



Key Statistics

31.2 million taxpayers for the tax year 2017 to 2018, of these 18 million are male and 13.2 million female ([Table 3.3](#))



There has broadly been no change in the overall number since the previous tax year. The number of male taxpayers increased by 0.2%, while the number of female taxpayers decreased by 0.4%.

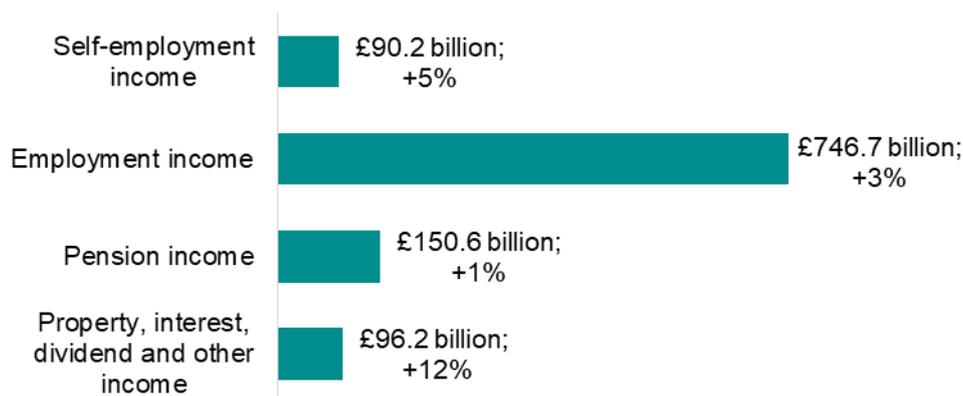
Total Income Breakdown

£1,080 billion total income before tax received by taxpayers in the tax year 2017 to 2018 ([Table 3.3](#))



The total income before tax received by taxpayers is 3.7% higher than the total income reported in the previous tax year.

Amount of income in the tax year ending 2018 and percentage change since tax year ending 2017



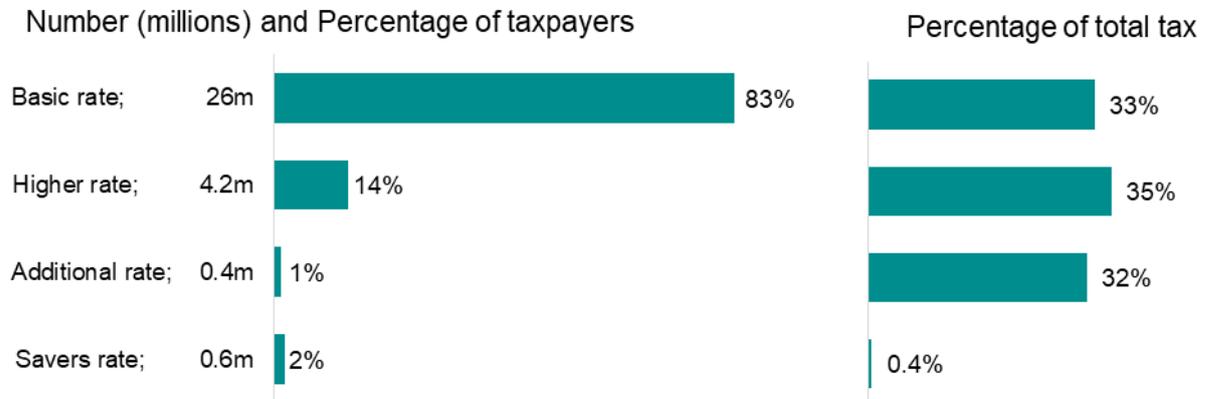
All types of income saw increases since the tax year ending 2017; property, interest, dividend and other income increased by 12%, self-employment income increased by 5%, employment income increased by 3% and pension income increased by 1%.

Income Tax liabilities breakdown by tax rate

£181 billion Income Tax liabilities for tax year 2017 to 2018 ([Table 3.4](#))



Total Income Tax liabilities increased by around £7 billion (4%) compared to the previous tax year.

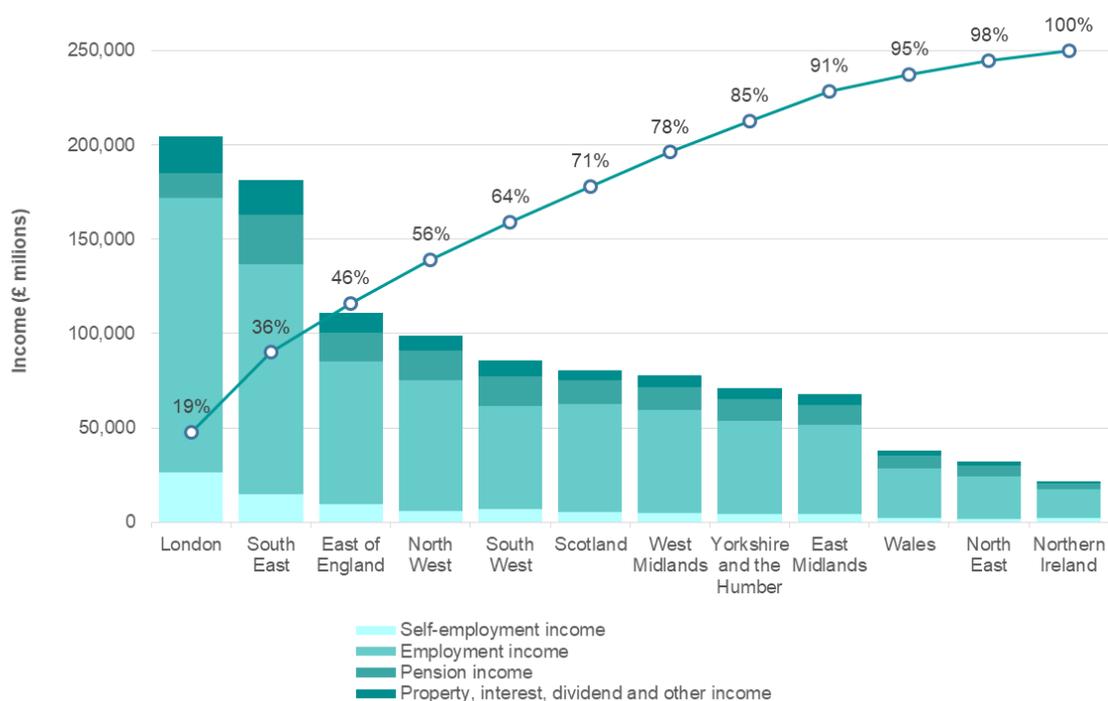


There were 26 million basic rate taxpayers who accounted for 83% of taxpayers and 33% of total tax. There were 4.2 million higher rate taxpayers, who accounted for 14% of taxpayers and 35% of total tax. There were 392,000 additional rate taxpayers who accounted for 1% of taxpayers and 32% of total tax.

Total Income by Region/Country

The region with the highest number of taxpayers was again the South East region with around 4.6 million (15%) of the total figure (no change since tax year 2016 to 2017). The region with the highest amount of total income was London, which saw an increase of around £7 billion since the tax year ending 2017 and reached £205 billion, however its share of total income remains unchanged at 19% ([Table 3.11](#)).

Type of Income by Region/Country



Note that individual figures have been rounded independently. Therefore, the sum of component items may not necessarily add to the totals shown.



Website: <https://www.gov.uk/government/collections/personal-incomes-statistics>
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About this publication

The Survey of Personal Incomes (SPI) is based on information held by HMRC on individuals who could be liable to UK Income Tax. It is carried out annually by HMRC and covers income assessable to tax for each tax year.

Most tables in this statistics release exclude individuals who are not taxpayers. This can occur for a number of reasons, for example if they have no Income Tax liability due to their deductions, reliefs and personal allowances exceeding their total income, or if their income is below the Personal Allowance. Figures cover the United Kingdom and tax year 2017 to 2018 unless stated otherwise.

The SPI is compiled to provide information to the public, Members of Parliament, other Government Departments, companies, and organisations. It is a quantified evidence base from which to cost proposed changes to tax rates, personal allowances and other tax reliefs for Treasury Ministers. It is used to inform policy decisions within HMRC, the Treasury and the Devolved Administrations, as well as for tax modelling and forecasting purposes. In addition, it is used to provide summary information for the National Accounts that are prepared by the Office for National Statistics.

Supporting documents to the SPI annual publication are:

- Accompanying statistical tables by tax year
<https://www.gov.uk/government/collections/personal-income-by-tax-year>
- Accompanying statistical tables for the tax year 2017 to 2018
- https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/870386/Collated_Tables_3_1_to_3_17_1718.xlsx
- Background information on the reliefs, and the methodology used to produce these statistics is available on our website
<https://www.gov.uk/government/statistics/personal-incomes-tables-31-to-311-316-and-317-for-the-tax-year-2017-to-2018>

Related publications

- Users of the Survey of Personal Incomes (SPI) statistics may also be interested in the [Income Tax Liabilities](#) statistics.

Amendments to the 2017-18 tables

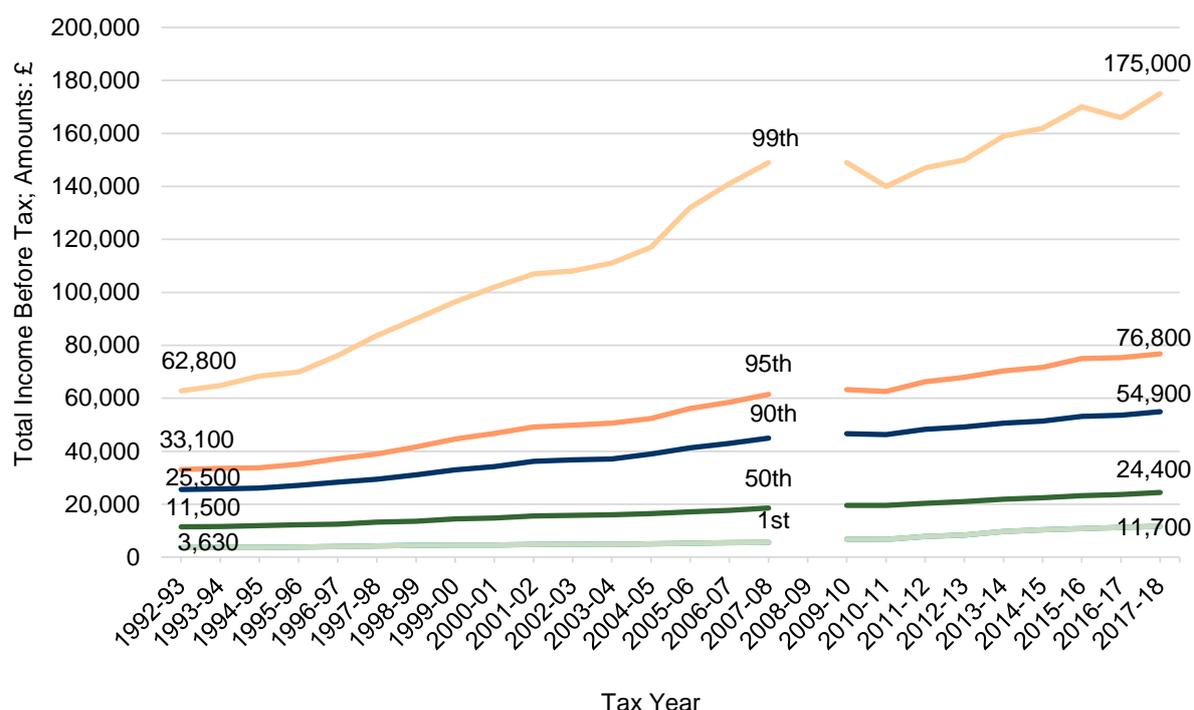
This publication was originally released in March 2020. Following the identification of an error in the imputation process (affecting all tables in this release apart from tables 3.9 and 3.10) the release was updated and re-published in June 2020. For more information please see the Personal Incomes Statistics [supporting documentation](#).

Commentary

**Table 3.1 - Percentile points for total income before and after tax, for tax year ending 1993 to tax year ending 2018
Taxpayers only**

Individuals who are not taxpayers are not included in [Table 3.1](#).

Figure 2.1: Total income before tax at selected percentiles

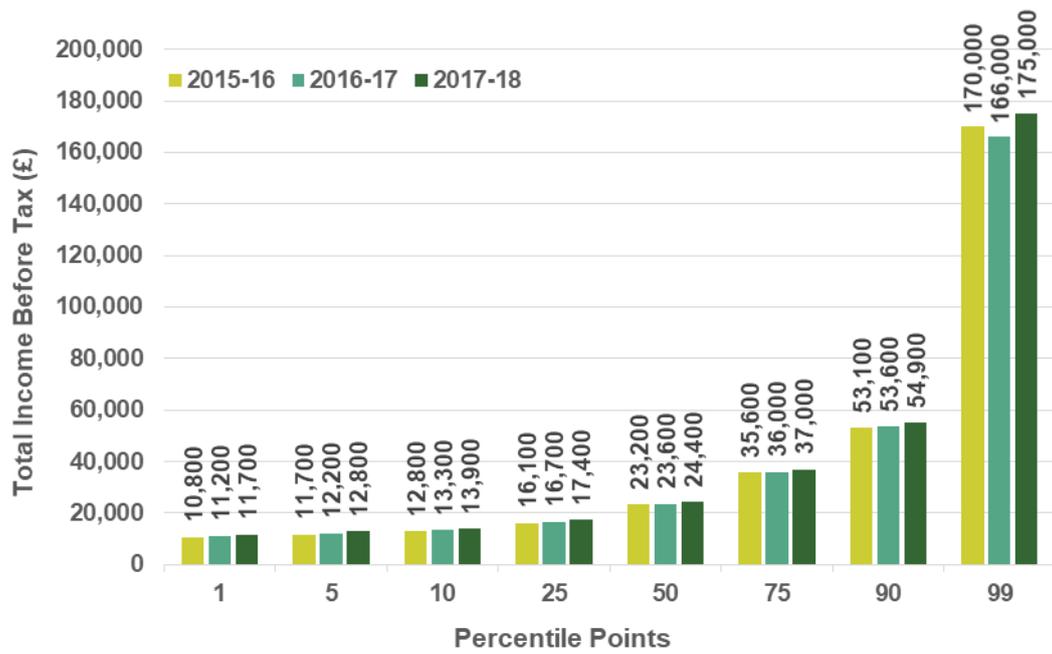


The median income before tax increased every year between tax year ending 1993 and tax year ending 2010, from £11,500 to £19,600. It fell in the tax year ending 2011 to £19,500 and then again increasing annually to reach £24,400 in the tax year ending 2018, a 4% increase on the previous tax year median income of £23,600.

Figure 2.1 shows that the income level of the 99th percentile increased from £62,800 in the tax year ending 1993 to £175,000 in the tax year ending 2018. For those at the 1st percentile, income has increased over the same period, from £3,630 to £11,700. However, as the statistics include only taxpayers, at this end of the income distribution the increase is largely a result of the increase in the Personal Allowance for Income Tax which increased from £3,445 to £11,500 over the same period.

Figure 2.2 shows that in the tax year 2017 to 2018, 10% of taxpayers had an income before tax of less than £13,900. At the upper end of the distribution, 10% of taxpayers had an income before tax of more than £54,900.

Figure 2.2: Percentile points of total income before tax for the last three tax years

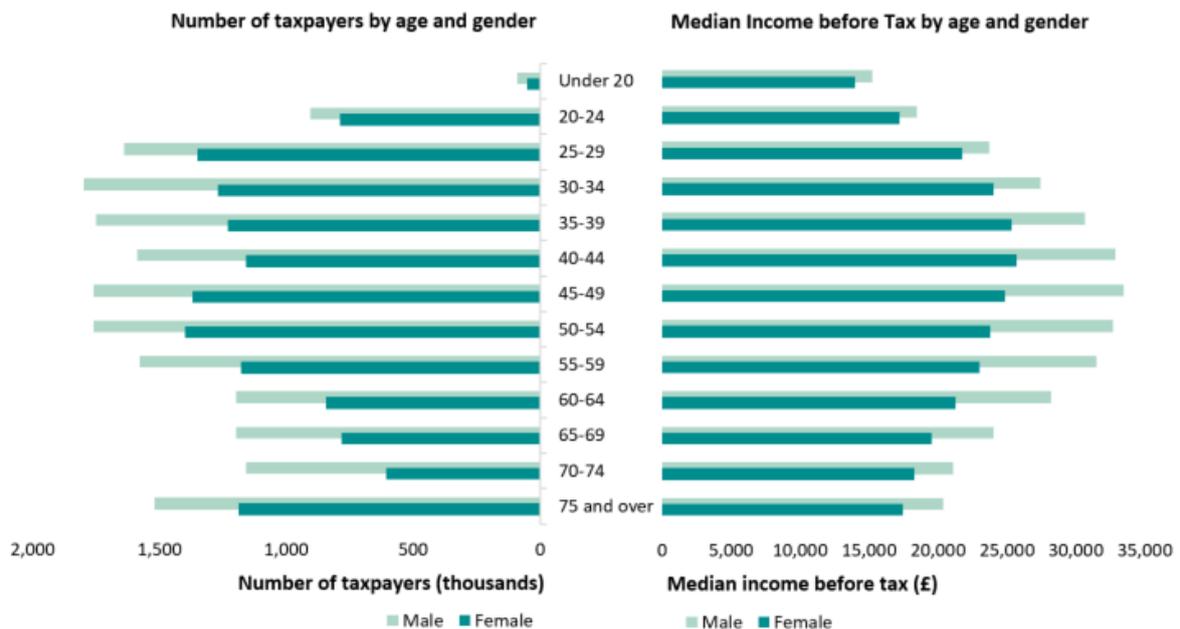


Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.1](#) and [Table 3.1a](#)

Table 3.2 - Distribution of median and mean income and tax by age range and gender, tax year 2017 to 2018
Taxpayers only

The data presented in [Table 3.2](#) relates to total income for the tax year and comprises employment, profit and pension income plus property, interest, dividend and other income. The survey has no information on hours worked and alternative working patterns, for example, part-time.

Figure 2.3: Number of taxpayers and median income before tax by age and gender



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.2](#)

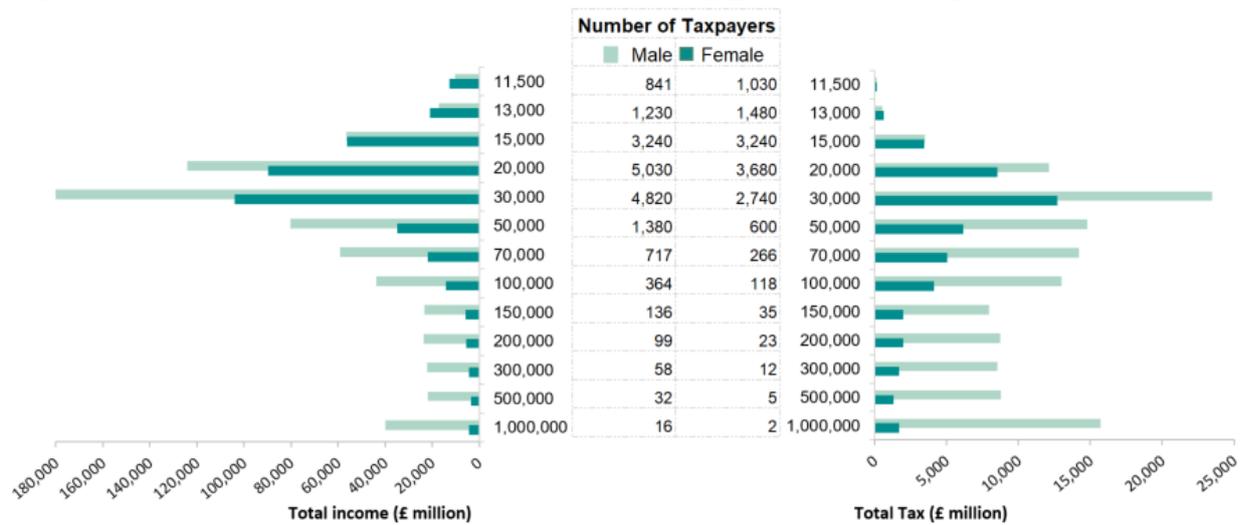
Figure 2.3 shows that there were more male than female taxpayers in every age range and males had higher median income throughout. The number of taxpayers peaks at the 30-34 age range for males (1.8 million) and at 50-54 age range for females (1.4 million). The median income across all age groups was £26,800 for males and £21,700 for females. The highest median income was found in the 45-49 age range (£33,500) for males and in the 40-44 age range (£25,700) for females.

Table 3.3 – Distribution of total income before and after tax by gender, tax year 2017 to 2018
Taxpayers only

[Table 3.3](#) provides estimates of taxpayer numbers, amounts of total income (before and after tax) and of total tax liabilities by gender and range of total income (before and after tax).

A relatively small number of taxpayers (3.9 million, 12%) have total income over £50,000 and account for a significant proportion of total income (£408 billion, 38%) and an even greater proportion of total tax (£116 billion, 64%). More information on percentile shares of total income and tax are given in [Table 3.1](#).

Figure 2.4: Total income before tax and total tax by gender and range of income



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.3](#)

Table 3.4 – Income tax liabilities of “savers”, basic, higher and additional rate taxpayers, by largest source of income, tax year 2017 to 2018 Taxpayers only

[Table 3.4](#) categorises taxpayers by their highest marginal rate of Income Tax, range of total income and largest source of income, showing the number of taxpayers and amount of tax. An individual’s marginal tax rate is the proportion of an extra pound of income that would be paid in Income Tax, which depends on their total taxable income and its composition.

This table can include individuals liable to tax at the additional rate but whose income is below the £150,000 threshold for additional rate due to the Pension Tax Charge, which occurs when a taxpayer makes contributions to their pension above the annual (or lifetime) threshold for tax relief.

Most taxpayers (26 million, 83%) are basic rate taxpayers and account for £59.2 billion (33%) of tax. Higher rate taxpayers (4.2 million, 14%) account for £63.6 billion (35%) of tax. Additional rate taxpayers (0.4 million, 1%) account for £57.3 billion (32%) of tax.

There was an increase of 36,000 additional rate taxpayers and £5.9 billion more tax liable to additional rate taxpayers compared to the tax year ending 2017. The rise is mainly due to increases in employment (see table 3.6) and dividend income (largely due to forestalling effects as a result of the 2016 dividend reforms, discussed further in the section on table 3.7). Self-employment income and employment income both increased by 8% (£9.6 billion) for taxpayers with total incomes over £150,000 (see table 3.6). The growth in the total income and tax liability due to additional rate taxpayers is also partly due to the additional rate threshold remaining unchanged at £150,000. The increase in tax accounts for a large proportion of the overall increase in total tax, which was £7 billion higher than the previous year (tax from basic rate taxpayers also increased whereas tax from higher rate taxpayers decreased). The share of total tax attributable to additional rate payers increased from 30% to 32%.

Decreases in the amount of tax paid and taxpayers liable at the higher rate (£1.3 billion; 200,000 taxpayers) are likely to be due to the increase in the higher rate threshold for taxable income. This increased from £32,001 in the tax year ending 2017 to £33,500 in that ending 2018. This is also likely to have affected the amount of tax paid and taxpayers liable at the basic rate, which increased in the tax year 2017 to 2018 by £2.2 billion in tax and 100,000 taxpayers, offsetting the effect of increase in the Personal Allowance (which increased from £11,000 in the tax year ending 2017 to £11,500 in that ending 2018) for this group.

Figure 2.5: Taxpayers by their largest source of income, percentages in each marginal rate band

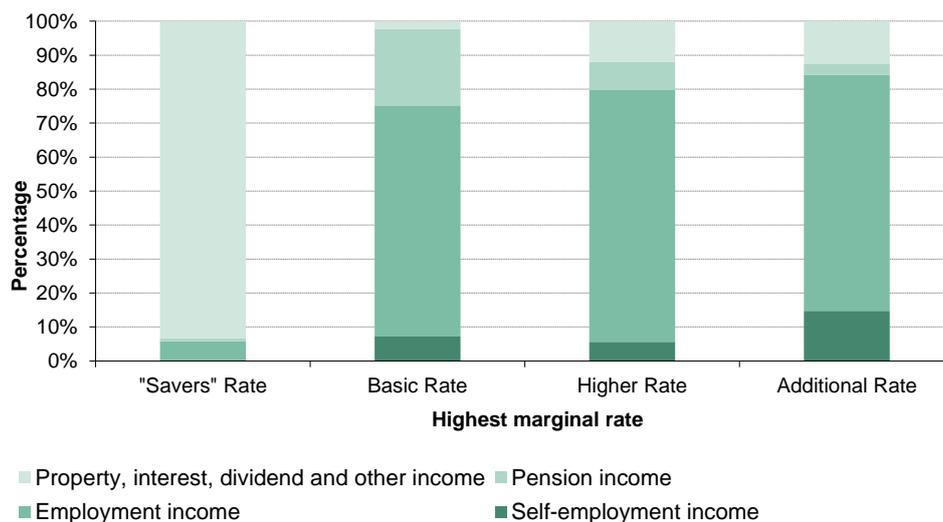


Figure 2.5 shows that employment income is the largest source of income for taxpayers in the basic, higher and additional rates. For most taxpayers liable at the starting rate for savings income (or “savers” rate), income from the property, interest, dividend and other income category was their largest source.

Figure 2.6: Income tax from taxpayers by their largest source of income, percentages in each marginal rate band

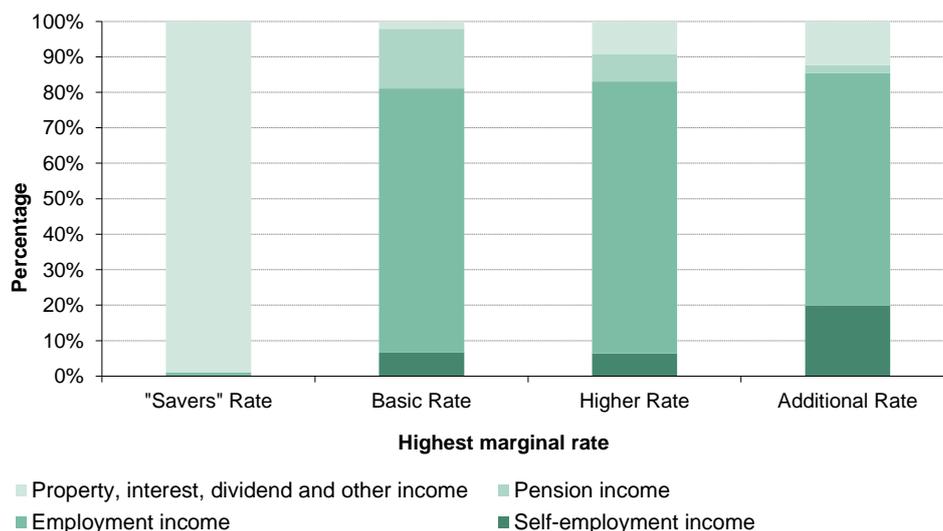


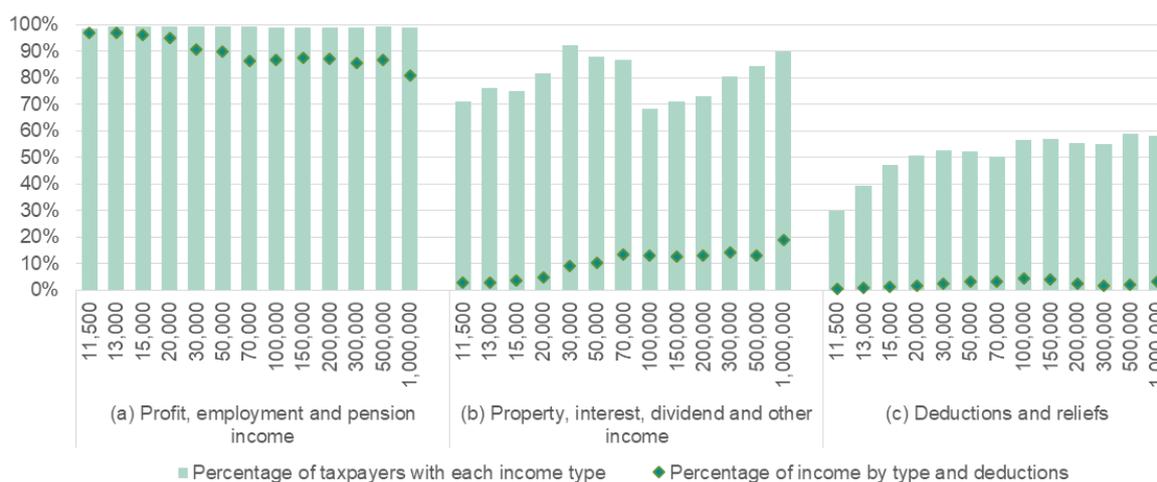
Figure 2.6 shows that the proportion of tax from self-employment income was larger than average among additional rate taxpayers. Pension income accounted for a larger than average proportion of tax among basic rate taxpayers. At the starting rate for savings income (or “savers” rate), almost all of the tax came from those with property, interest, dividend and other income as their largest source of income.

Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.4](#)

**Table 3.5 – Income and deductions, tax year 2017 to 2018
Taxpayers only**

[Table 3.5](#) shows, for ranges of total income, how total income comprises employment, profit and pension income plus property, interest, dividend and other income, the levels of deductions and reliefs and personal allowances set against that income, the Income Tax arising and the amount of income after tax. The table also shows the ratio of tax liabilities to total income as the average rate of tax, the share of total income in each income range and the percentage of total income that is accounted for by (a) profit, employment and pension income, (b) property, interest, dividend and other income and (c) sheltered by deductions and reliefs.

Figure 2.7: Percentage of taxpayers with each income type by range of total income and percentage of income by type and deductions



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.5](#)

Almost all taxpayers had some profit, employment and pension income (a). In each income range from £11,500 and below £100,000 more than 71% of taxpayers had some property, interest, dividend and other income (b). This was at least 81% for the income ranges above £300,000. The proportion of taxpayers having deductions and reliefs generally declines as income falls (c). At each income range below £30,000 less than 51% had any deductions and reliefs. In contrast, for incomes over £30,000 at least 50% in most income ranges had deductions and reliefs.

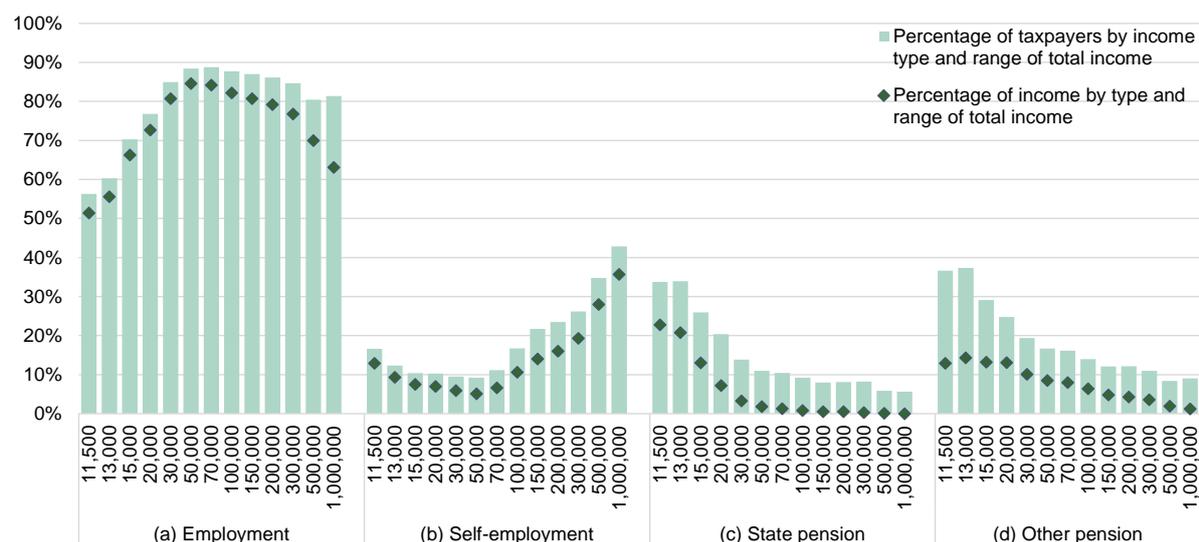
Employment, profit, and pension income, the largest component of total income, generally accounted for a decreasing share as total income increased (a). Property, interest, dividend and other income generally accounted for a higher proportion of total income among the highest income ranges compared to the lower ranges (b). The proportion of total income affected by deductions and reliefs was small, at 2.5% on average; 1.2% or less for incomes under £20,000 and at 3% on average in the highest income range (c).

From tax year ending 2011 the Personal Allowance is reduced by £1 for every £2 of taxable income over £100,000 until fully withdrawn. There are also some taxpayers who are not entitled to a Personal Allowance due to residence/ domicile rules or who choose not to receive it and are taxed on the remittance basis. Finally, the tax charge will include the liability arising from recovery of excess pension relief.

**Table 3.6 – Profit, employment and pension income, tax year 2017 to 2018
Taxpayers only**

[Table 3.6](#) presents the (a) employment, (b) total profit (self-employment income), (c) state pension and (d) other pension income for taxpayers in each range of total income, the level, average amount and percentage share by type of income along with the percentage of total profit, employment and pension income in each total income range. The table does not include property, interest, dividend and other income.

Figure 2.8: Percentage of taxpayers and income, by type and range of total income



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.6](#)

Figure 2.8 shows that in all income ranges taxpayers with profit, employment and pension income are most likely to have employment income, ranging from just over 56% to almost 89% (a). The proportion of taxpayers with self-employment income decreases as income rises for incomes under £70,000 but rises with the income for ranges above £70,000 to reach around 43% for incomes of £1 million and above (b).

About 21% of taxpayers presented in Figure 2.8 have National Insurance (NI) / state pension income and 25% have other pension income (c, d). The income ranges below £20,000 are the only ones where taxpayers with NI pensions and all other pensions are over 25%, whilst for employment income the total income ranges below £20,000 are the only ones where taxpayer numbers fall below 71%. This highlights the position of state pensioners and others with pension income within the overall taxpayer income distribution (taxpayers in the lower income ranges are more likely to have pension income). Note that as taxpayers can have more than one type of income in this table, the proportions in Figure 2.8 can sum to more than 100%.

Employment income accounts for the largest share of income in each income range. Pensions (National Insurance / state pension and all other pensions) account for significant shares of the overall amount where total income is between £11,500 and £20,000. For total income above £1 million the self-employment share is at 35.7%. The self-employment share is at its lowest at around £50,000 income level at 5%.

**Table 3.7 – Property, interest, dividend and other income, tax year 2017 to 2018
Taxpayers only**

[Table 3.7](#) shows the types of income that comprise (a) total property; (b) interest; (c) dividend and (d) other income for taxpayers in each range of total income. It also shows the level, average amount and percentage share of each of these types of income by total income range.

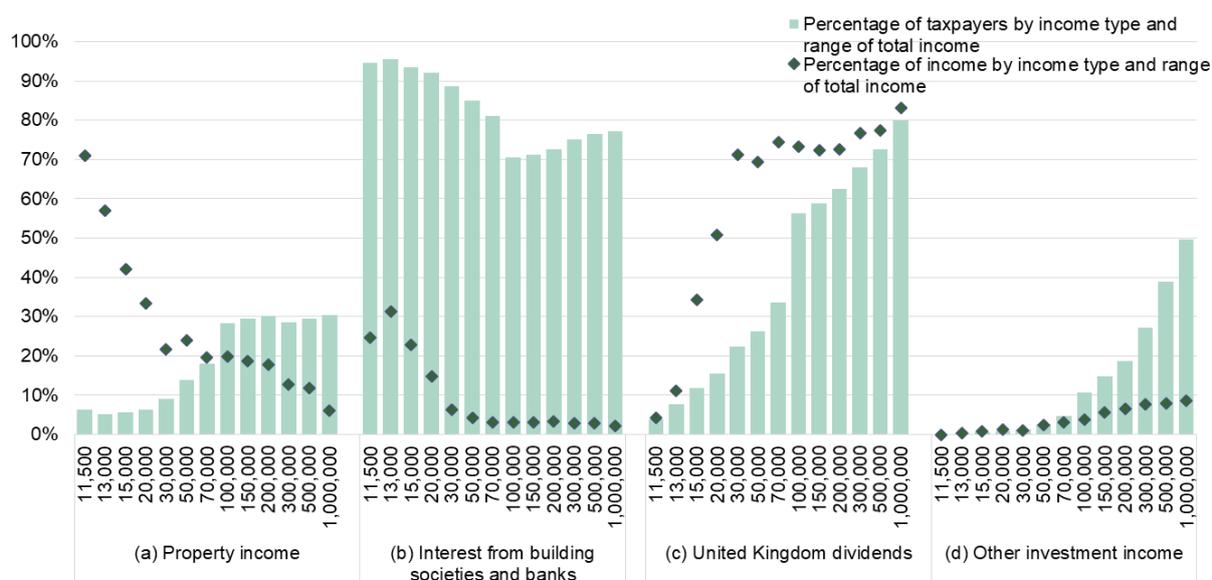
The proportions can sum to more than 100% because taxpayers can have more than one type of income.

Figure 2.9 (a) shows that the proportion of individuals with property income is less than 10% in income ranges under £50,000. However it rises with higher incomes to just over 30%. It is relatively rare for taxpayers with total income below £50,000 to have other investment income. However, in the total income range between £500,000 and £1 million, nearly 39% of taxpayers have other investment income, and around 49.6% where total income above £1 million.

Figure 2.9 (b) shows that, for total income between £11,500 and £70,000, more than 85% of taxpayers with property, interest, dividend and other income have interest from building societies and banks. The proportion is lower for higher levels of total income but remains above 70% across all income ranges.

Figure 2.9 (c) shows if someone’s income from this source is less than £30,000 then a round 16% or less of their income is from dividends but for higher income ranges the proportion of income from dividends grows, to reach nearly 80% at the £1 million income range.

Figure 2.9: Percentage of taxpayers and percentage of (a) property, (b) interest, (c) dividend and (d) other income by income type and range of total income



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.7](#)

Figure 2.9 also shows the percentage share of (a) property, (b) interest, (c) dividend and (d) other income attributed to each income type. For example, for individuals in the income range

£11,500 to £13,000, 71% of property, interest, dividends and other income is from property, around 25% from interest, just over 4% from dividends and 0% from other income.

Amongst total income ranges above £50,000, 69% or more is due to dividends while for the ranges below £30,000 of total income dividends account for around 51% or less of property, interest, dividend and other income (c). Interest accounts for as much as 31.4% of income from property, interest, dividends and other income where total income is between £13,000 and £15,000. However it falls to less than 15% in higher income ranges (b). Property income declines as a share of property, interest, dividend and other income from over 42% at lower income levels (below £20,000) to around 6% for total incomes of £1 million or more (a).

The tax year 2017 to 2018 statistics now include the effects of the [Landlords Interest Restriction](#). From 6 April 2017, landlords are no longer able to deduct all of their finance costs from their property income to arrive at their profits. Instead they receive a basic rate reduction from their Income Tax liability for their finance costs. In the tax year 2017 to 2018 deductions for finance costs were restricted to 75%, therefore the property income that is subject to tax in these tables is higher than in previous years. The remaining 25% of finance costs are given as a tax relief at basic rate which is accounted for in the total tax liability.

The numbers of taxpayers, total income and amounts of tax at the higher end of the income distribution will have been affected by behavioural responses to changes in the taxation of dividend income which came into force in April 2016. It is likely that the increase in dividend taxation rates encouraged some individuals to take more dividend income in the tax year ending 2016 under the lower tax rates, and less in the tax year ending 2017 under higher tax rates. Dividend income has increased in the tax year ending 2018 and this is believed to reflect ongoing 'unwinding' of the tax year ending 2016 'forestalling' behaviour. Dividend income increased by 41% (£5.2 billion) for those with total income over £150,000. More information about this change is available from this Income Tax [Policy paper](#) and estimates of the size of the behavioural response is available from the Office for Budget Responsibility's [October 2018 Economic and Fiscal Outlook](#).

**Table 3.8 – Deductions and reliefs, tax year 2017 to 2018
Taxpayers only**

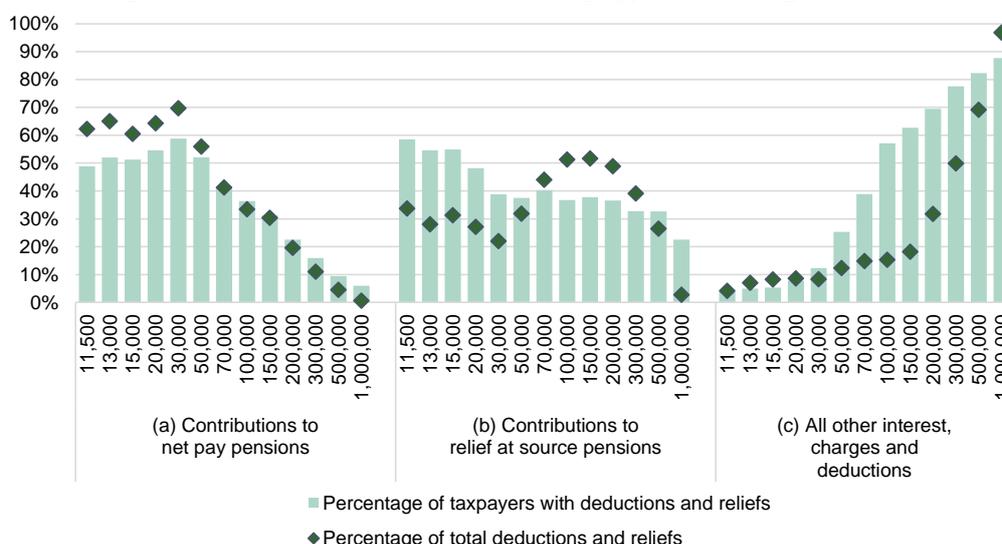
[Table 3.8](#) shows the size and relative importance of each relief type by income range and the share of total deductions and reliefs that arise in each total income range.

Deductions and reliefs are the amounts deducted from total income, along with personal allowances, to arrive at the amount of taxable income subject to an Income Tax charge. This includes amounts for contributions to ‘net pay’ and ‘relief at source’ pensions, and a variety of other deductions and reliefs including charitable giving and loss relief etc.

The tax year 2017 to 2018 statistics on pension contributions (table 3.8) have been updated to reflect improvements in methodology. Contributions to occupation and personal pensions have been reclassified as net pay and relief at source to better reflect their treatment in the tax system. Data on pension contributions for net pay schemes are now based on Real Time Information (RTI) returns, matched directly to SPI cases, with no imputation. Data on pension contributions for relief at source schemes utilises third party data submitted to HMRC and has been improved to reflect changes made to other HMRC pension statistical publications. For more information please refer to the [supporting documentation](#).

As a result of the methodological improvement, the new pension contributions statistics (net pay and relief at source) aren’t comparable with statistics under the previous classifications (occupational and personal). The number of taxpayers making contributions is less than in the previous tax year, however this is mostly due to the reclassification and overlap between the groups (some taxpayers may contribute to more than one kind of pension). When compared to the new methodology, the previous imputation method also slightly over-estimated the numbers contributing to occupational pensions. In the tax year 2017 to 2018 there were 8 million taxpayers making net pay pension contributions and 7 million making relief at source pension contributions. In the tax year 2016 to 2017 there were 10.9 million taxpayers making occupational pension contributions and 6.5 million making personal pension contributions. The overall amount of pension contributions has increased slightly from £21.4 billion in the tax year ending 2017 to £21.9 billion in the tax year ending 2018.

Figure 2.10: Percentage of taxpayers who have deductions and reliefs, and percentage of all deductions and reliefs by type and range of total income



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.8](#)

Figure 2.10 provides analysis of the taxpayers who have deductions and reliefs only. The chart shows what the proportion of all taxpayers with deductions and reliefs have each type of deduction and relief. It also shows the share of total deductions and reliefs accounted for by each type.

Across all ranges of total income, between 6% and 59% of the taxpayers in this group have reliefs for contributions to net pay pensions. The likelihood of having such a relief exceeds around 48% where total income is below £70,000.

Looking at the taxpayers with deductions only, the proportion of those with relief at source pension contributions varies between around 22% to nearly 59%. It falls to just over 48% where total income is below £30,000 and just over 40% for income in the range from £50,000 to £100,000, before falling to just over 22% for those with income over £1 million.

The proportion of taxpayers with reliefs for other interest, charges and deductions is below 13% in income ranges under £50,000. However, for incomes over £50,000 the proportion rises steeply alongside income and exceeds 57% for total incomes of £100,000 and higher. Note that taxpayers may have more than one relief type, so the proportions can sum to more than 100%.

Contributions to net pay pensions account for around 1% to just under 70% of all deductions and reliefs, depending on total income. They exceed 55% of all deductions and reliefs where total income is less than £70,000 but fall to under 20% where total income exceeds £200,000. Figure 2.10 (a)

Contributions to relief at source pensions account for around 3% to 52% of all deductions and reliefs, again depending on total income. They exceed 26% in income ranges from £70,000 to £1 million. For incomes above £1 million, they account for around 3% of total deductions and reliefs. Figure 2.10 (b)

For total income below £200,000, other deductions and reliefs account for around 18% or less of total deductions and reliefs. In some income ranges, the proportion is less than 10%. For higher incomes, such reliefs account for an increasing share as income rises, peaking at over 96% for incomes over £1 million. Figure 2.10 (c)

Table 3.9 – Self-employment income assessable to tax, 2017 to 2018
Sources of income for individuals by range and industry

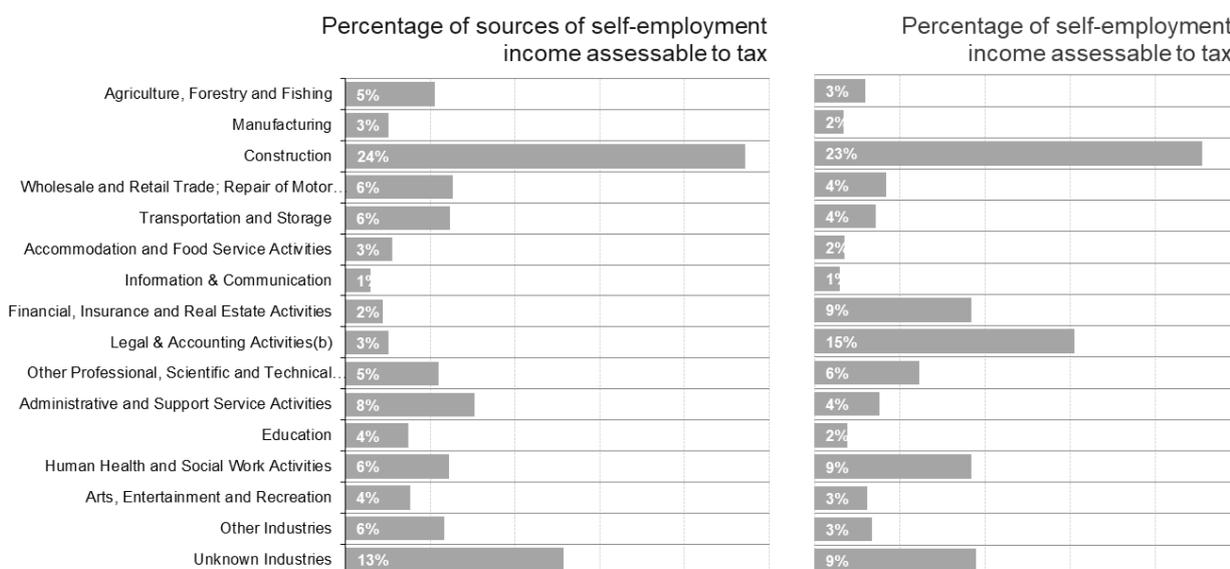
The sources of all individuals with self-employment income in the survey, whether taxpayers or not, are included in this table. The figure show the proportion of sources and profit by industry group based on Standard Industry Classification (SIC) 2007. The [supporting documentation](#) shows the composition of each category in the table.

An individual may have several instances of self-employment income from activity both as a sole trader and as a partner in a partnership. So an individual may have two or more sources of self-employed income. Where there are multiple instances as a sole trader, one instance is designated the primary source and all other instances are amalgamated into a single secondary source. Similarly for multiple instances of partner income, one instance is designated the primary source and all other instances are amalgamated into a single secondary source. Where multiple instances exist, the secondary source record contains the sum of income amounts and is allocated to the industry of the most significant of those secondary sources. Consequently, the table may count up to four sources of self-employment income for each individual. The number of individuals underlying this table is shown in [Table 3.10](#).

[Table 3.9](#) shows that there were 6.02 million self-employment sources, accounting for £102 billion profit. The loss making sources are shown in the zero range of self-employment income.

Construction accounts for 24% of all sources and 23% of all profits. Legal & Accounting Activities; Financial, Insurance and Real Estate Activities; and Human Health and Social Work Activities each account for a significantly higher proportion of total profit than number of sources, indicating average profits above the norm.

Figure 2.10: Self-employment income sources and percentage of self-employment income assessable to tax



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.9](#)

Table 3.10 – Income of individuals with self-employment sources, tax year 2017 to 2018
By range of self-employment income and source

[Table 3.10](#) sets out information about self-employment income for individuals whether they are taxpayers or not. It shows, for ranges of self-employment income, the composition of total income, average total income and the proportion of total income that is accounted for by self-employment income.

The sources of all individuals with self-employment income in the survey, whether taxpayers or not, are included in this table.

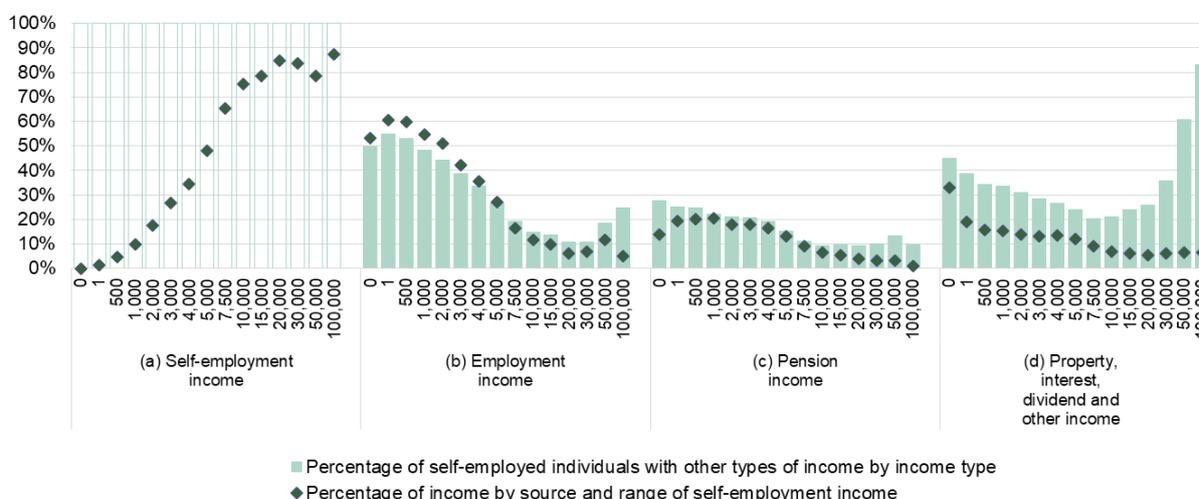
The number of individuals with at least one self-employment income source is 5.75 million, of which 3.39 million are taxpayers ([Table 3.6](#)).

Figure 2.11 looks at the forms of income received by those with some self-employment income. The proportion of self-employed individuals with employment income varies between 11% and 55%. It is between 11% and 19% for profit levels from £7,500 to under £30,000 and exceeds 44% among loss makers and those with profit below £3,000.

The proportion of cases with pension income is 21% or more for profit levels under £3,000 and fluctuates between around 9% and 21% for higher income ranges. The proportion with property, dividend and other income is over 31% in the lowest profit ranges but falls to about 20% for profits from £7,500 and under £10,000, then rises with income to 83% where profits are £100,000 or more.

For individuals with self-employment income of £5,000 or more, their self-employment income is the largest income type and it constitutes 48% to 88% of total. At lower profit levels, the proportion of total income accounted for by employment income predominates.

Figure 2.11: Income from self-employed individuals with other income sources



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.10](#)

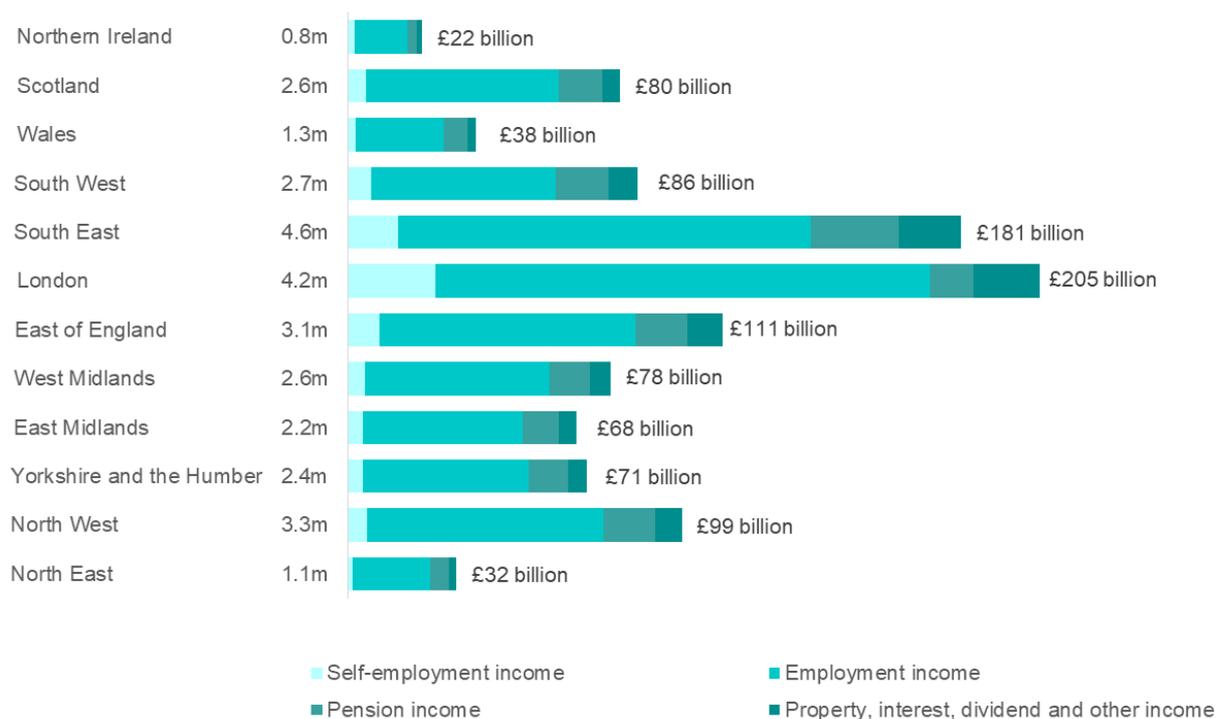
Table 3.11 – Income and tax, by gender, region and country, tax year 2017 to 2018 Taxpayers only

[Table 3.11](#) shows the sources of income that comprise total income and tax for taxpayers in each total income band by gender, region and country.

Figure 2.12 shows that the South East had the highest number of taxpayers (4.6 million), followed by London (4.2 million). In contrast, Northern Ireland had the lowest number of taxpayers (0.8 million).

The figure also shows that London had the highest amount of total income (£205 billion), followed by the South East (£181 billion). Northern Ireland had the least total income (£22 billion).

Figure 2.12: Number of taxpayers and Income type by region/country



Source: Survey of Personal Incomes for tax year 2017 to 2018, [Table 3.11](#)

Tables 3.16 and 3.17 – Income and tax, by gender, region and country, tax year 2017 to 2018
Taxpayers only

Tables 3.16 and 3.17 reflect the devolution of Income Tax to Scotland in the Scotland Act 2012 and the Scotland Act 2016. They show estimates constructed from the SPI of the amount of tax that is due from non-savings/ non-dividend (NSND) income, ‘earned income’. Background information on the powers in the Scotland Acts is explained below.

Figure 2.13: The number of taxpayers and Income Tax due on earned income based on the Scottish taxpayer indicator and the residential postcode in Scotland

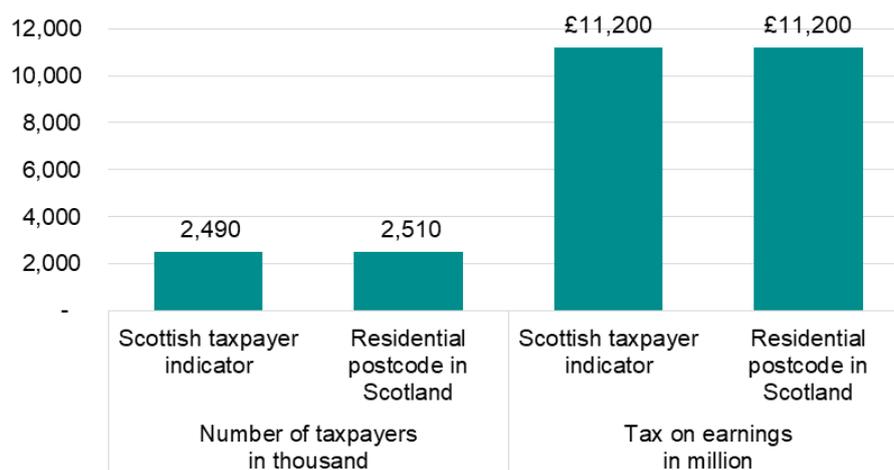


Table 3.16 presents estimates of the number of taxpayers and Income Tax due on earned income for Scottish taxpayers and non-Scottish taxpayers. The definition of a Scottish taxpayer is set out in the Scotland Act (please refer to the [supporting documentation](#)). The figures presented in table 3.16 are for tax year 2017 to 2018.

Table 3.17 presents estimates of the number of taxpayers and Income Tax due on earned income based on the residential postcode of the taxpayer. It shows separate figures for taxpayers with a residential postcode in Scotland and those with a residential postcode not in Scotland. This table classifies each individual based on their residential postcode on 5th April 2018, the end of tax year 2017 to 2018.

Comparison between the two tables shows that, overall, the differences between classifying taxpayers based on their residential postcode and using the Scottish taxpayer indicator are relatively small. Slightly more taxpayers are identified as having a Scottish residential postcode at the end of the year (2.51 million) as compared to those identified by the Scottish taxpayer indicator in the 2017 to 2018 tax year (2.49 million). However, the total tax on earnings are approximately the same, at around £11.2 billion, for taxpayers identified as having a residential postcode in Scotland at the end of the tax year and taxpayers using the Scottish taxpayer indicator.