

2.5 Income tax liabilities, by Income Range, 2016-17 to 2019-20

2016-17 ⁽⁷⁾

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	Amount	%	£
11,000 (a)	1	5,510	1,970	..	..	.	.	5,510	71,500	1,970	2.8	358
15,000	.	.	94	13	6,390	7,540	..	..	.	.	6,490	113,000	7,550	6.7	1,160
20,000	.	.	208	134	8,200	20,800	.	.	.	.	8,400	206,000	20,900	10.1	2,490
30,000	.	.	281	453	5,740	26,900	1,130	7,670	.	.	7,150	272,000	35,000	12.9	4,900
50,000	.	.	4	5	26	118	2,780	39,000	..	..	2,810	186,000	39,200	21.0	13,900
100,000	1	4	474	17,000	2	119	477	56,800	17,100	30.1	35,900
150,000	25	1,130	133	8,060	158	27,000	9,200	34.0	58,200
200,000	1	41	172	18,900	173	50,400	18,900	37.5	109,000
500,000	33	9,090	34	22,900	9,090	39.8	271,000
1,000,000	11	6,230	11	15,400	6,230	40.4	550,000
2,000,000+	5	9,090	5	23,300	9,090	39.0	1,840,000
All Ranges	.	.	588	607	25,900	57,300	4,410	64,900	356	51,500	31,200	1,040,000	174,000	16.7	5,580

In 2016-17 earnings over the Personal Allowance (PA) of £11,000 are taxable at 20 percent up to the Higher Rate Threshold (HRT) of £43,000, 40 percent up to the Additional Rate Threshold (ART) of £150,000 and 45 percent over the ART.

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 ART and 45 percent over the ART.

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 ART and 38.1 percent above ART.

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

2.5

Income tax liabilities, by Income Range, 2016-17 to 2019-20

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)	.	.	.	1	4,690	1,480	.	.	.	.	4,690	62,300	1,490	2	316
15,000	.	.	86	11	6,430	6,970	.	.	.	.	6,510	113,000	6,980	6.2	1,070
20,000	.	.	218	134	8,420	20,500	.	.	.	.	8,640	212,000	20,700	9.7	2,390
30,000	.	.	337	554	6,510	30,500	737	5,120	.	.	7,580	289,000	36,200	12.5	4,780
50,000	.	.	6	9	57	313	2,920	39,700	.	.	2,980	197,000	40,000	20.3	13,400
100,000	522	18,300	.	.	522	62,300	18,300	29.4	35,000
150,000	30	1,380	133	8,080	163	27,900	9,460	33.9	58,000
200,000	-	14	192	21,000	192	56,100	21,000	37.4	109,000
500,000	37	9,980	37	25,100	9,980	39.7	271,000
1,000,000	13	6,900	13	17,100	6,900	40.3	548,000
2,000,000+	6	10,400	6	26,800	10,400	39.0	1,880,000
All Ranges	.	.	648	709	26,100	59,800	4,210	64,500	380	56,400	31,300	1,090,000	181,000	16.7	5,790

In 2017-18 earnings above the Personal Allowance (PA) of £11,500 are taxable at 20 percent up to the Higher Rate Threshold (HRT) of £45,000, 40 percent up to the Additional Rate Threshold (ART) of £150,000 and 45 percent over the ART (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 ART and 45 percent over the ART.

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 ART and 38.1 percent above ART.

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

2.5

Income tax liabilities, by Income Range, 2016-17 to 2019-20

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)	.	.	.	39	2	4,080	1,160	.	.	.	.	4,120	55,500	1,160	2.1	281
15,000	.	.	.	209	47	6,410	6,530	.	.	.	.	6,620	115,000	6,570	5.7	993
20,000	.	.	.	227	180	8,540	20,300	.	.	.	.	8,760	215,000	20,500	9.5	2,340
30,000	.	.	.	362	683	7,060	33,300	539	3,740	.	.	7,960	304,000	37,800	12.4	4,740
50,000	.	.	.	7	13	94	553	3,120	41,600	.	.	3,220	212,000	42,200	19.9	13,100
100,000	569	19,700	.	.	569	67,700	19,700	29.2	34,700
150,000	33	1,510	145	8,790	178	30,500	10,300	33.8	57,800
200,000	-	12	206	22,600	207	60,400	22,600	37.5	109,000
500,000	39	10,700	39	26,800	10,700	39.9	272,000
1,000,000	14	7,390	14	18,300	7,390	40.3	546,000
2,000,000+	6	11,300	6	29,000	11,300	39.0	1,880,000
All Ranges	.	.	.	844	926	26,200	61,900	4,260	66,600	410	60,800	31,700	1,130,000	190,000	16.8	6,000

In 2018-19 earnings above the Personal Allowance (PA) of £11,850 are taxable at 20 percent up to the Higher Rate Threshold (HRT) of £46,350, 40 percent up to the Additional Rate Threshold (ART) of £150,000 and 45 percent over the ART (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 ART and 45 percent over the ART.

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 ART and 38.1 percent above ART.

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

2.5

Income tax liabilities, by Income Range, 2016-17 to 2019-20

continued

2019-20 (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	%	£
12,500 (a)	.	.	.	17	1	3,070	684	.	.	.	.	3,090	42,500	685	1.6	222
15,000	.	.	.	216	41	6,400	5,720	.	.	.	.	6,620	115,000	5,760	5.0	871
20,000	.	.	.	233	172	8,610	19,400	.	.	.	.	8,840	217,000	19,600	9.0	2,210
30,000	.	.	.	408	784	7,820	37,000	92	678	.	.	8,320	318,000	38,400	12.1	4,620
50,000	.	.	.	13	27	343	2,310	3,110	40,300	.	.	3,470	228,000	42,700	18.7	12,300
100,000	609	20,700	.	.	610	72,600	20,700	28.6	34,000
150,000	36	1,620	157	9,380	193	33,000	11,000	33.4	57,100
200,000	1	18	218	23,800	219	63,900	23,800	37.3	109,000
500,000	42	11,300	42	28,400	11,300	39.8	271,000
1,000,000	15	7,920	15	19,700	7,920	40.3	546,000
2,000,000+	6	12,100	6	31,000	12,100	39.1	1,880,000
All Ranges	.	.	.	888	1,020	26,200	65,100	3,850	63,400	438	64,600	31,400	1,170,000	194,000	16.6	6,180

In 2019-20 earnings above the Personal Allowance of £12,500 are taxable at 20 percent up to the Higher Rate Threshold (HRT) of £50,000, 40 percent up to the Additional Rate Threshold (ART) of £150,000 and 45 percent over the ART (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 ART and 45 percent over the ART.

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 ART and 38.1 percent above ART.

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

Source: Survey of Personal Incomes

Table updated June 2019

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 2016-17 Survey of Personal Incomes using economic assumptions consistent with the OBR's Spring 2019 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). 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.
 - (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:

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