

3.9

Self employment income assessable to tax, 2011-12

SIC 2007

Sources of income for individuals by range and industry^(a)

Numbers: thousands; Amounts: £ million

Range of self employment income in industry group (lower limit)	Agriculture, Forestry and Fishing		Manufacturing		Construction		Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles		Transportation and Storage		Accommodation and Food Service Activities	
	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount
£												
0	90	-	38	-	103	-	101	-	27	-	55	-
1	15	3	10	2	21	5	27	6	7	2	6	2
500	9	7	7	5	21	16	16	12	8	6	6	5
1,000	17	25	10	15	48	72	27	39	15	23	9	14
2,000	16	39	9	22	47	118	21	51	16	40	10	26
3,000	15	51	8	27	49	173	22	77	17	58	11	38
4,000	12	52	9	41	55	250	20	89	24	109	11	50
5,000	38	246	21	132	181	1,160	56	357	82	521	32	206
7,500	23	196	14	118	153	1,320	42	366	48	407	20	175
10,000	28	344	19	233	223	2,760	47	583	34	409	22	264
15,000	19	322	13	228	169	2,930	31	531	16	275	12	202
20,000	22	546	13	316	169	4,060	32	794	15	356	11	268
30,000	19	717	11	434	63	2,300	25	940	7	268	7	264
50,000	8	502	4	277	10	665	9	625	2	152	2	152
100,000	2	287	1	166	2	377	3	529	1	112	1	172
All ranges	332	3,340	187	2,020	1,320	16,200	479	5,000	320	2,740	217	1,840

Range of self employment income in industry group (lower limit)	Information & Communication		Financial, Insurance and Real Estate Activities		Legal & Accounting Activities ^(b)		Other Professional, Scientific and Technical Activities ^(b)		Administrative and Support Service Activities		Education	
	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount
£												
0	28	-	47	-	17	-	76	-	44	-	33	-
1	8	2	4	1	8	2	20	5	19	5	14	4
500	4	3	4	3	5	4	12	9	19	15	14	10
1,000	7	11	5	7	9	13	21	32	32	48	23	33
2,000	4	9	5	13	7	17	19	46	33	81	18	44
3,000	5	18	4	15	6	20	16	54	32	114	14	49
4,000	4	19	3	15	6	28	15	68	31	138	13	58
5,000	10	64	8	52	10	64	36	223	77	482	30	186
7,500	8	65	7	57	8	72	26	226	38	327	18	154
10,000	10	122	11	130	11	135	33	406	35	420	20	238
15,000	6	109	6	102	7	128	21	368	16	278	11	188
20,000	9	216	8	204	11	263	28	697	14	338	7	159
30,000	8	302	10	385	14	549	27	1,040	8	302	3	119
50,000	3	224	6	441	20	1,470	17	1,140	2	168	1	91
100,000	2	586	8	4,260	32	10,100	8	1,740	1	271	-	54
All ranges	116	1,750	137	5,690	172	12,900	376	6,050	401	2,980	218	1,390

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Self employment income assessable to tax, 2011-12

SIC 2007

Sources of income for individuals by range and industry^(a)

Numbers: thousands; Amounts: £ million

Range of self employment income in industry group (lower limit)	Human Health and Social Work Activities		Arts, Entertainment and Recreation		Other Industries		Unknown Industries		All Industries	
	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount
0	45	-	60	-	44	-	104	-	915	-
1	16	4	18	4	17	4	50	12	261	60
500	15	11	13	10	12	9	28	21	196	146
1,000	22	32	18	27	22	32	53	78	339	501
2,000	19	47	15	38	19	47	39	96	296	734
3,000	18	64	12	40	23	80	32	112	284	991
4,000	21	92	12	52	20	90	30	135	286	1,290
5,000	39	245	24	153	53	332	68	422	765	4,840
7,500	26	225	16	134	33	282	44	383	523	4,510
10,000	26	320	16	196	34	411	42	518	611	7,490
15,000	14	248	9	151	17	293	23	402	390	6,750
20,000	20	486	10	249	15	368	20	486	404	9,800
30,000	24	944	9	329	8	306	12	463	257	9,660
50,000	34	2,490	4	249	2	130	3	229	130	9,010
100,000	30	4,480	2	888	1	193	1	178	93	24,400
All ranges	371	9,690	238	2,520	320	2,580	552	3,540	5,750	80,200

Source: Survey of Personal Incomes, 2011-12
Table updated January 2014

Footnote

(a) From 2009-10, industry categories are based on UK Standard Industrial Classification of Economic Activities 2007 (SIC2007). Most categories comprise one or several of the 21 Sections from SIC2007.

(b) Section M (Professional, Scientific and Technical Activities) has been split into two industry categories (Legal and Accounting Activities and Other Professional, Scientific and Technical Activities) so that Legal and Accounting Activities, a significant component of self employment activity, can be separately identified.

Notes on the table

Self employment income assessable to tax, 2011-12

1. Self employment income is as defined in the 'Notes to the table T3.6 paragraph 3'. Individuals are included in this according to whether (and how many) sets of pages covering income from trades or from partnerships were completed in the tax return. Such pages are required for all trades, and for all shares in partnerships, trading at any time in the tax year. If for any individual or source a loss is made, or the profits are completely offset by the deduction of capital allowances and/or losses brought forward from earlier years, the individual or source is included in the table but the amount of self-employment income is shown as nil.

2. Although special rules apply to businesses which have recently started or ceased trading, the general rule is that the profit assessable for 2011-12 are those earned in the business accounting periods ending in 2011-12. On average, profits assessable for 2011-12 may be regarded as profits arising in the calendar year 2011.

3. An individual with two or more sources of self employment income (from trades or partnerships) is counted more than once, according to the industry group and profit for each source.

4. For more information about the SPI and symbols used in this table, please refer to [Personal Income Statistics release](#)



Contact point for enquiries

Christine Yau
Knowledge, Analysis & Intelligence
HM Revenue and Customs
Fourth Floor
Bush House SW
Strand
LONDON
WC2B 4RD
Phone: 03000 589 619
E-mail: christine.yau@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:
www.hmrc.gov.uk

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Phone: 0845 601 3034
Overseas: +44 (1633) 653 599
Minicom: 01633 812399
E-mail: info@statistics.gov.uk
Fax: 01633 652747
Letters: Customer Contact Centre, Room 1.015, Cardiff Road, Newport, NP10 8XG

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