

## 3.5 Income and deductions, 2010-11

Taxpayers only

Numbers: thousands; Amounts: £ million; Means £

Range of total income (lower limit) £	Total earned income			Total investment income			Total income			Total deductions and reliefs			Personal allowances	Total tax			Total income after tax	Average rate of tax	Distribution of total income by numbers	Percentage of total income		
	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	Amount	No. of individuals	Amount	Mean	Amount	%	%	Total earned income %	Total investment income %	Total deductions and reliefs %
6,475	613	3,980	6,490	449	209	465	622	4,190	6,730	30	6	206	4,020	622	28	45	4,160	0.7	2.0	95.0	5.0	0.1
7,000	1,100	8,000	7,250	856	452	528	1,130	8,460	7,490	123	43	353	7,310	1,130	209	185	8,250	2.5	3.6	94.7	5.4	0.5
8,000	2,220	19,400	8,760	1,790	938	523	2,240	20,300	9,070	275	139	507	15,200	2,240	969	432	19,400	4.8	7.2	95.4	4.6	0.7
10,000	2,800	29,600	10,600	2,060	1,270	617	2,810	30,900	11,000	371	229	618	21,200	2,810	1,870	665	29,000	6.1	9.0	95.9	4.1	0.7
12,000	3,900	50,800	13,000	2,840	1,950	686	3,910	52,700	13,500	692	513	741	29,100	3,910	4,610	1,180	48,100	8.7	12.5	96.3	3.7	1.0
15,000	5,420	91,400	16,900	3,960	3,270	826	5,440	94,600	17,400	1,460	1,300	890	39,400	5,440	10,700	1,980	83,900	11.4	17.4	96.5	3.5	1.4
20,000	6,860	161,000	23,500	5,060	6,860	1,360	6,880	168,000	24,500	3,080	3,660	1,190	47,600	6,880	23,100	3,370	145,000	13.8	22.0	95.9	4.1	2.2
30,000	5,610	197,000	35,100	4,280	17,000	3,980	5,640	214,000	37,900	3,870	7,220	1,860	36,800	5,640	33,100	5,860	181,000	15.5	18.0	92.0	8.0	3.4
50,000	1,370	72,500	53,000	984	6,850	6,960	1,370	79,400	57,800	1,160	3,390	2,930	8,940	1,370	16,100	11,700	63,300	20.3	4.4	91.4	8.6	4.3
70,000	647	47,500	73,400	497	6,140	12,400	651	53,600	82,400	541	2,510	4,640	4,240	651	13,500	20,700	40,100	25.2	2.1	88.6	11.4	4.7
100,000	317	33,600	106,000	250	4,830	19,300	319	38,400	120,000	266	2,270	8,530	776	319	11,400	35,800	27,000	29.7	1.0	87.4	12.6	5.9
150,000	115	17,600	153,000	93	2,220	23,900	116	19,800	171,000	100	1,230	12,400	17	116	6,550	56,400	13,300	33.1	0.4	88.8	11.2	6.2
200,000	77	16,600	216,000	62	1,960	31,400	77	18,600	240,000	67	1,170	17,500	8	77	6,800	87,900	11,800	36.6	0.2	89.4	10.6	6.3
300,000	42	14,600	346,000	36	1,450	40,800	43	16,100	377,000	37	977	26,100	3	43	6,450	151,000	9,650	40.1	0.1	91.0	9.0	6.1
500,000	22	14,300	639,000	20	1,150	58,100	23	15,500	686,000	20	1,160	56,800	2	23	6,420	285,000	9,050	41.5	0.1	92.6	7.4	7.5
1,000,000	10	20,300	2,030,000	9	2,030	224,000	10	22,300	2,220,000	9	1,430	158,000	-	10	9,730	968,000	12,600	43.6	0.0	90.9	9.1	6.4
All ranges	31,100	799,000	25,700	23,300	58,600	2,520	31,300	857,000	27,400	12,100	27,200	2,250	215,000	31,300	152,000	4,850	706,000	17.7	100.0	93.2	6.8	3.2

Source: Survey of Personal Incomes 2010-11  
Table updated December 2012

### Notes on the Table Income and deductions, 2010-11

- Mortgage interest relief for those individuals aged over 65 who took out a life annuity before March 1999 has been included in the total deductions and reliefs. As this is given as a reduction in tax otherwise payable, it is no longer possible to define taxable income and calculate tax due by subtracting reliefs, deductions and personal allowances from total income.
- For 2010-11 the personal allowance was reduced by £1 for every £2 of taxable income over £100,000 until fully withdrawn, regardless of the individual's age. Therefore not all taxpayers will have received a personal allowance.
- For more information about the SPI and symbols used in this table, please refer to [Personal Income Statistics release 2010-11](#)



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The next update of these tables, with information for 2011-12, will be published in December 2013.

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