

## 2.4 Shares of total income (before and after tax) and Income Tax for percentile groups, 1999-00 to 2020-21

Taxpayers only

Percentage

Percentile groups (ranged on total income before tax)	Bottom				Bottom Top		Top				Total (all taxpayers) £bn
	1%	5%	10%	25%	50%	50%	25%	10%	5%	1%	
Share of total income before tax											Total income before tax
1999-00	0.2	1.3	2.8	8.9	23.8	76.2	53.4	32.9	23.3	11.0	533
2000-01	0.2	1.2	2.7	8.5	23.2	76.8	54.1	33.7	24.0	11.5	595
2001-02	0.2	1.2	2.7	8.6	23.4	76.6	53.9	33.4	23.7	11.1	612
2002-03	0.2	1.2	2.7	8.6	23.5	76.5	53.7	33.1	23.3	10.8	624
2003-04	0.2	1.2	2.7	8.5	23.3	76.7	53.9	33.3	23.6	11.0	625
2004-05	0.2	1.2	2.7	8.4	22.9	77.1	54.4	33.6	23.8	11.3	691
2005-06	0.2	1.2	2.6	8.3	22.4	77.6	55.3	34.8	25.1	12.2	756
2006-07	0.2	1.2	2.6	8.2	22.2	77.8	55.8	35.5	25.8	12.9	810
2007-08	0.2	1.1	2.5	8.1	22.1	77.9	56.1	36.0	26.4	13.4	870
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	0.2	1.3	2.8	8.7	22.9	77.1	55.5	35.8	26.4	13.9	869
2010-11	0.2	1.3	2.9	8.9	23.5	76.5	54.2	33.7	24.0	11.5	857
2011-12	0.3	1.4	3.1	9.2	23.8	76.2	54.1	33.8	24.2	11.5	886
2012-13	0.3	1.5	3.2	9.6	24.3	75.7	53.5	33.4	23.8	11.2	904
2013-14	0.3	1.6	3.4	9.8	24.4	75.6	54.0	34.5	25.1	12.6	951
2014-15	0.3	1.7	3.5	10.0	24.7	75.3	53.6	34.1	24.8	12.3	977
2015-16	0.3	1.7	3.5	10.0	24.5	75.5	54.1	34.9	25.6	13.2	1,040
2016-17 (2)	0.3	1.7	3.6	10.3	25.2	74.8	53.2	33.9	24.5	12.3	1,040
2017-18 (2)	0.3	1.7	3.7	10.4	25.3	74.7	53.2	34.1	24.9	12.7	1,080
2018-19 (1,2)	0.3	1.7	3.7	10.4	25.3	74.7	53.2	34.2	25.1	12.8	1,130
2019-20 (1,2)	0.3	1.8	3.7	10.5	25.3	74.7	53.2	34.2	25.1	12.8	1,170
2020-21 (1,2)	0.3	1.7	3.6	10.3	25.2	74.8	53.3	34.3	25.1	12.8	1,230
After tax											After tax
1999-00	0.3	1.5	3.4	10.2	26.4	73.6	50.0	29.3	19.9	8.8	440
2000-01	0.3	1.5	3.2	9.9	25.8	74.2	50.6	29.8	20.4	9.2	489
2001-02	0.3	1.5	3.2	9.9	26.0	74.0	50.3	29.5	20.0	8.9	505
2002-03	0.3	1.5	3.2	10.0	26.1	73.9	50.1	29.2	19.7	8.6	515
2003-04	0.3	1.4	3.2	9.8	25.9	74.1	50.4	29.5	20.1	8.9	514
2004-05	0.3	1.4	3.2	9.8	25.5	74.5	50.8	29.7	20.3	9.1	568
2005-06	0.3	1.4	3.1	9.6	25.1	74.9	51.7	30.8	21.3	9.9	618
2006-07	0.3	1.4	3.1	9.6	24.9	75.1	52.1	31.4	22.0	10.5	661
2007-08	0.2	1.4	3.1	9.5	24.8	75.2	52.4	31.8	22.5	10.9	708
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	0.3	1.5	3.3	10.0	25.4	74.6	52.0	31.6	22.4	11.2	716
2010-11	0.3	1.6	3.4	10.3	26.1	73.9	50.5	29.4	19.9	8.6	706
2011-12	0.3	1.7	3.6	10.7	26.6	73.4	50.1	29.2	19.8	8.6	731
2012-13	0.3	1.8	3.8	11.1	27.2	72.8	49.4	28.7	19.4	8.3	747
2013-14	0.4	1.9	4.0	11.4	27.4	72.6	49.6	29.4	20.4	9.5	787
2014-15	0.4	2.0	4.1	11.6	27.8	72.2	49.2	29.1	20.1	9.3	811
2015-16	0.4	2.0	4.1	11.6	27.6	72.4	49.5	29.7	20.8	10.0	858
2016-17 (2)	0.4	2.0	4.3	11.9	28.3	71.7	48.7	28.7	19.7	9.1	870
2017-18 (2)	0.4	2.1	4.3	12.0	28.4	71.6	48.6	28.8	20.0	9.4	903
2018-19 (1,2)	0.4	2.1	4.3	12.1	28.5	71.5	48.6	28.9	20.1	9.5	942
2019-20 (1,2)	0.4	2.1	4.4	12.1	28.5	71.5	48.6	28.9	20.1	9.5	977
2020-21 (1,2)	0.4	2.0	4.3	12.0	28.4	71.6	48.7	29.0	20.1	9.5	1,020

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### Shares of total income (before and after tax) and Income Tax for percentile groups, 1999-00 to 2020-21

Continued

Taxpayers only

Percentage

Percentile groups (ranged on total income before tax)	Bottom				Bottom	Top	Top				Total (All taxpayers) £bn
	1%	5%	10%	25%	50%	50%	25%	10%	5%	1%	
Share of total tax											Total tax
1999-00	0.0	0.1	0.3	2.4	11.6	88.4	69.5	50.3	39.6	21.3	93
2000-01	0.0	0.1	0.3	2.2	11.3	88.7	70.3	51.5	40.7	22.2	106
2001-02	0.0	0.1	0.3	2.2	11.1	88.9	70.8	51.9	40.8	21.8	107
2002-03	0.0	0.1	0.3	2.2	11.1	88.9	70.5	51.5	40.2	21.0	109
2003-04	0.0	0.1	0.3	2.2	11.2	88.8	70.1	50.9	39.8	20.8	111
2004-05	0.0	0.1	0.3	2.1	10.8	89.2	70.7	51.4	40.3	21.4	123
2005-06	0.0	0.1	0.3	2.1	10.6	89.4	71.5	52.9	41.9	22.7	138
2006-07	0.0	0.1	0.3	2.1	10.5	89.5	71.8	53.5	42.6	23.5	150
2007-08	0.0	0.1	0.3	2.1	10.4	89.6	72.2	54.3	43.4	24.4	163
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	0.0	0.1	0.6	2.7	11.2	88.8	72.0	54.9	44.8	26.5	154
2010-11	0.0	0.1	0.5	2.7	11.3	88.7	71.3	53.5	43.3	25.0	152
2011-12	0.0	0.1	0.5	2.5	10.7	89.3	72.7	55.4	44.7	25.4	156
2012-13	0.0	0.1	0.5	2.5	10.6	89.4	73.0	55.8	44.8	25.1	157
2013-14	0.0	0.1	0.3	2.2	9.7	90.3	75.0	58.6	47.5	27.6	165
2014-15	0.0	0.1	0.3	2.2	9.7	90.3	75.0	58.5	47.4	27.2	167
2015-16	0.0	0.1	0.3	2.1	9.4	90.6	75.9	60.0	48.9	28.8	178
2016-17 (2)	0.0	0.1	0.4	2.3	9.6	90.4	75.6	59.7	48.5	28.1	174
2017-18 (2)	0.0	0.1	0.4	2.3	9.5	90.5	76.0	60.5	49.5	29.1	181
2018-19 (1,2)	0.0	0.1	0.4	2.2	9.3	90.7	76.3	60.8	49.8	29.3	190
2019-20 (1,2)	0.0	0.1	0.4	2.2	9.3	90.7	76.3	61.0	50.2	29.6	194
2020-21 (1,2)	0.0	0.1	0.4	2.2	9.3	90.7	76.2	60.8	49.9	29.2	206

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### Shares of total income (before and after tax) and Income Tax for percentile groups, 1999-00 to 2020-21

Continued

Taxpayers only

Percentage

Percentile points for total income before tax											Amounts: £ mean
	1	5	10	25	50	75	90	95	99		
1999-00	4,600	5,630	6,570	9,260	14,400	22,300	33,000	44,600	96,400	19,600	
2000-01	4,620	5,520	6,480	9,280	14,800	23,000	34,200	46,700	102,000	20,300	
2001-02	4,780	5,850	6,860	9,910	15,500	24,300	36,200	49,200	107,000	21,400	
2002-03	4,860	5,960	6,970	10,000	15,800	24,700	36,700	49,800	108,000	21,600	
2003-04	4,820	5,850	7,000	10,100	16,000	25,100	37,100	50,600	111,000	21,900	
2004-05	4,980	6,070	7,260	10,300	16,400	26,100	39,000	52,400	117,000	22,800	
2005-06	5,200	6,350	7,610	10,800	17,100	27,400	41,300	56,200	132,000	24,300	
2006-07	5,410	6,600	7,880	11,200	17,700	28,400	42,900	58,500	141,000	25,500	
2007-08	5,600	6,870	8,240	11,800	18,500	29,500	44,900	61,500	149,000	26,800	
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	
2009-10	6,800	7,970	9,510	12,900	19,600	30,900	46,600	63,200	149,000	28,400	
2010-11	6,730	7,830	9,350	12,700	19,500	30,900	46,300	62,600	140,000	27,400	
2011-12	7,740	8,840	10,200	13,500	20,300	32,100	48,300	66,200	147,000	28,800	
2012-13	8,370	9,570	10,900	14,200	21,000	32,900	49,200	67,900	150,000	29,600	
2013-14	9,710	10,800	11,800	15,000	21,900	33,900	50,600	70,400	159,000	31,300	
2014-15	10,300	11,200	12,200	15,500	22,400	34,500	51,400	71,700	162,000	31,800	
2015-16	10,800	11,700	12,800	16,100	23,200	35,600	53,100	75,000	170,000	33,400	
2016-17 (2)	11,200	12,200	13,300	16,700	23,600	36,000	53,600	75,300	166,000	33,500	
2017-18 (2)	11,700	12,800	13,900	17,400	24,400	37,000	54,900	76,800	175,000	34,700	
2018-19 (1,2)	12,100	13,200	14,300	17,900	25,200	37,900	56,400	79,100	182,000	35,800	
2019-20 (1,2)	12,800	13,900	15,100	18,700	26,300	39,400	58,800	82,800	189,000	37,400	
2020-21 (1,2)	12,700	13,900	15,100	18,900	26,700	40,200	60,100	84,600	192,000	38,000	

Source: Survey of Personal Incomes

Table updated June 2020

#### Key

\* not available

#### Footnotes for table 2.4

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

(1) 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.

(2) 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 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.

The following is a link to the Income Tax Liabilities National Statistics homepage, which includes a bulletin providing 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:

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