

2.5 Income Tax liabilities, by Income Range, 2017-18 to 2020-21

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)	-	4,590	1,420	..	..	.	.	4,590	60,800	1,440	2.4	313
15,000	.	.	.	87	11	6,400	6,880	..	..	.	.	6,480	113,000	6,890	6.1	1,060
20,000	.	.	.	220	136	8,490	20,500	.	.	.	.	8,710	213,000	20,700	9.7	2,370
30,000	.	.	.	313	520	6,430	30,100	807	5,550	..	..	7,550	288,000	36,200	12.5	4,790
50,000	.	.	.	5	8	61	332	2,900	39,900	..	..	2,970	196,000	40,200	20.5	13,600
100,000	1	5	479	17,000	2	135	482	57,800	17,100	29.6	35,500
150,000	26	1,170	145	8,780	171	29,300	9,950	34.0	58,100
200,000	1	25	190	20,900	191	55,600	21,000	37.7	110,000
500,000	37	10,000	37	25,200	10,000	39.8	271,000
1,000,000	12	6,620	12	16,500	6,620	40.0	540,000
2,000,000+	6	10,800	6	27,900	10,800	38.7	1,870,000
All Ranges	.	.	.	625	676	26,000	59,200	4,210	63,600	392	57,300	31,200	1,080,000	181,000	16.7	5,800

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 Supporting Documentation for more details on Income Tax calculations - Annex A: Context and background information.

2.5

Income Tax liabilities, by Income Range, 2017-18 to 2020-21

continued

2018-19 (6,7,8,9,10)

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 (6) rate of tax	Average amount of tax	
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
11,850 (a)	.	.	.	30	2	4,040	1,120	.	.	.	.	4,070	54,700	1,120	2.0	274
15,000	.	.	.	174	41	6,330	6,380	.	.	.	.	6,500	113,000	6,420	5.7	987
20,000	.	.	.	206	163	8,680	20,400	.	.	.	.	8,880	218,000	20,600	9.4	2,310
30,000	.	.	.	301	563	7,080	33,100	612	4,190	.	.	8,000	305,000	37,800	12.4	4,730
50,000	.	.	.	6	11	101	592	3,090	41,600	.	.	3,190	210,000	42,200	20.1	13,200
100,000	531	18,500	.	.	531	63,200	18,500	29.3	34,800
150,000	28	1,310	156	9,320	184	31,500	10,600	33.7	57,700
200,000	-	11	209	22,800	209	60,800	22,800	37.5	109,000
500,000	40	10,900	40	27,300	10,900	39.8	271,000
1,000,000	13	7,150	13	17,800	7,150	40.1	543,000
2,000,000+	6	11,700	6	30,100	11,700	38.9	1,900,000
All Ranges	.	.	.	717	780	26,200	61,600	4,260	65,600	424	61,900	31,600	1,130,000	190,000	16.8	6,000

In 2018-19 earnings above the PA of £11,850 are taxable at 20 percent up to the HRT of £46,350, 40 percent up to the ART of £150,000 and 45 percent over the ART (8,9).

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 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 Supporting Documentation for more details on Income Tax calculations - Annex A: Context and background information.

2.5

Income Tax liabilities, by Income Range, 2017-18 to 2020-21

continued

2019-20 (6,7,8,9,10)

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)	.	.	.	13	1	3,010	668	.	.	.	.	3,020	41,500	669	1.6	222
15,000	.	.	.	197	41	6,230	5,530	.	.	.	.	6,430	112,000	5,570	5.0	866
20,000	.	.	.	223	166	8,790	19,600	.	.	.	.	9,010	221,000	19,800	8.9	2,190
30,000	.	.	.	388	756	7,860	36,900	92	684	.	.	8,340	318,000	38,300	12.0	4,600
50,000	.	.	.	12	26	309	2,030	3,160	40,800	.	.	3,480	229,000	42,900	18.7	12,300
100,000	592	20,300	.	.	592	70,700	20,300	28.7	34,200
150,000	31	1,410	167	9,840	198	33,900	11,300	33.2	56,800
200,000	-	13	220	23,900	221	64,100	23,900	37.2	108,000
500,000	42	11,400	42	28,700	11,400	39.7	269,000
1,000,000	14	7,650	14	19,200	7,650	39.9	538,000
2,000,000+	7	12,500	7	32,200	12,500	38.7	1,900,000
All Ranges	.	.	.	834	991	26,200	64,700	3,880	63,200	450	65,200	31,400	1,170,000	194,000	16.6	6,190

In 2019-20 earnings above the PA of £12,500 are taxable at 20 percent up to the HRT of £50,000, 40 percent up to the ART of £150,000 and 45 percent over the ART (8,9).

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 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 Supporting Documentation for more details on Income Tax calculations - Annex A: Context and background information.

2.5

Income Tax liabilities, by Income Range, 2017-18 to 2020-21

continued

2020-21 (6,7,8,9,10)

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)	.	.	.	13	1	3,070	663	.	.	.	.	3,090	42,300	664	1.6	215
15,000	.	.	.	165	35	6,190	5,480	.	.	.	.	6,350	111,000	5,510	5.0	868
20,000	.	.	.	193	142	8,990	20,000	.	.	.	.	9,180	225,000	20,200	8.9	2,200
30,000	.	.	.	329	640	8,320	39,000	100	747	.	.	8,750	335,000	40,400	12.1	4,620
50,000	.	.	.	12	27	335	2,220	3,430	44,100	.	.	3,770	248,000	46,300	18.7	12,300
100,000	637	21,800	.	.	638	76,100	21,800	28.7	34,200
150,000	35	1,590	180	10,600	215	36,800	12,200	33.1	56,500
200,000	1	15	235	25,400	236	68,300	25,400	37.2	108,000
500,000	44	11,900	44	30,000	11,900	39.6	268,000
1,000,000	15	8,180	15	20,500	8,180	40.0	537,000
2,000,000+	7	13,200	7	34,000	13,200	38.7	1,890,000
All Ranges	.	.	.	713	846	26,900	67,400	4,200	68,200	481	69,200	32,300	1,230,000	206,000	16.8	6,370

In 2020-21 earnings above the PA of £12,500 are taxable at 20 percent up to the HRT of £50,000, 40 percent up to the ART of £150,000 and 45 percent over the ART (8,9).

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 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 Supporting Documentation for more details on Income Tax calculations - Annex A: Context and background information.

Source: Survey of Personal Incomes

Table updated June 2020

Key

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

Footnotes for table 2.5

(a) Can include some taxpayers who are not entitled to a Personal Allowance (PA) whose total income can be less than the PA (see Supporting Documentation 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 Supporting Documentation Annex B: Data sources and methodology).

(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 additional rate threshold.

(5) Taxpayers with total taxable income above the additional rate threshold.

(6) Total numbers, total amounts, and averages may not sum due to rounding of the component figures.

(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 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 taxpayers, 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 taxpayers.

(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.

(10) Projected estimates based upon the 2017-18 Survey of Personal Incomes using economic assumptions consistent with the OBR's March 2020 Economic and Fiscal Outlook.

The following is a link to the Income Tax Liabilities National Statistics bulletin, which provides a detailed analysis of Income Tax payer 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](#)