	83,100
Higher rate	.	.	.	33,000	14,300	47,300
Additional rate	.	.	.	.	26,000	26,000
Tax on Savings:						
Starting rate	.	.	.	.	.	.
Basic rate	.	42	548	152	17	759
Higher rate	.	.	.	635	187	821
Additional rate	.	.	.	.	629	629
Tax on dividends (before tax credit relief) (7):						
Ordinary rate	.	1,130	762	1,440	54	3,390
Higher rate	.	.	.	5,410	1,860	7,270
Additional rate	.	.	.	.	9,170	9,170
Allowances given as tax reductions	.	41	235	360	1,640	2,270
Tax liability after allowances given as income tax reduction	.	1,170	56,700	66,100	54,400	178,000
Average Rate of Tax %	.	5.6	10.0	22.0	37.5	17.2
Average amount of tax £	.	1,450	2,240	14,600	150,000	5,750

Source: Survey of Personal Incomes.

Table updated June 2019



**Key**

- negligible
- . not applicable / zero

**Footnotes for table 2.6a**

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

(1) 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.

(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) 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.

(4) 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.

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

(6) In this context tax reductions refer to allowances given at a fixed rate, for example the Married Couples Allowance.

(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. For this reason comparing dividend tax liabilities between 2016-17 and 2015-16 is not a reliable indication of the impact of the 2016-17 dividend tax reform.