# Income and tax for individuals of pension age (a), by gender, region and country, 2011-12

Taxpayers only

Gender Numbers: thousands; Amounts: £ million

| Region                   | Self-employment income |        | Employment income  |        | Pension income     |        | Property, interest, dividend and other income |        | Total income       |         | Total tax          |        |
|--------------------------|------------------------|--------|--------------------|--------|--------------------|--------|---|--------|--------------------|---------|--------------------|--------|
|                          | No. of individuals     | Amount | No. of individuals | Amount | No. of individuals | Amount | No. of individuals                            | Amount | No. of individuals | Amount  | No. of individuals | Amount |
| Total                    |                        |        |                    |        |                    |        |   |        |                    |         |                    |        |
| United Kingdom           | 473                    | 5,890  | 1,550              | 20,000 | 5,880              | 93,600 | 5,110   | 15,900 | 5,980              | 135,000 | 5,980              | 18,000 |
| England                  | 392                    | 4,990  | 1,310              | 17,000 | 4,860              | 77,900 | 4,230   | 13,800 | 4,950              | 114,000 | 4,950              | 15,500 |
| North East               | 11                     | 125    | 52                 | 596    | 218                | 3,300  | 185   | 313    | 221                | 4,330   | 221                | 475    |
| North West               | 41                     | 434    | 153                | 1,750  | 629                | 9,660  | 537   | 1,160  | 635                | 13,000  | 635                | 1,540  |
| Yorkshire and the Humber | 28                     | 343    | 117                | 1,320  | 447                | 6,890  | 388   | 897    | 454                | 9,450   | 454                | 1,150  |
| East Midlands            | 29                     | 351    | 111                | 1,230  | 423                | 6,400  | 367   | 959    | 429                | 8,940   | 429                | 1,090  |
| West Midlands            | 38                     | 431    | 127                | 1,480  | 487                | 7,350  | 423   | 1,120  | 493                | 10,400  | 493                | 1,280  |
| East of England          | 53                     | 735    | 165                | 2,140  | 600                | 9,650  | 519   | 1,630  | 608                | 14,200  | 608                | 1,930  |
| London                   | 52                     | 1.010  | 163                | 3.200  | 507                | 8,610  | 451   | 2,440  | 526                | 15,300  | 526                | 2.640  |
| South East               | 81                     | 992    | 261                | 3.520  | 939                | 16,300 | 825   | 3,330  | 958                | 24,200  | 958                | 3,550  |
| South West               | 59                     | 579    | 157                | 1.780  | 615                | 9,740  | 537   | 1,910  | 625                | 14,000  | 625                | 1,810  |
| Wales                    | 27                     | 266    | 75                 | 808    | 303                | 4.520  | 260   | 510    | 307                | 6,110   | 307                | 662    |
| Scotland                 | 35                     | 394    | 130                | 1.560  | 502                | 7.810  | 436   | 1,230  | 508                | 11,000  | 508                | 1,280  |
| Northern Ireland         | 17                     | 198    | 30                 | 373    | 115                | 1,790  | 95  | 239    | 117                | 2,600   | 117                | 341    |
|                          |                        |        |                    |        |                    |        |   |        |                    |         |                    |        |
| Male United Kingdom      | 296                    | 3,920  | 655                | 9,400  | 3,090              | 57,700 | 2,620   | 7,970  | 3,120              | 79,000  | 3,120              | 11,500 |
| United Kingdom           | 290                    | 3,920  | 600                | 9,400  | 3,090              | 57,700 | 2,620   | 7,970  | 3,120              | 79,000  | 3,120              | 11,500 |
| England                  | 243                    | 3,300  | 550                | 8,000  | 2,550              | 48,300 | 2,170   | 6,740  | 2,580              | 66,400  | 2,580              | 9,890  |
| North East               | 6                      | 68     | 22                 | 285    | 116                | 1,970  | 96  | 147    | 116                | 2,470   | 116                | 288    |
| North West               | 25                     | 273    | 65                 | 795    | 328                | 5,850  | 276   | 562    | 330                | 7,490   | 330                | 968    |
| Yorkshire and the Humber | 18                     | 209    | 49                 | 587    | 245                | 4,360  | 207   | 438    | 246                | 5,590   | 246                | 734    |
| East Midlands            | 19                     | 242    | 49                 | 576    | 238                | 4,110  | 203   | 527    | 239                | 5,450   | 239                | 718    |
| West Midlands            | 23                     | 275    | 56                 | 719    | 263                | 4,580  | 226   | 567    | 265                | 6,140   | 265                | 813    |
| East of England          | 34                     | 515    | 71                 | 1,040  | 320                | 6,060  | 268   | 789    | 323                | 8,400   | 323                | 1,250  |
| London                   | 31                     | 716    | 64                 | 1,530  | 240                | 4,940  | 210   | 1,240  | 247                | 8,420   | 247                | 1,630  |
| South East               | 51                     | 655    | 107                | 1,630  | 487                | 10,400 | 415   | 1,590  | 492                | 14,200  | 492                | 2,320  |
| South West               | 35                     | 349    | 66                 | 838    | 318                | 6,080  | 271   | 888    | 321                | 8,160   | 321                | 1,160  |
| Wales                    | 17                     | 174    | 31                 | 347    | 161                | 2,710  | 135   | 255    | 162                | 3,490   | 162                | 399    |
| Scotland                 | 22                     | 267    | 54                 | 709    | 255                | 4,590  | 219   | 729    | 257                | 6,290   | 257                | 782    |
| Northern Ireland         | 12                     | 146    | 14                 | 199    | 60                 | 1,040  | 48  | 142    | 60                 | 1,530   | 60                 | 226    |
| Female                   |                        |        |                    |        |                    |        |   |        |                    |         |                    |        |
| United Kingdom           | 177                    | 1,970  | 898                | 10,600 | 2,790              | 35,900 | 2,490   | 7,940  | 2,860              | 56,400  | 2,860              | 6,530  |
| England                  | 148                    | 1,690  | 756                | 9,010  | 2,310              | 29,600 | 2,060   | 7,010  | 2,370              | 47,300  | 2,370              | 5,590  |
| North East               | 5                      | 57     | 30                 | 310    | 103                | 1,330  | 89  | 167    | 104                | 1,860   | 104                | 187    |
| North West               | 16                     | 160    | 88                 | 955    | 301                | 3,810  | 261   | 597    | 305                | 5,520   | 305                | 573    |
| Yorkshire and the Humber | 10                     | 134    | 68                 | 729    | 202                | 2,540  | 181   | 459    | 207                | 3,860   | 207                | 416    |
| East Midlands            | 10                     | 109    | 62                 | 656    | 185                | 2,290  | 164   | 432    | 190                | 3,490   | 190                | 376    |
| West Midlands            | 14                     | 155    | 71                 | 757    | 224                | 2,770  | 197   | 551    | 228                | 4,240   | 228                | 466    |
| East of England          | 18                     | 220    | 93                 | 1,100  | 280                | 3,590  | 250   | 840    | 286                | 5,760   | 286                | 683    |
| London                   | 21                     | 289    | 99                 | 1,670  | 266                | 3,670  | 242   | 1,200  | 279                | 6,830   | 279                | 1,010  |
| South East               | 30                     | 337    | 153                | 1,670  | 266<br>452         | 5,940  | 410   | 1,200  | 279<br>466         | 9,910   | 279<br>466         |        |
|                          |                        |        |                    |        |                    |        |   |        |                    |         |                    | 1,230  |
| South West               | 24                     | 230    | 91                 | 939    | 297                | 3,660  | 267   | 1,020  | 305                | 5,850   | 305                | 643    |
| Wales                    | 10                     | 92     | 44                 | 461    | 142                | 1,810  | 125   | 255    | 145                | 2,620   | 145                | 264    |
| Scotland                 | 13                     | 128    | 75                 | 855    | 247                | 3,220  | 217   | 503    | 251                | 4,710   | 251                | 500    |
| Northern Ireland         | 5                      | 52     | 16                 | 174    | 56                 | 752    | 47  | 97     | 56                 | 1,070   | 56                 | 115    |

Source: Survey of Personal Incomes 2011-12

# Table updated February 2014

(a) The female State Pension Age is being increased gradually from April 2010 to be equalised with the male State Pension Age by November 2018. The State Pension Age for the purposes of this table is aged 61 years for females and aged 65 and over for males as at 5 April 2012.

## Notes on the Table

Income and tax for individuals of pension age, by gender, region and country,  $\,$  2011-12

- 1. Estimates for sub-UK geographical areas (eg by country, region, county etc) should be treated with particular caution. (see Personal Incomes Statistics release Annex B)
- 2. This table shows the same components of income and tax as table 3.11, but for taxpayers of pension age. Information has been presented on a region basis for England. The self employment counts are based on the same definition as used in the table 3.6. The notes to table 3.11 also apply to this table.
- 3. Self employment income is profit chargeable under the Income Tax (Trading and Other income) Act 2005 less losses brought forward and capital allowances allowed. The number of individuals with self employment income shown in this table is lower than that shown in Table 3.10. In this table only individuals who are liable to tax in 2011-12 are included, whereas Table 3.10 includes all people with a self employment source in 2011-12. Employment income includes all pay from employment, from taxable benefits and from unemployment benefit, income support or Jobseeker's Allowance. In previous years we have used as our definition of self-employed, those who have non-zero profits, capital allowances or losses brought forwards. From 2003-04 we have changed the definition to encompass all taxpayers who have a self-employment source.
- 4. Incomes are allocated to regions and countries according to the residence of the recipient. The postcode has been used to determine the county and hence the region for the overwhelming majority of cases. Some members of the Forces and Merchant Navy, together with a small number of people serving overseas and people with overseas addresses have not been allocated to regions, but have been included in the UK figures. There are also a small number of people in the sample where it was not possible to identify their postcode and therefore identify the correct region. These have also been included in the UK figures. This explains why the regional amounts do not add up to the UK total.
- 5. The 'Investment income' column has been renamed as 'Property, interest, dividend and other income'. This change ensures that the income components remain consistent with the historical back series from previous SPIs.
- 6. For more information about the SPI and symbols used in this table, please refer to Personal Incomes Statistics release



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