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Media contact:
HMRC Press Office (Individuals)
03000 585 024
news.reply@hmrc.gsi.gov.uk

Out-of-hours: 07860 359544

Statistical contacts:
Jeremy Reuben
Tel: 03000 589 465
jeremy.reuben@hmrc.gsi.gov.uk

Christine Yau
Tel: 03000 589 619
christine.yau@hmrc.gsi.gov.uk

Team email address:
spi.enquiries@hmrc.gsi.gov.uk

Knowledge, Analysis and Intelligence
Data, Policy & Co-ordination
HM Revenue and Customs
Fourth Floor
Bush House SW
Strand
LONDON
WC2B 4RD

Website:
<https://www.gov.uk/government/collect/personal-incomes-statistics>

Personal Incomes Statistics 2011-12

Tables 3.1-3.11



Personal Incomes statistics - Contents

Personal Incomes statistics	2
About these statistics	3
New or updated statistics in this release	3
SECTION 1: Introduction and background information	5
What is the Survey of Personal Incomes?.....	5
What does this publication tell me?	6
Who might be interested?	6
User engagement.....	6
Publication and revision strategy.....	7
Statistical contacts.....	7
SECTION 2: Personal Incomes statistics	8
Summary of key statistics.....	8
Table 3.1 – Percentile points for total income before and after tax, 1992-93 to 2011-12	10
Table 3.2 – Distribution of median and mean income and tax by age range and gender, 2011-12	13
Table 3.3 – Distribution of total income before and after tax by gender, 2011-12	15
Table 3.4 – Income tax liabilities of starting, “savers”, basic, higher and additional rate taxpayers, by largest source of income, 2011-12.....	17
Table 3.5 – Income and deductions, 2011-12	19
Table 3.6 – Profit, employment and pension income, 2011-12	21
Table 3.7 – Property, interest, dividend and other income, 2011-12	23
Table 3.8 – Deductions and reliefs, 2011-12.....	25
Table 3.9 – Self employment income assessable to tax, 2011-12.....	28
Table 3.10 – Income of individuals with self employment sources, 2011-12	30
Table 3.11 – Income and tax, by gender, region and country, 2011-12	32
Annex A: National Statistics tables 3.1 to 3.11, 2011-12	34
Notes on the tables	34
Annex B: Data sources and Methodology	55
Coverage of the SPI	56
UK Standard Industrial Classification of Economic Activities 2007 (SIC2007)	58
Estimates and measures of precision.....	59
Precision of estimates: sub UK areas.....	60
Methodological Changes since the 2010-11 SPI.....	62
Annex C: Glossary of Terms.....	63

About these statistics

This is a National Statistics publication produced by HM Revenue and Customs (HMRC). For more information on National Statistics and governance of statistics produced by public bodies please see the UK Statistics Authority website (www.statisticsauthority.gov.uk).

The tables in this publication provide detailed breakdowns of individuals liable to UK income tax (taxpayers) and their incomes using sample based estimates.

New or updated statistics in this release

2011-12 SPI

Table 3.11

The publication of National Statistics Table 3.11 (Income and tax, by gender, region and country) previously announced for February 2014, has been brought forward due to the table being available sooner than anticipated. Normally, sub-UK analysis from the SPI is published one month after the UK level analysis, to allow for the extra time needed to process the geographical indicators and apply disclosure control. On this occasion, Table 3.11 can be published at the same time as the UK level tables.

Tables 3.12 to 3.15a for 2011-12 will be published in February 2014.

Renaming of Table 3.6 and Table 3.7

The previous titles for Tables 3.6 and 3.7 'Earned income' and 'Investment income' do not accurately reflect how the components of income in these tables are taxed; therefore in order to retain the structure of the tables and maintain the continuity with the historical time series they have been renamed. The names have been changed to 'Profit, employment and pension income' for Table 3.6 and 'Property, interest, dividend and other income' for Table 3.7. Broadly speaking, the income in Table 3.6 is taxed as Non-savings income. The main components of income in Table 3.7 are taxed as non-savings income (property), savings income (interest) and dividends (dividend income). The "other income" category has elements taxed as each of these income streams. This change ensures that the income types presented in Tables 3.6 and 3.7 from SPI 2011-12 remain consistent with the historical back series from previous SPIs.

This change also affects column headings in Tables 3.4, 3.5, 3.10 and 3.11, where columns previously called 'Earned income' have been renamed 'Profit, employment and pension income' and columns previously called 'Investment income' have been renamed 'Property, interest, dividend and other income'. Again these tables remain consistent with the historical back series.

2012-13 SPI

National Statistics from SPI survey data for 2012-13 are scheduled to be released in December 2014 and January 2015. In accordance with the Code of Practice for Official Statistics, the exact date of publication will be given not less than one calendar month before publication on both the HMRC website and Office for National Statistics publication hub.

Delay to the 2008-09 SPI

The 2008-09 SPI is still unavailable but HMRC remains committed to producing the 2008-09 SPI and National Statistics Tables 3.1 to 3.15a for 2008-09 and will announce their publication dates as soon as they have been confirmed.

SECTION 1: Introduction and background information

What is the Survey of Personal Incomes?

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.

Uses of the SPI

The SPI is compiled to provide 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 and the Treasury, 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. Finally, it is used to provide information to Members of Parliament, other Government Departments, companies, organisations and individuals.

Sample Design

HMRC holds information about individuals who could be liable to UK income tax in three operational computer systems.

1. The National Insurance and PAYE Service (NPS) system covers all employees and occupational pension recipients with a Pay-As-You-Earn (PAYE) record. NPS replaced the Computerisation of PAYE (COP) system. The 2011-12 SPI is the third SPI produced using data sourced from NPS. The 2008-09 SPI will use NPS data when compiled.
2. The Computerised Environment for Self Assessment (CESA) system covers people with self-employment, rental or untaxed investment income. It also covers directors, those subject to higher rate tax and other people with complex tax affairs. Where people have both NPS and CESA records, their CESA record is selected because it provides a more complete picture of their taxable income.
3. The Claims system covers people without NPS or CESA records who have had too much tax deducted at source and claim a repayment.

Separate samples are drawn from each of these systems and then joined together to create the SPI.

For more information about how the SPI is constructed, its coverage and methodological changes from previous SPIs, please see Annex B.

What does this publication tell me?

All the statistics in this publication provide detailed information on individuals liable to UK income tax and their incomes, including gender, age, income source, income by source and tax distribution.

Tables are based on a sample of administrative data for the relevant tax year. Tax liabilities are modelled using the HM Revenue and Customs Personal Tax Model. Methods used to calculate income tax liabilities are described in Annex B of the latest Income Tax Liabilities Statistics bulletin available at: <https://www.gov.uk/government/collections/income-tax-statistics-and-distributions>

Who might be interested?

These tables would be of interest to policy makers in government, academics, journalists, 'think-tanks' and other research bodies. They would be of use to individuals or organisations interested in the distributions of numbers and amounts of personal incomes, for example by taxpayer marginal rate or income band. Users may also like to view the tables on Income Tax Liabilities which are available at: <https://www.gov.uk/government/collections/income-tax-statistics-and-distributions>

User engagement

We are committed to providing impartial quality statistics that meet our users' needs. We encourage our users to engage with us so we can improve our official statistics and identify gaps in the statistics that we produce.

Comments or queries on these statistics can be sent to the statistical contacts named at the end of this section, or through the feedback form link below. We will review user comments on a quarterly basis and use this information to influence the development of our official statistics. We will summarise and publish user comments at regular intervals.

<http://www.hmrc.gov.uk/statistics/feedback.htm>

We also encourage users to participate in a Personal Incomes Statistics survey which can be found at the following link:

https://www.surveymonkey.com/s/Personal_Incomes

The results from the last full user consultation held between February and May 2012 are in the 'User engagement' section available at:

<http://www.hmrc.gov.uk/statistics/personal-incomes.htm>

All data derived from the survey are the property of HM Revenue & Customs, not the third party technology provider, and will not be divulged or shared with any third parties. Some data may be disclosed in response to a Freedom of Information request, but any personal data will be protected in accordance with our obligations under the Data Protection Act.

Publication and revision strategy

These statistics are published annually, usually in December/January. Release dates will be announced on the UK Statistics Hub and the HMRC National Statistics website ([Scheduled updates](#)).

Any delays to the publication date will be announced on the HMRC National Statistics website ([Announcements](#)).

Statistical contacts

Enquiries about these statistics should be directed to the statisticians who are responsible for this publication:

Jeremy Reuben
Tel: 03000 589 465
jeremy.reuben@hmrc.gsi.gov.uk

or Christine Yau
Tel: 03000 589 619
christine.yau@hmrc.gsi.gov.uk

Team email address:
spi.enquiries@hmrc.gsi.gov.uk

Knowledge, Analysis and Intelligence
Data, Policy & Co-ordination
HM Revenue and Customs
Fourth Floor
Bush House SW
Strand
LONDON
WC2B 4RD

Any media enquiries should be directed to the HMRC Press Office contacts listed on the front page of this release.

SECTION 2: Personal Incomes statistics

The statistics in Section 2 provide analyses of the incomes of UK taxpayers and the income tax to which they are liable for the 2011-12 tax year based on tables 3.1 to 3.11 in Annex A. These tables are derived from the annual Survey of Personal Incomes where the latest tax year is 2011-12. Data sources and methods are described in more detail in Annex B.

Summary of key statistics

The key findings for 2011-12:

- There were 30.8 million individual income taxpayers; 17.3 million were male and 13.4 million were female. (Table 3.2)
- Total income was approximately £886 billion and the total tax liabilities were around £156 billion. (Table 3.3)
- Of the 30.8 million taxpayers, 85% (26.0 million taxpayers) were liable at the basic rate, 12% (3.6 million taxpayers) liable at the higher rate, 2% (0.6 million taxpayers) liable at the “savers” rate and 1% were liable at each of the starting rate (0.3 million taxpayers) and additional rate (0.3 million taxpayers). (Table 3.4)
- Total income comprises profit, employment and pension income plus property, interest, dividend and other income, of which: (Table 3.5 and 3.6)
 - Self employment income: £74.3 billion (8%)
 - Employment income £633.0 billion (71%)
 - Pension income £112.9 billion (13%)
 - Property, interest, dividend and other income £65.9 billion (7%)
- The South East region has the highest number of taxpayers, with around 4.5 million (15%) of the total figure. However, the highest total income amount was located in London, with around £154 billion (18%) of all income. (Table 3.11)

Compared to 2010-11:

- The total number of taxpayers has fallen by 0.5 million; males are down by 0.1 million and females by 0.4 million.
- Taxpayers' total income has risen by £29 billion and total tax has risen by £4 billion.
- The average amount of total income has risen by £1,400 and the average amount of total tax has risen by £210.

Individual figures have been rounded independently to three significant figures. Therefore, the sum of component items may not necessarily add to the totals shown.

Table 3.1 – Percentile points for total income before and after tax, 1992-93 to 2011-12

Taxpayers only

This table shows how the income distribution of individual taxpayers has changed over time.

For total income before and after tax, it shows the median value, such that as many taxpayers have a higher value as a lower value, the interquartile range (from 1999-00 onwards, the 25th percentile to 75th percentile) and the values for the upper and lower 1%, 5% and 10% of the taxpayer population.

Figure 2.1 shows that median income before tax increased every year between 1992-93 and 2009-10, from £11,500 to £19,600 before falling in 2010-11 to £19,500 and then increasing by 4% in 2011-12 to £20,300.

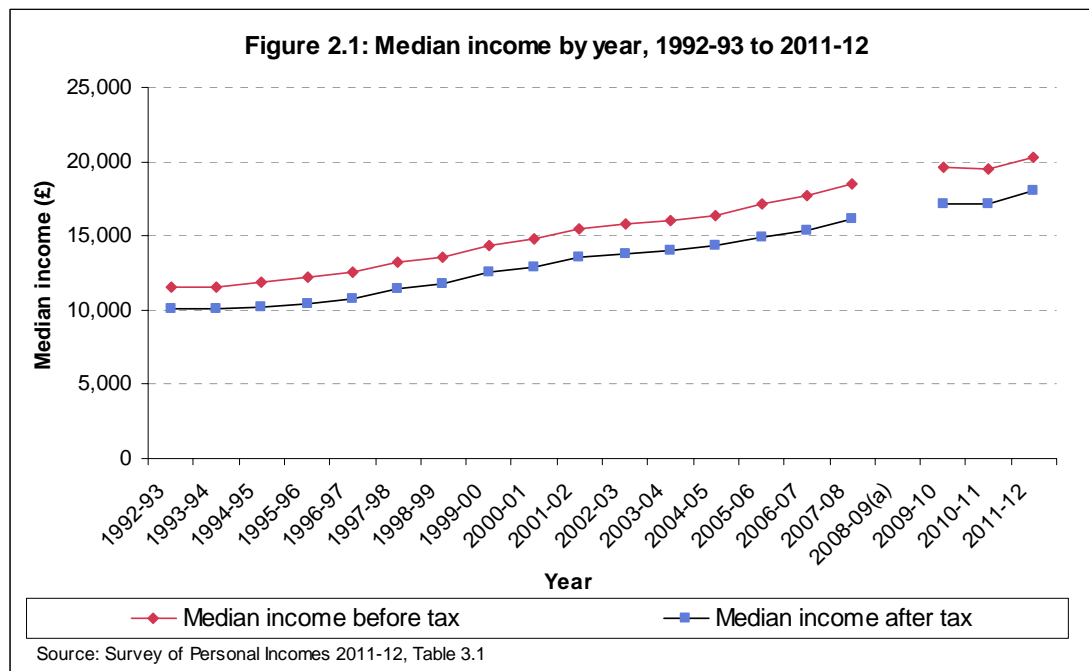


Figure 2.2 illustrates the incomes of taxpayers at the top and bottom of the income distribution. The income level of 99th percentile has increased 134% from £62,800 in 1992-93 to £147,000 in 2011-12. For those at the 1st percentile, income has increased 113% over the same period, from £3,630 to £7,740 while the personal allowance increased 117% from £3,445 to £7,475. Median income has increased 77% from £11,500 to £20,300.

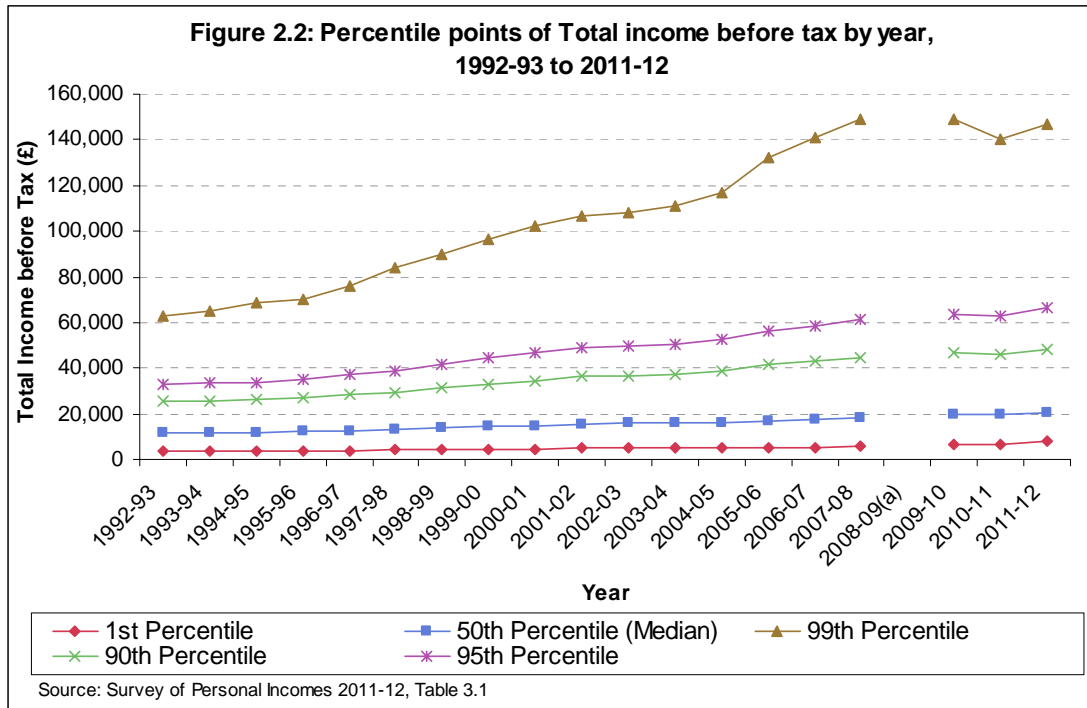


Figure 2.3 shows that in 2011-12, 10% of taxpayers have an income before tax of less than £10,200, while the median income is £20,300. At the upper end of the distribution, 10% of taxpayers have an income before tax of more than £48,300.

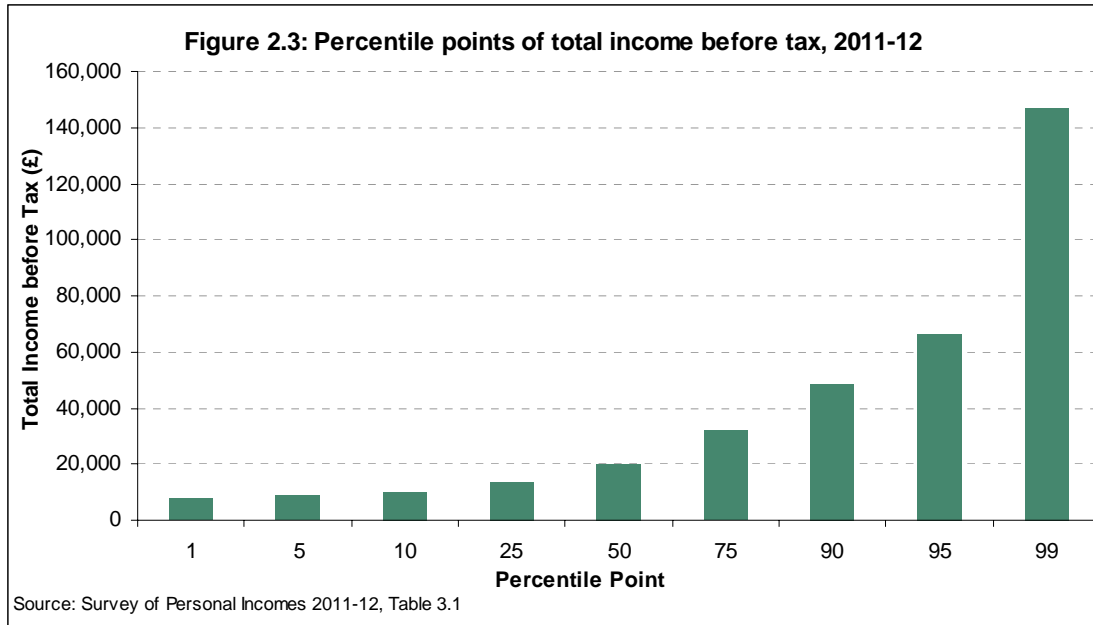


Table 3.1a, Percentile points from 1 to 99 for total income before and after tax, 1999-00 to 2011-12 is available at:

<http://www.hmrc.gov.uk/statistics/income-by-year.htm>

Table 3.2 – Distribution of median and mean income and tax by age range and gender, 2011-12
Taxpayers only

This table provides estimates by age and gender of taxpayer numbers and the mean and median values of tax and income before tax.

Figures 2.4 and 2.5 show that there were more male than female taxpayers in every age range and males had higher median income throughout. Note that this relates to total income for the tax year and comprises profit, employment and pension income plus property, interest, dividend and other income. The survey has no information on hours worked and alternative working patterns, e.g. part-time. Across all age ranges, median income was £22,900 for males and £17,500 for females.

Figure 2.4 shows that the number of taxpayers peaks at the 45-49 age range for both males (1.87 million) and females (1.55 million).

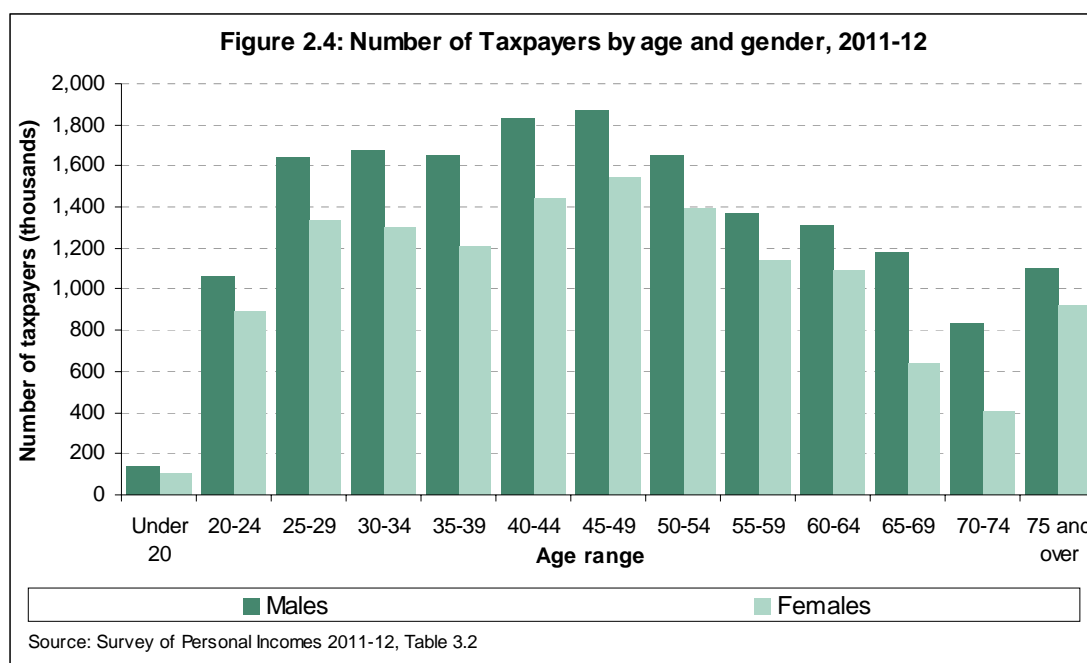


Figure 2.5 shows that male median income peaked at the 40-44 age range (£29,000), while the peak for females was reached at the 30-34 age range (£20,900).

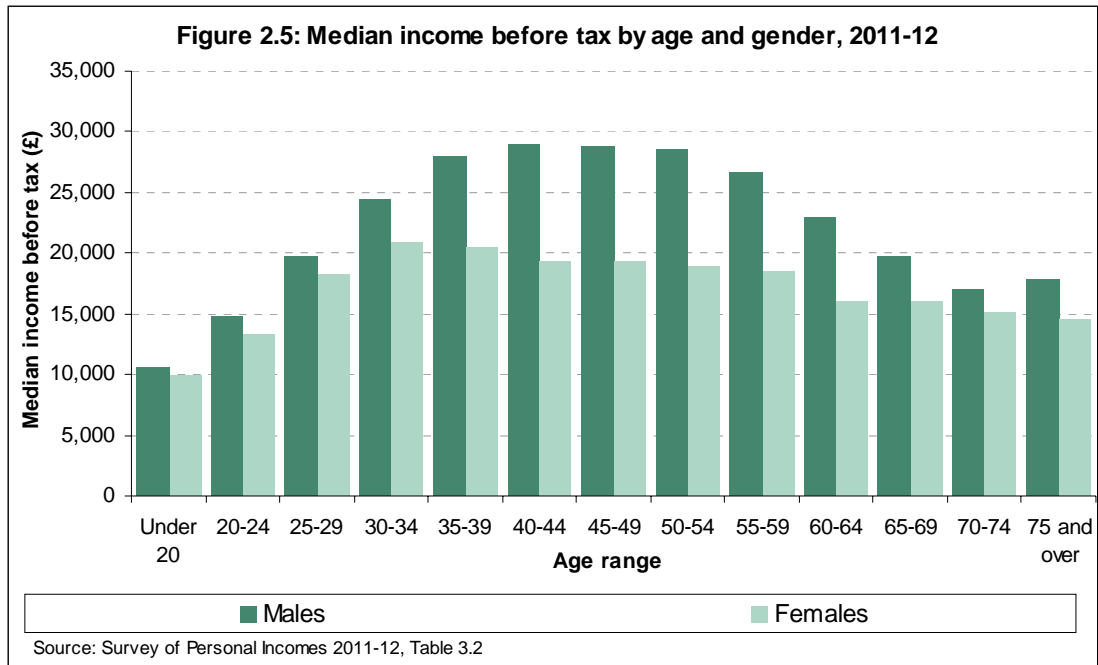
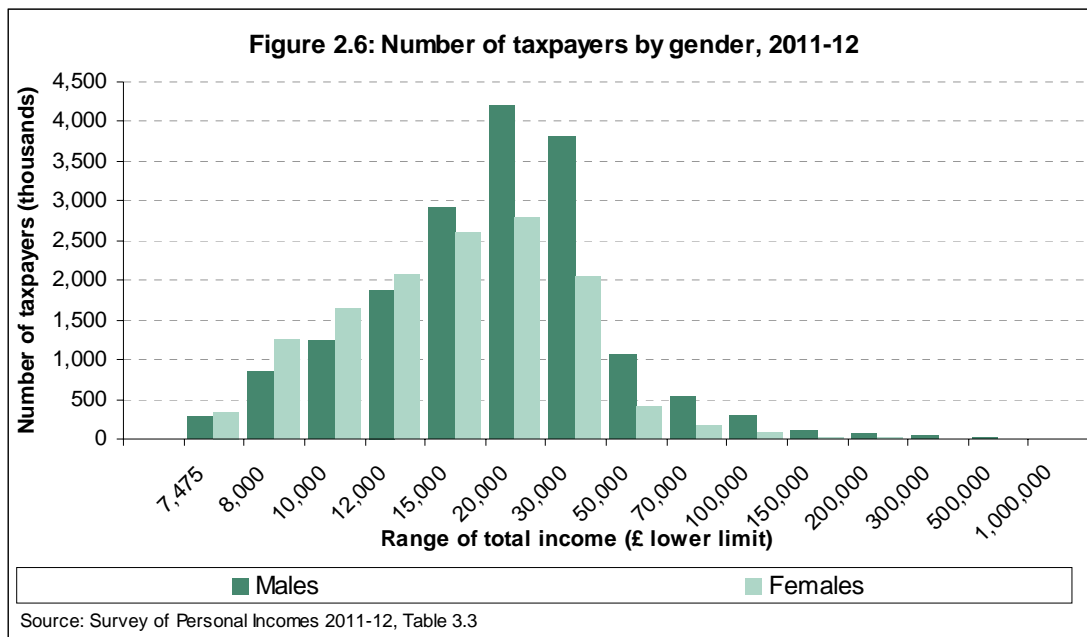


Table 3.3 – Distribution of total income before and after tax by gender, 2011-12
Taxpayers only

This table provides estimates by gender and range of total income (before and after tax) of taxpayer numbers, amounts of total income before and after tax and of total tax liabilities.

Figures 2.6, 2.7 and 2.8 show, by gender and range of total income before tax, the number of taxpayers, amount of total income before tax and amount of total tax.

They show that the relatively small number of taxpayers with total income over £50,000 account for a significant proportion of total income and an even greater proportion of total tax. More information on percentile shares of total income and tax are given in [Table 2.4](#).



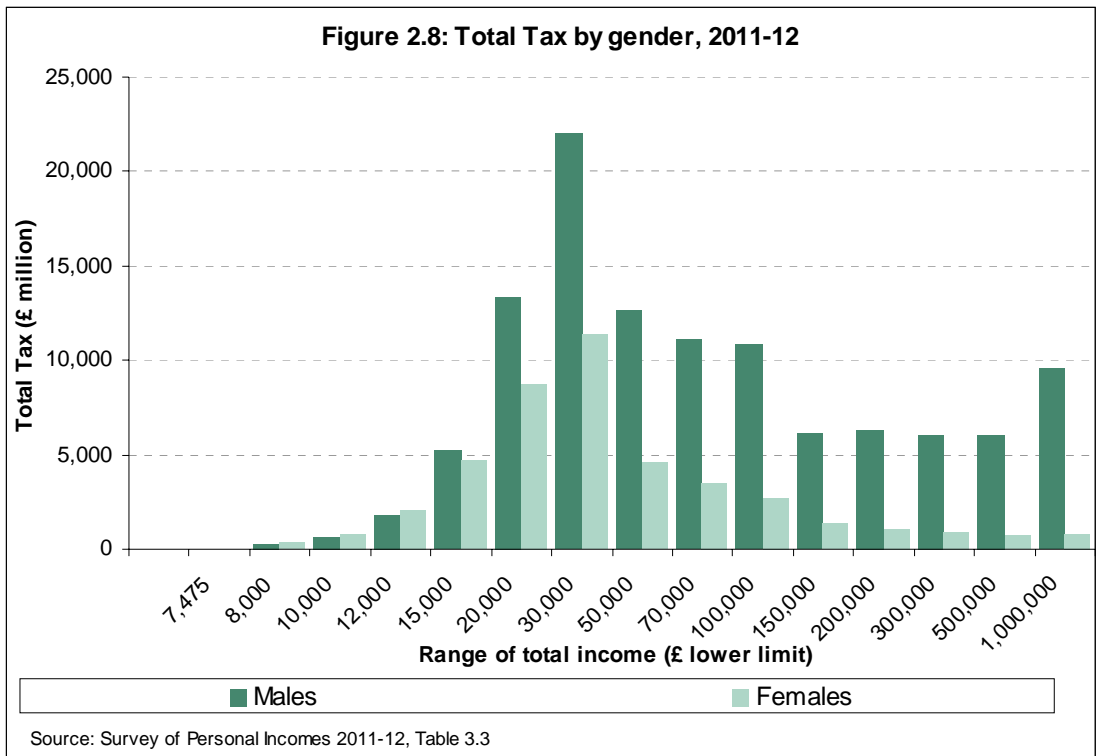
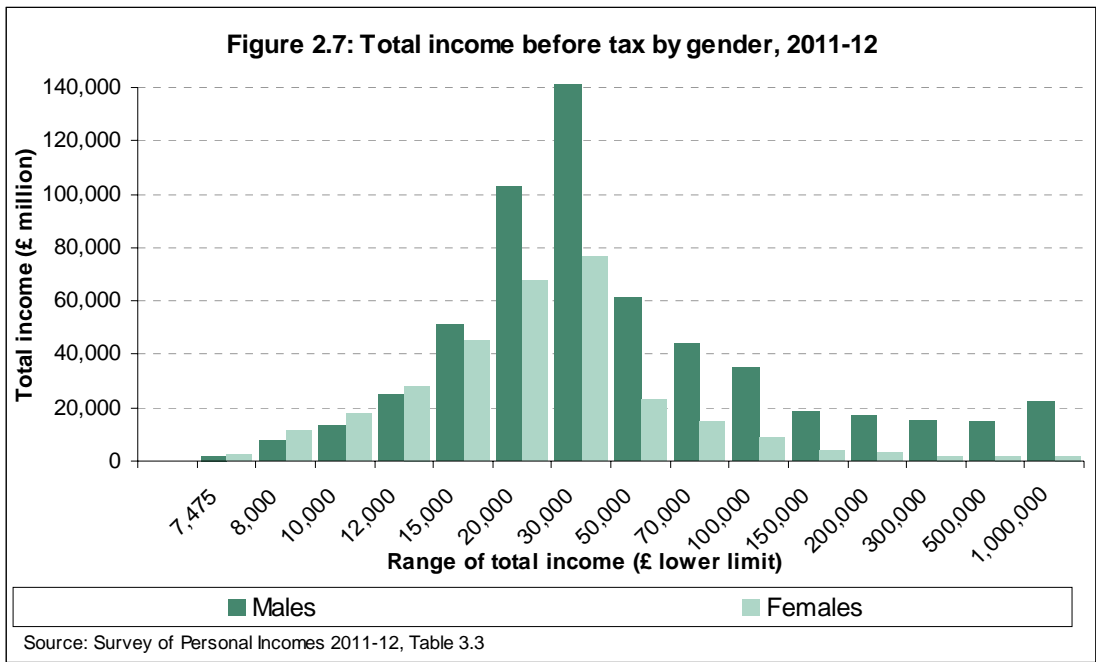


Table 3.4 – Income tax liabilities of starting, “savers”, basic, higher and additional rate taxpayers, by largest source of income, 2011-12

Taxpayers only

This table 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.

Taxpayers liable at the starting rate only are taxed only on savings income up to the starting rate limit. They may also have non-savings income, but as the first slice of income to be charged to income tax, this will all have been sheltered by personal allowances, deductions and reliefs.

Most taxpayers (26 million, 85%) are basic rate taxpayers and account for £62.7 billion (40%) of tax. Higher rate taxpayers (3.6 million, 12%) account for £54.4 billion (35%) of tax. Additional rate taxpayers (0.3 million, 1%) account for £37.5 billion (24%) of tax.

Figure 2.9 shows that most basic, higher and additional rate taxpayers have employment income as their largest source. For most taxpayers liable at the “savers” rate, property, interest, dividend and other income is their largest source while for taxpayers liable at the starting rate, 59% have pension income or property, interest, dividend and other income as their largest source.

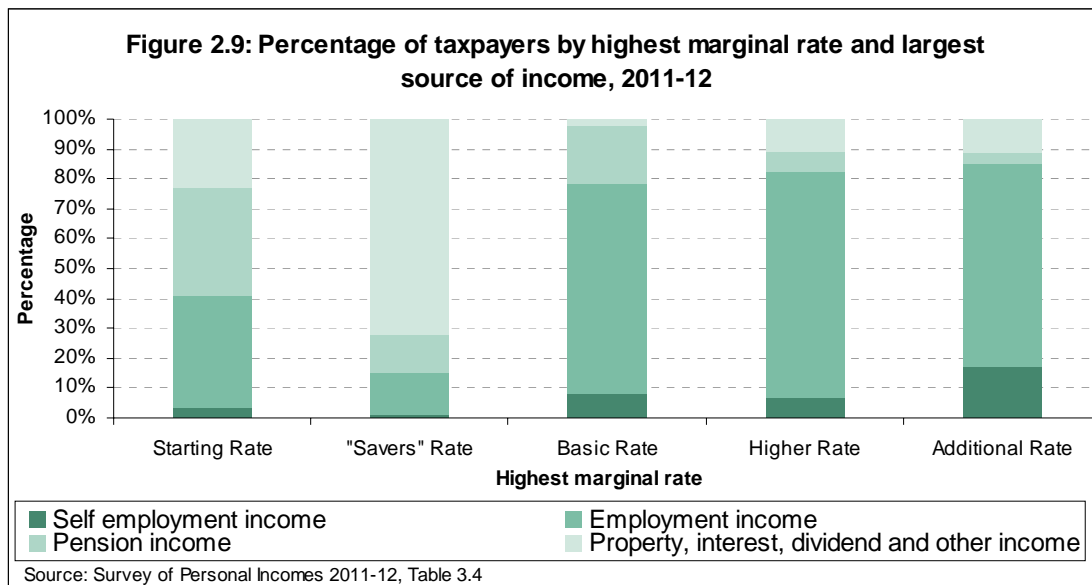


Figure 2.10 shows that among additional rate taxpayers, a higher than average proportion of tax comes from those whose main source is property, interest, dividend and other income or self employment income. Among basic rate taxpayers, those with pension income as the largest source (Figure 2.9) account for proportionately less of the total tax (Figure 2.10). At the “savers” rate, almost all of the tax comes from those with property, interest, dividend and other income as the largest source. At the starting rate, the share of tax (71%) is noticeably higher than the proportion of taxpayers (23%) with property, interest, dividend and other income as the largest source.

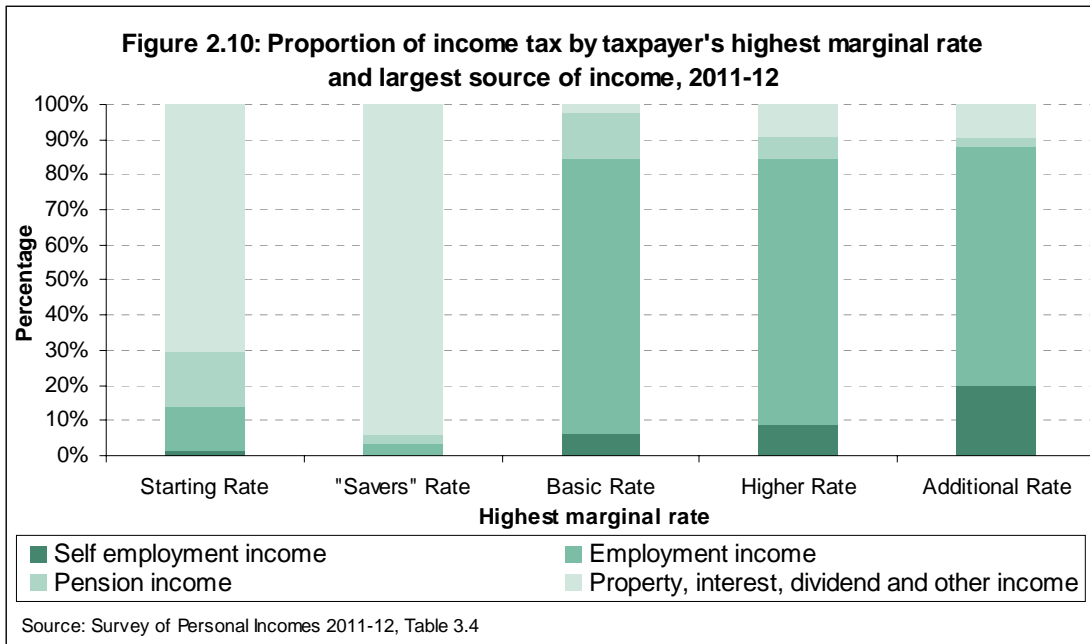


Table 3.5 – Income and deductions, 2011-12 Taxpayers only

This table shows, for ranges of total income, how total income comprises profit, employment 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 (1) profit, employment and pension income, (2) property, interest, dividend and other income and (3) sheltered by deductions and reliefs.

Figure 2.11 shows that almost all taxpayers have some profit, employment and pension income and more than 70% have some property, interest, dividend and other income in each income range. At the upper end of the income distribution, more than 80% have property, interest, dividend and other income. Under 40% of taxpayers with total income below £20,000 have any deductions and reliefs and the proportion declines as income falls. In contrast, for incomes over £50,000, 60% or more taxpayers have some deductions and reliefs. From 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.

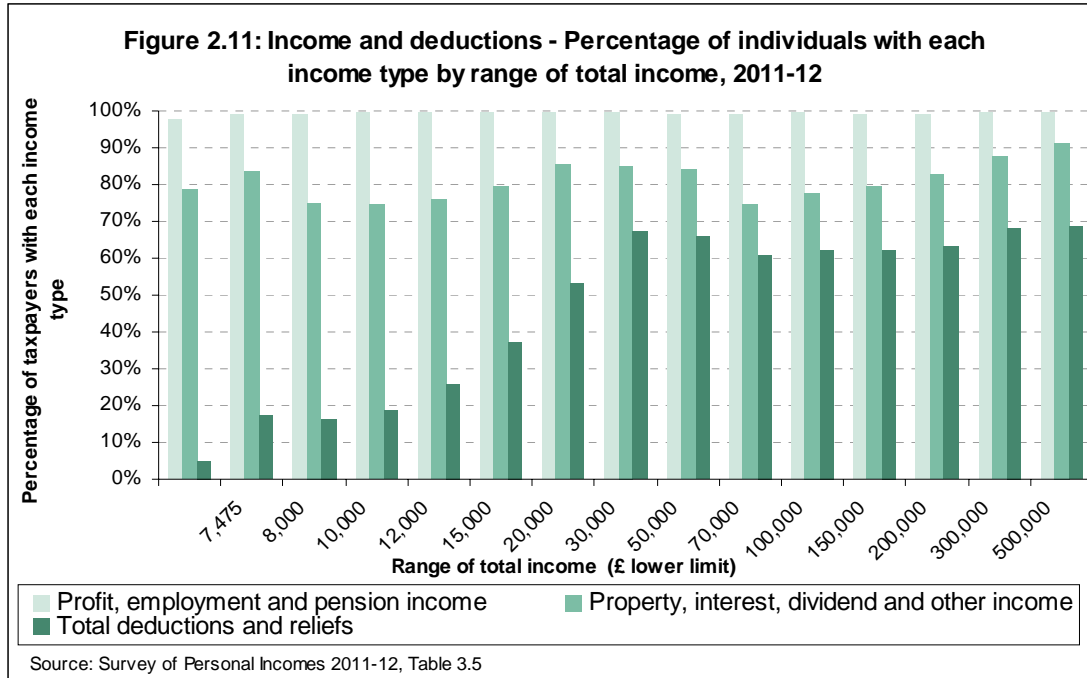


Figure 2.12 shows that profit, employment and pension income is the largest component of total income, but it accounts for a decreasing share as total income increases. It also shows that among the highest incomes, property, interest, dividend and other income accounts for a higher proportion of total income. The proportion of total income sheltered by deductions and reliefs is small at 3.3% on average; 1.5% or less for incomes under £15,000 and no more than 7.5% in the higher income ranges. The ratio of tax to total income increases with income level, reflecting higher tax rates, but will fall short of the highest marginal rate that applies to that income level due to the varying rates of income tax that apply by type of income, income sheltered by deductions and reliefs and by personal allowances.

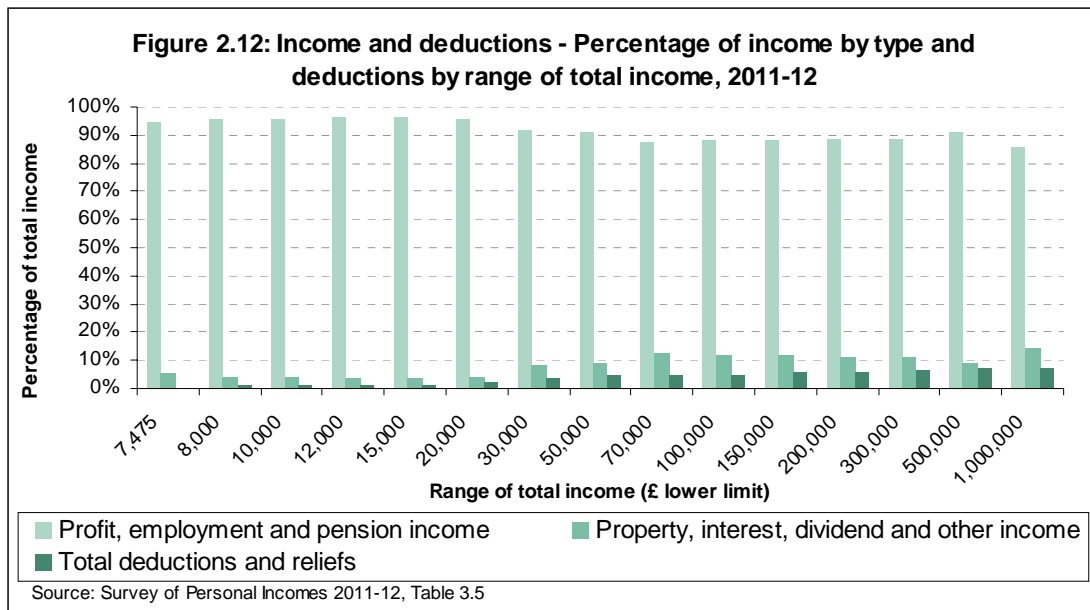


Table 3.6 – Profit, employment and pension income, 2011-12
Taxpayers only

This table shows the types of income that comprise total profit, employment and 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.

Figure 2.13 shows that in all income ranges taxpayers with profit, employment and pension income are most likely to have employment income, ranging from just under 60% to almost 90%.

The proportion with self employment income is around 10% for income ranges from £10,000 to £70,000 but then rises in higher income ranges to reach over 40% where total income exceeds £1 million. For income ranges below £10,000, the proportion with self employment income rises (as income falls) to over 20% in the income range from £7,475 to £8,000.

About 19% of taxpayers with profit, employment and pension income have National Insurance pension income and 24% have other pension income. These proportions peak for the total income range from £10,000 to £12,000 at 36% and 38% respectively, coinciding with the lowest proportion (59%) having employment income, highlighting the position of state pensioners and others with pension income within the overall taxpayer income distribution. As taxpayers can have more than one type of income in this table, the proportions in Figure 2.13 can sum to more than 100%.

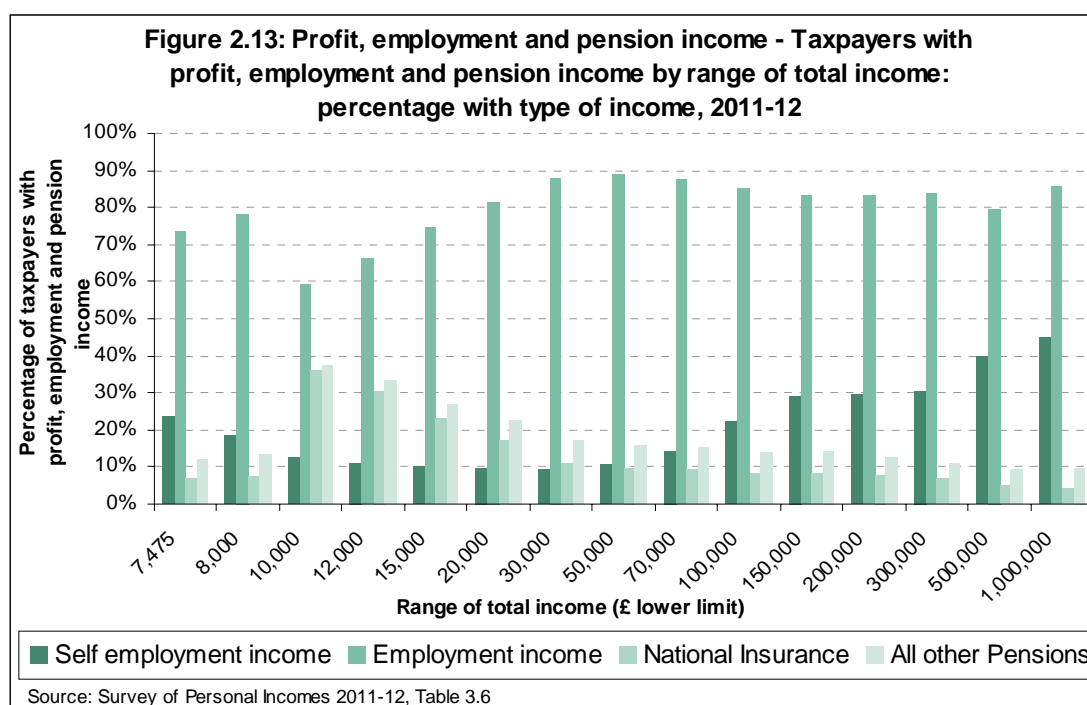


Figure 2.14 shows the percentage share of profit, employment and pension income attributable to the four component categories. Employment income is the largest in each income range. Pensions (National Insurance and other pensions) account for significant shares of the overall amount where total income is between £8,000 and £20,000. The share due to self employment income peaks at 29%, where total income exceeds £500,000. The share increases as total income rises from £30,000 and also rises as total income falls from £12,000 to the personal allowance.

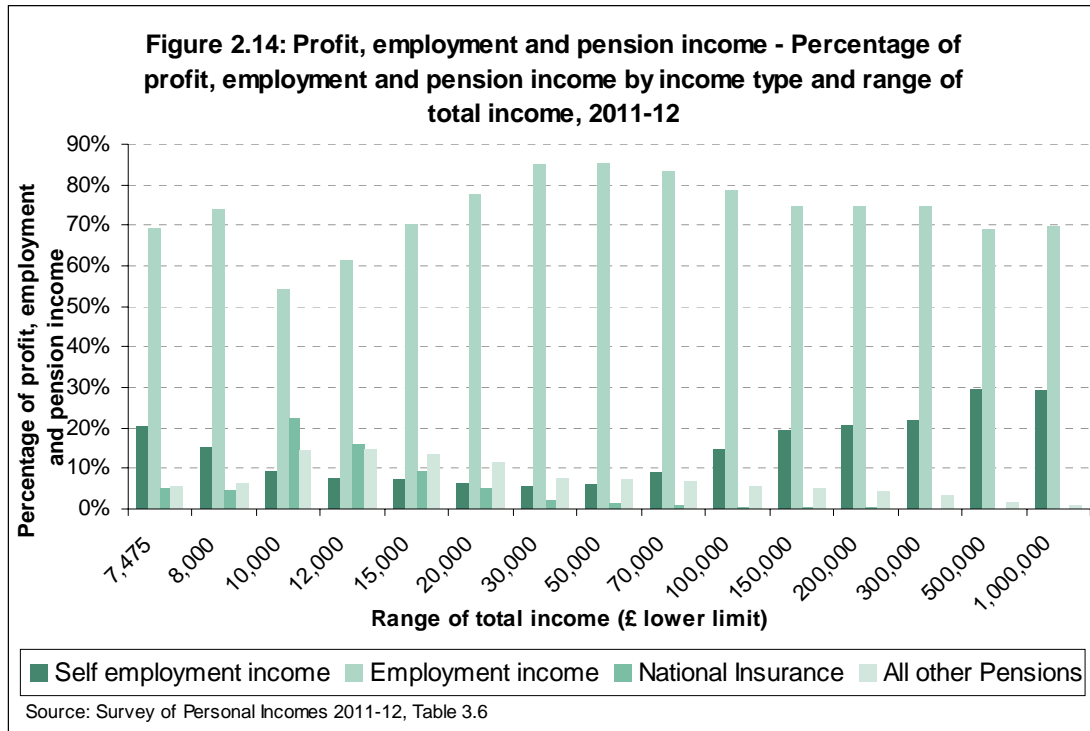


Table 3.7 – Property, interest, dividend and other income, 2011-12

Taxpayers only

This table shows the types of income that comprise total property, interest, dividend and other income for taxpayers in each range of total income, the level, average amount and percentage share by type of property, interest, dividend and other income along with the share of total property, interest, dividend and other income in each range of total income.

Figure 2.15 shows that 90% or more of taxpayers with property, interest, dividend and other income have interest if their total income is less than £30,000. The proportion declines for higher levels of total income but remains above 75% throughout. Less than 20% have dividend income if their total income is less than £30,000, but for higher incomes the proportion grows to 70% or more. The proportion of individuals with property income is less than 10% in income ranges below £50,000 but rises with higher incomes to exceed 20%. Other income, relatively rare where total income is less than £50,000, is present in more than half of cases with total income of £500,000 or more. As taxpayers can have more than one type of income in this table, the proportions can sum to more than 100%.

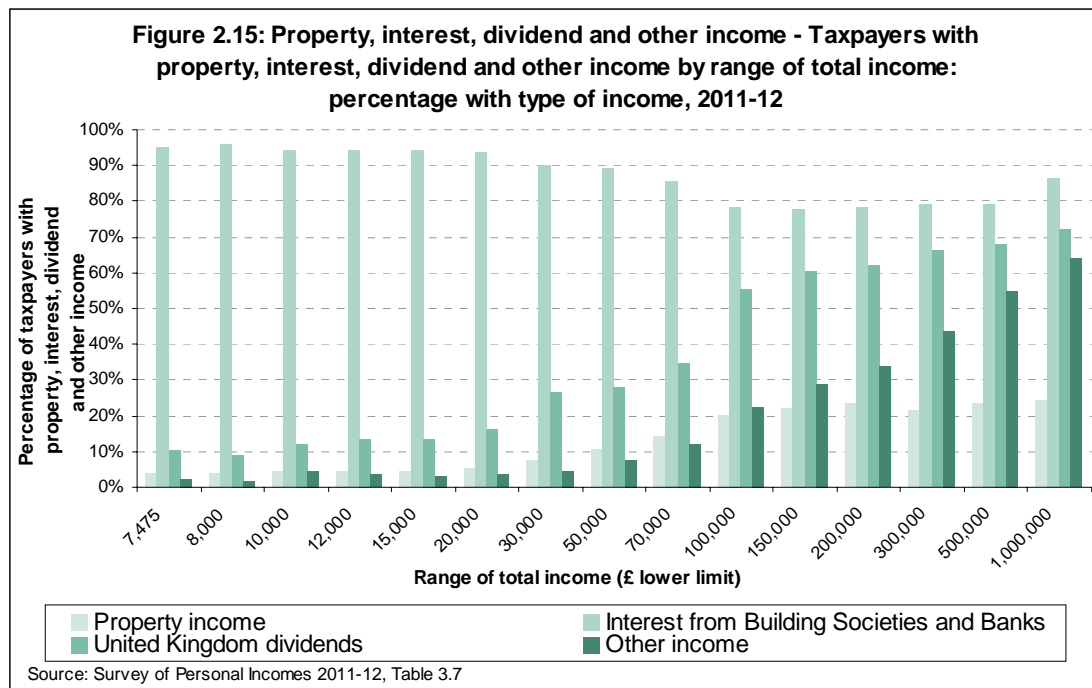


Figure 2.16 shows the percentage share of property, interest, dividend and other income attributable to each income type. For total incomes above £20,000, 50% or more of property, interest, dividend and other income is due to dividends. In contrast, for total incomes between £8,000 and £12,000, they account for under 20%.

Interest accounts for as much as 40% of property, interest, dividend and other income where total income is between the personal allowance and £15,000 but falls to less than 10% in higher income ranges. Property income declines as a share of property, interest, dividend and other income from more than 30% at lower income levels to 6% for total incomes of £1 million or more.

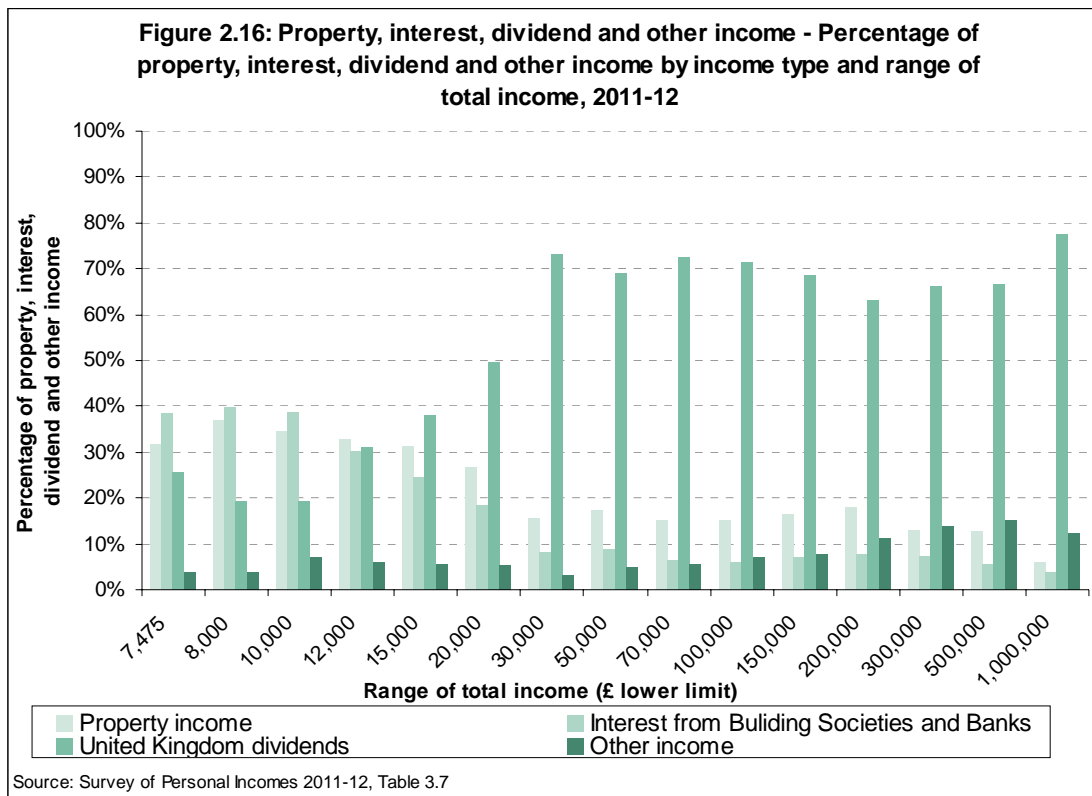


Table 3.8 – Deductions and reliefs, 2011-12

Taxpayers only

This table shows the types of deductions and reliefs set against total income by taxpayers in each range of total income.

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 occupational and personal pensions, and a variety of other deductions and reliefs including charitable giving and loss relief etc.

It 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.

Occupational and personal pension contributions are imputed onto the sample records for many individuals within the SPI in order to get a full estimate of total income for all cases. Consequently, distributions by total income range should be viewed as indicative (see Annex B).

Figure 2.17 shows the proportion of taxpayers with relief for contributions to occupational pensions varies across ranges of total income from 10% to 86%. The likelihood of having such a relief exceeds 50% where total income is below £70,000.

The proportion of taxpayers with relief for personal pension contributions varies between 5% and just over 50%. It falls below 10% for total income below £10,000 and increases to around 50% for income in the range from £50,000 to £1 million before falling to 45%.

The proportion of taxpayers with relief for other interest, charges and deductions is below 15% in income ranges below £50,000. The proportion rises steeply with income and exceeds 50% for total incomes in excess of £100,000. Taxpayers may have more than one relief type, so the proportions can sum to more than 100%.

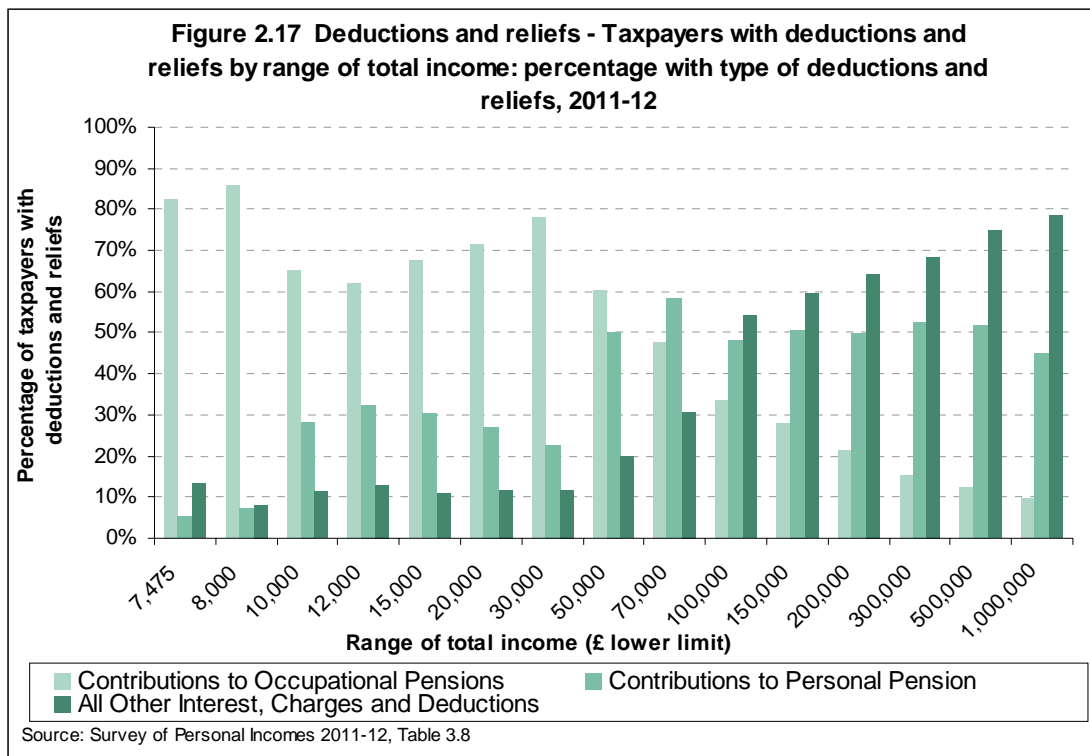


Figure 2.18 shows what proportion of total reliefs and deductions in each income range is accounted for by each relief type. Occupational pensions are more than 50% of the total amount in each income range below £70,000 and most of the rest is personal pension. For incomes above £70,000, reliefs for personal pensions predominate until, for incomes above £500,000, other reliefs become more important.

Contributions to occupational pensions account for 2% to almost 90% of all deductions and reliefs, depending on range of total income. They exceed 50% of all deductions and reliefs where total income is less than £70,000 but fall to under 10% where total income exceeds £300,000.

Contributions to personal pensions account for 5% to 65% of all deductions and reliefs, depending on range of total income. They exceed 30% in income ranges from £50,000 to £500,000. For incomes above £1 million, they account for about 16% of total deductions and reliefs.

For total income below £200,000, other deductions and reliefs account for less than 20% 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 80% for incomes over £1 million.

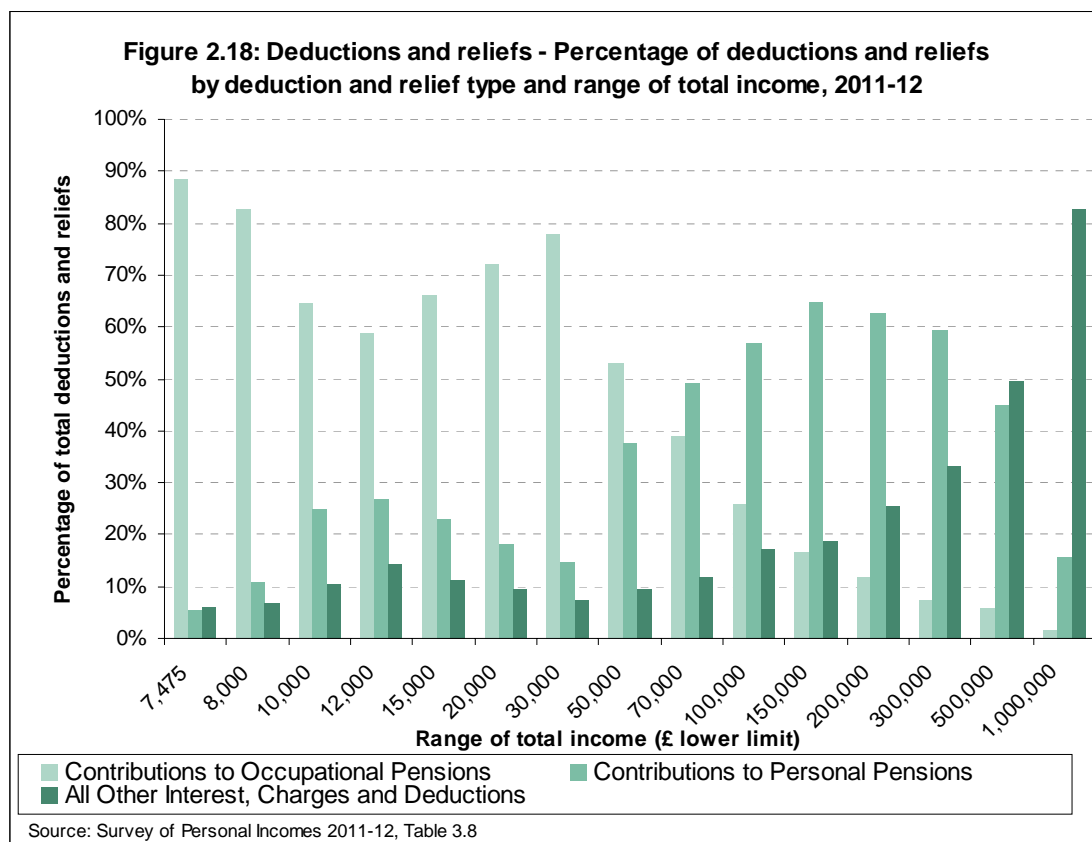


Table 3.9 – Self employment income assessable to tax, 2011-12

Sources of income for individuals by range and industry

This table shows the number of sources of self employment income and the amount of profit for those sources, ranged on the self employment income from the source. The sources of all individuals in the survey, whether taxpayers or not, are recorded.

An individual may have several instances of self employment income from activity both as a sole trader and as a partner in a partnership. 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.

The table shows that there were 5.75 million self employment sources, accounting for £80.2 billion profit. In this table, loss making sources are shown in the zero range of self employment income.

Figures 2.19 and 2.20 show the proportion of sources and profit by industry group based on Standard Industry Classification (SIC) 2007.

In general the industry groups comprise one or several of the categories at sector level from SIC2007. Annex B shows the composition of each category in the table. Sparsely populated sectors have been combined into 'Other Industries'. The only exception is 'Legal and Accounting Activities' which, although at sub-sector level in SIC2007, is sufficiently significant in terms of self employment income to warrant being separately identified.

Construction accounts for 23% of all sources and 20% of all profits. Legal & Accounting Activities and Human Health and Social Work Activities both account for a significantly higher proportion of total profit than number of sources, indicating average profits above the norm.

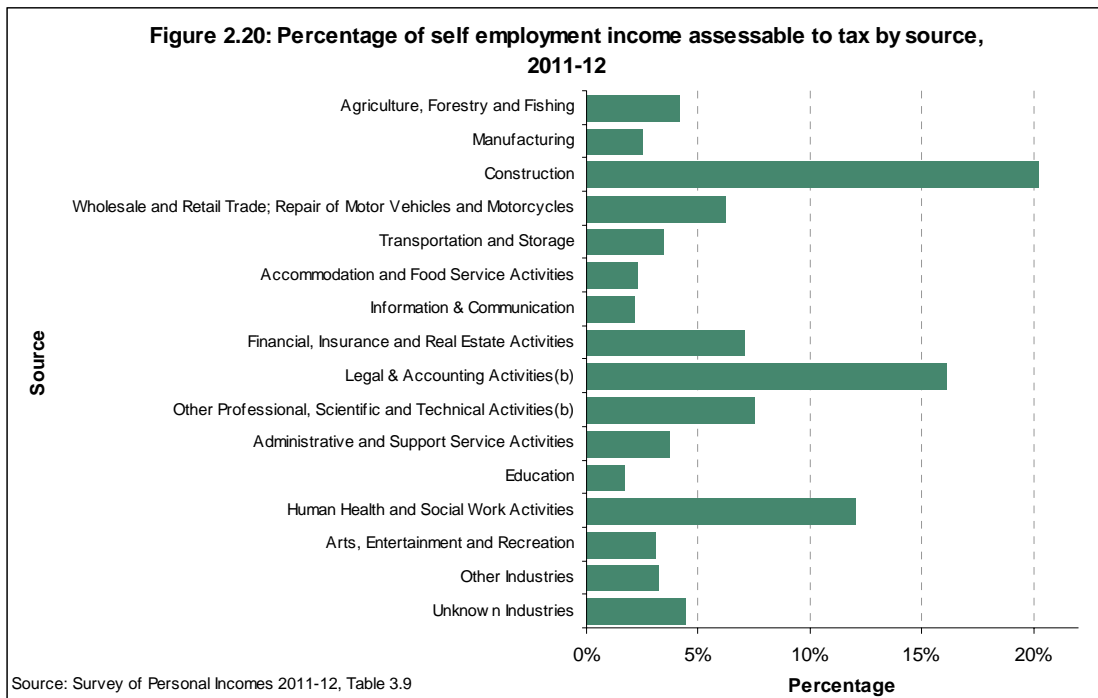
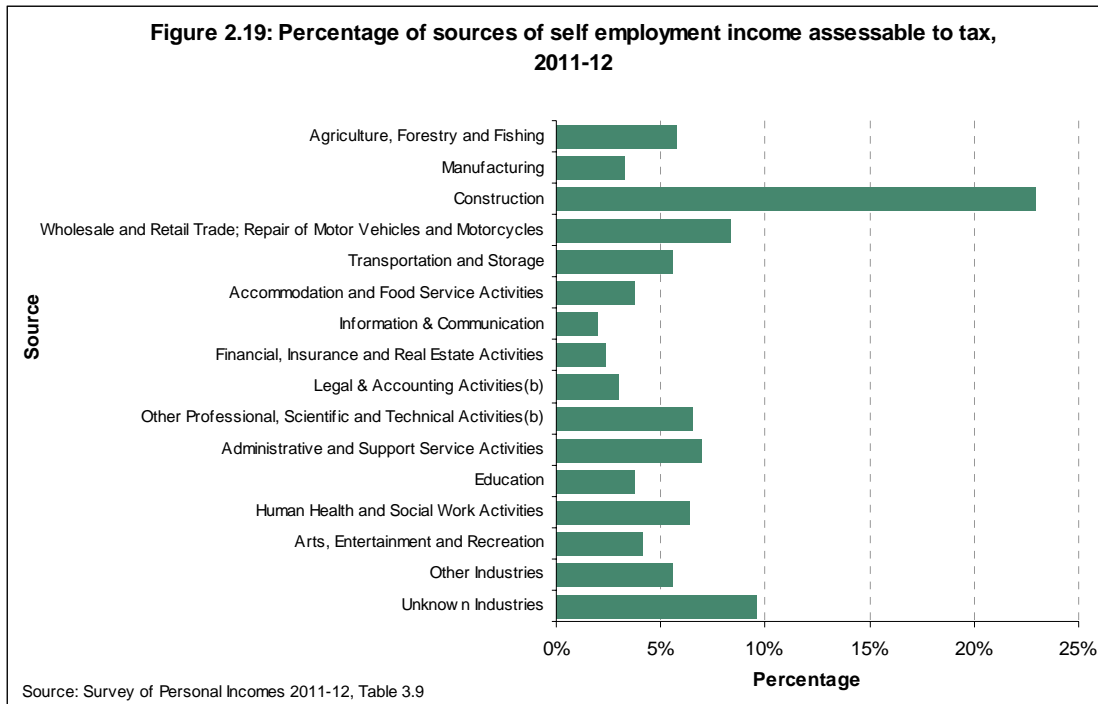


Table 3.10 – Income of individuals with self employment sources, 2011-12

By range of self employment income and source

This table comprises individuals with self employment income sources, 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 number of individuals with at least one self employment income source is 5.49 million, of which 3.55 million (Table 3.6) are taxpayers.

Figure 2.21 looks at the other forms of income received by those with some self employment income. The proportion with employment income excluding pensions varies between 19% to 58%. It is around 20% for profit levels from £5,000 to £30,000 and exceeds 40% among loss makers and those with profit below £3,000.

The proportion of cases with pension income is 20% or more for profit levels under £3,000 and falls with income to around 10% where profits exceed £5,000. The proportion with property, dividend and other income, over 30% in the lowest profit ranges, falls to about 25% for profits from £5,000 to £7,500 but then rises with income to just below 90% where profits are £100,000 or more.



Figure 2.22 looks at the percentage of total income accounted for by different income types for those individuals with self employment income sources, by range of self employment income.

For individuals with self employment income of £4,000 or more, their self employment income is the largest income type and it constitutes 60% to 88% of total income where self employment income is £5,000 or more. At lower profit levels, the proportion of total income accounted for by employment income predominates.

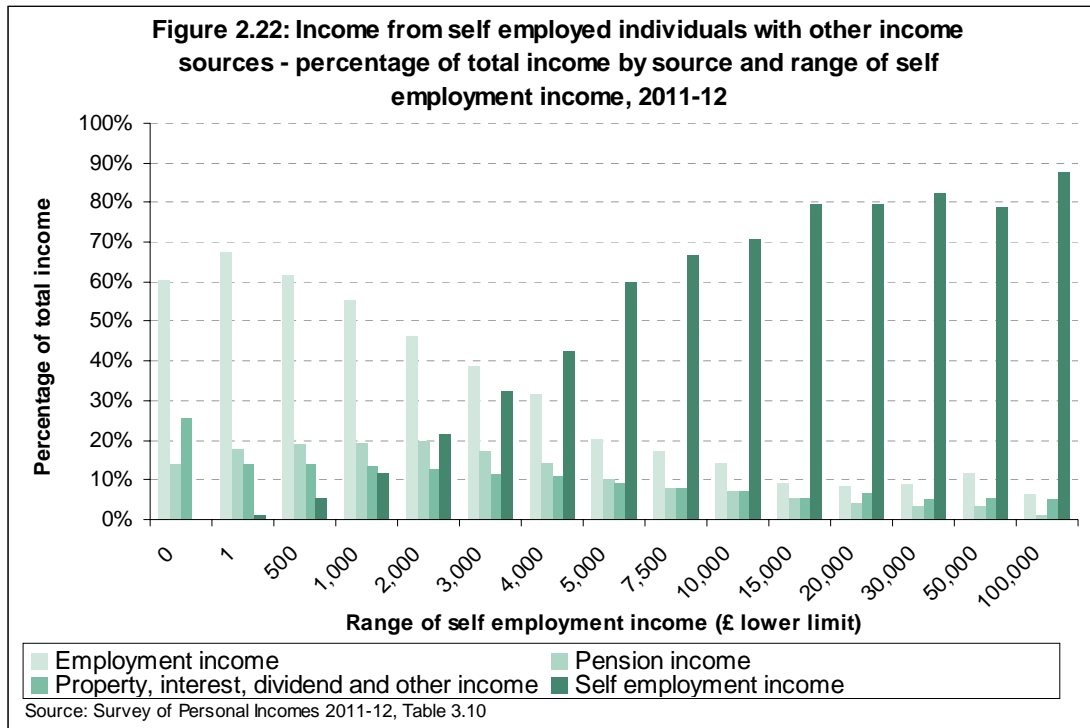


Table 3.11 – Income and tax, by gender, region and country, 2011-12

Taxpayers only

This table shows the sources of income that comprise total income and tax for taxpayers in each range of total income by gender, region and country. Figure 2.23 shows that the South East had the highest number of taxpayers (4.5 million), followed by London (4.0 million). In contrast, Northern Ireland had the lowest number of taxpayers (0.75 million).

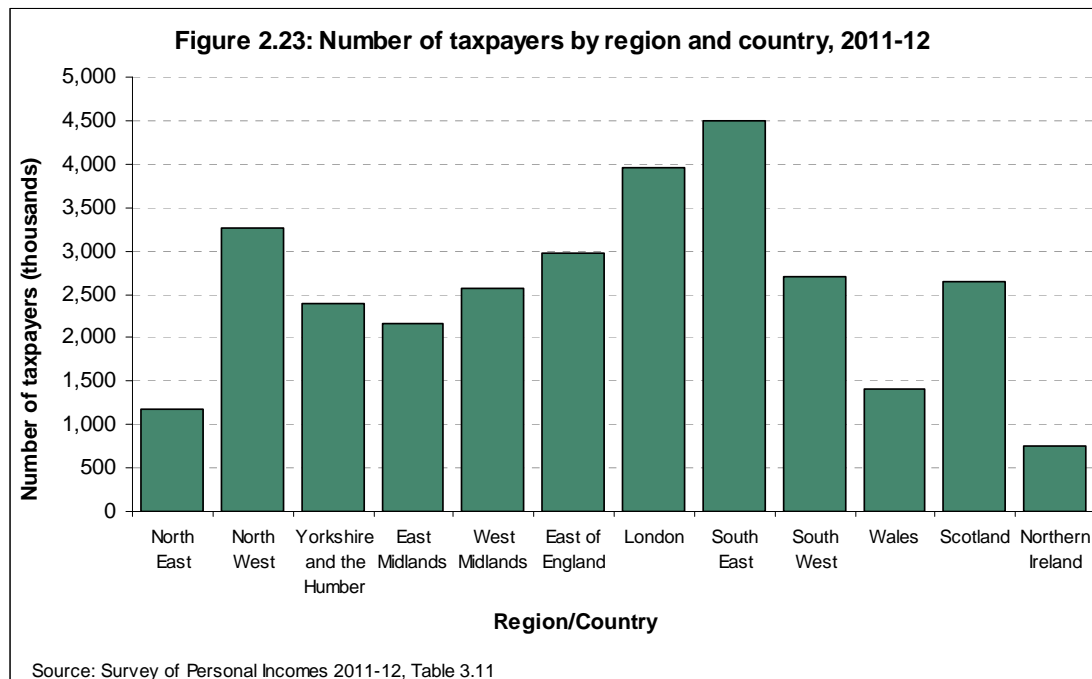
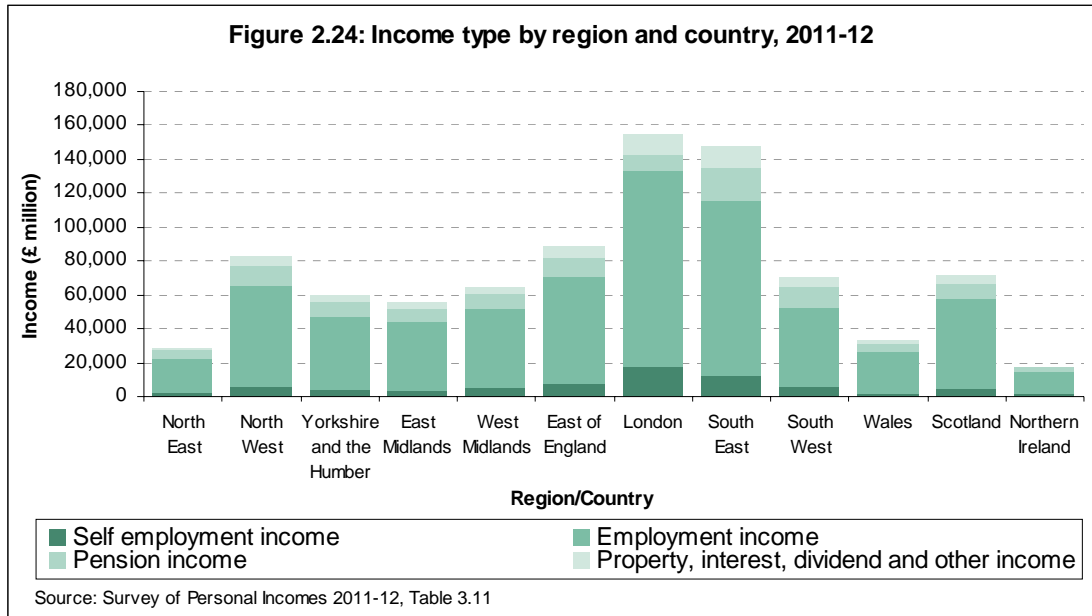


Figure 2.24 also shows that London had the highest amount of total income (£154 billion), followed by the South East (£148 billion). Northern Ireland had the least total income, £18.1 billion.



Annex A: National Statistics tables 3.1 to 3.11, 2011-12

Notes on the tables

In all of the tables in this section, the following conventions have been used:

Symbol	Definition
..	Not available, due to small sample size
-	Negligible
.	Not applicable

Individual figures have been rounded independently to three significant figures. Therefore, the sum of component items may not necessarily add to the totals shown.

3.1 Percentile points for total income before and after tax, 1992-93 to 2011-12

Taxpayers only

Amounts: £

Percentile point	1	5	10	25	50	75	90	95	99
Total income before tax									
1992-93	3,630	4,400	5,160		11,500		25,500	33,100	62,800
1993-94	3,670	4,440	5,220		11,600		25,800	33,500	64,800
1994-95	3,690	4,460	5,270		11,900		26,100	33,700	68,400
1995-96	3,760	4,640	5,420		12,200		27,100	35,100	69,900
1996-97	4,000	4,900	5,650		12,500		28,300	37,200	76,100
1997-98	4,260	5,220	6,020		13,200		29,400	39,000	83,700
1998-99	4,450	5,410	6,220		13,600		31,100	41,600	90,000
1999-00	4,600	5,630	6,570	9,260	14,400	22,300	33,000	44,600	96,400
2000-01	4,620	5,520	6,480	9,280	14,800	23,000	34,200	46,700	102,000
2001-02	4,780	5,850	6,860	9,910	15,500	24,300	36,200	49,200	107,000
2002-03	4,860	5,960	6,970	10,000	15,800	24,700	36,700	49,800	108,000
2003-04	4,820	5,850	7,000	10,100	16,000	25,100	37,100	50,600	111,000
2004-05	4,980	6,070	7,260	10,300	16,400	26,100	39,000	52,400	117,000
2005-06	5,200	6,350	7,610	10,800	17,100	27,400	41,300	56,200	132,000
2006-07	5,410	6,600	7,880	11,200	17,700	28,400	42,900	58,500	141,000
2007-08	5,600	6,870	8,240	11,800	18,500	29,500	44,900	61,500	149,000
2008-09 ^(a)									
2009-10	6,800	7,970	9,510	12,900	19,600	30,900	46,600	63,200	149,000
2010-11	6,730	7,830	9,350	12,700	19,500	30,900	46,300	62,600	140,000
2011-12	7,740	8,840	10,200	13,500	20,300	32,100	48,300	66,200	147,000
Total income after tax									
1992-93	3,600	4,250	4,880		10,100		21,100	26,500	45,300
1993-94	3,630	4,290	4,920		10,100		20,900	26,400	46,100
1994-95	3,640	4,310	4,980		10,200		21,100	26,200	48,100
1995-96	3,720	4,440	5,150		10,400		21,900	27,200	49,200
1996-97	3,950	4,690	5,390		10,800		23,100	29,000	53,400
1997-98	4,220	4,990	5,750		11,400		24,300	30,700	58,800
1998-99	4,400	5,180	5,930		11,800		25,600	32,500	62,800
1999-00	4,570	5,500	6,340	8,490	12,500	18,800	27,300	34,800	67,500
2000-01	4,600	5,410	6,270	8,510	12,900	19,400	28,400	36,200	71,000
2001-02	4,760	5,730	6,650	9,120	13,600	20,600	30,000	38,000	74,300
2002-03	4,840	5,830	6,760	9,230	13,800	20,900	30,400	38,400	75,000
2003-04	4,800	5,730	6,790	9,290	14,000	21,100	30,700	39,000	77,000
2004-05	4,950	5,940	7,040	9,470	14,400	22,000	32,100	40,500	81,500
2005-06	5,170	6,210	7,340	9,930	14,900	23,100	33,900	43,100	91,100
2006-07	5,370	6,450	7,610	10,300	15,400	23,800	35,000	44,800	97,400
2007-08	5,570	6,710	7,940	10,800	16,100	24,800	36,600	46,800	103,000
2008-09 ^(a)									
2009-10	6,740	7,690	8,940	11,800	17,200	26,300	39,200	49,300	105,000
2010-11	6,690	7,580	8,800	11,700	17,100	26,300	39,000	49,000	96,200
2011-12	7,690	8,600	9,830	12,500	18,000	27,500	40,000	51,500	100,000

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

Footnote

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

Notes on the Table

1. This table gives certain percentile points of the income distribution as estimated from the Survey of Personal Incomes for each survey year shown. The table only covers individuals who have some liability to income tax. The percentile points have been independently calculated on total income before tax and total income after tax.

2. Total income is the sum of all income subject to tax for the year (see the Income tax statistics and distributions introduction). For most types of income this is approximately the same as income that is earned in the tax year but this is not the case for self-employment income (see the notes on the tables for 3.9 and 3.10) and some other kinds of income.

3.2 Distribution of median and mean income and tax by age range and gender, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £

By age range Total					
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	242	10,300	538	11,800	862
20-24	1,960	14,000	1,290	15,800	1,680
25-29	2,980	19,100	2,270	22,300	3,090
30-34	2,980	23,000	2,980	28,700	4,850
35-39	2,860	24,700	3,240	33,000	6,260
40-44	3,280	24,400	3,160	35,200	7,130
45-49	3,420	24,000	3,070	35,500	7,170
50-54	3,040	23,900	3,030	35,000	6,940
55-59	2,510	22,300	2,750	32,300	5,960
60-64	2,400	19,500	2,280	27,000	4,550
65-69	1,820	18,200	1,600	25,400	3,740
70-74	1,240	16,300	1,220	22,100	2,910
75 and over	2,030	16,200	988	21,500	2,550
All ranges	30,800	20,300	2,360	28,800	5,060
By age range Male					
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	137	10,600	591	12,300	980
20-24	1,060	14,800	1,430	16,800	1,910
25-29	1,640	19,800	2,400	23,400	3,430
30-34	1,680	24,500	3,290	31,300	5,680
35-39	1,650	28,000	3,810	37,900	7,800
40-44	1,830	29,000	3,960	42,300	9,430
45-49	1,870	28,800	3,900	43,300	9,730
50-54	1,650	28,600	3,880	42,900	9,490
55-59	1,370	26,600	3,500	39,100	8,090
60-64	1,310	22,900	2,900	32,300	6,030
65-69	1,180	19,800	1,900	27,900	4,460
70-74	833	17,000	1,380	23,500	3,330
75 and over	1,100	17,900	1,160	24,000	3,100
All ranges	17,300	22,900	2,860	33,300	6,460
By age range Female					
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	104	9,920	473	11,000	706
20-24	894	13,300	1,130	14,600	1,400
25-29	1,340	18,300	2,110	20,800	2,680
30-34	1,300	20,900	2,560	25,300	3,780
35-39	1,210	20,400	2,440	26,400	4,170
40-44	1,440	19,400	2,250	26,300	4,200
45-49	1,550	19,300	2,200	26,100	4,100
50-54	1,390	19,000	2,150	25,600	3,920
55-59	1,140	18,500	2,050	23,900	3,400
60-64	1,090	16,000	1,640	20,700	2,770
65-69	637	16,000	1,160	20,600	2,390
70-74	406	15,100	972	19,200	2,050
75 and over	924	14,500	847	18,600	1,890
All ranges	13,400	17,500	1,830	23,000	3,260

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

Notes on the Table

1. This table only covers individuals with some liability to tax.

3.3

Distribution of total income before and after tax by gender, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £ million

Total								
Range of total income (lower limit) £	Before tax, by range of total income before tax				After tax, by range of total income after tax			
	No. of taxpayers	Total income before tax	Total tax	Total income after tax	No. of taxpayers	Total income before tax	Total tax	Total income after tax
7,475	609	4,710	27	4,680	736	5,730	40	5,690
8,000	2,120	19,000	570	18,400	2,570	24,000	868	23,100
10,000	2,870	31,500	1,450	30,100	3,520	40,900	2,240	38,700
12,000	3,940	53,100	3,950	49,200	4,640	68,200	5,810	62,400
15,000	5,530	96,300	9,890	86,400	6,100	119,000	13,400	106,000
20,000	7,000	171,000	22,200	149,000	6,720	190,000	26,200	164,000
30,000	5,850	222,000	33,400	189,000	4,810	216,000	36,100	180,000
50,000	1,460	84,600	17,100	67,400	919	70,300	17,000	53,300
70,000	708	58,400	14,700	43,800	430	49,700	14,800	34,800
100,000	372	44,600	13,500	31,100	186	33,400	11,400	22,000
150,000	130	22,300	7,410	14,800	52	14,300	5,350	8,970
200,000	84	20,200	7,440	12,800	36	14,400	5,630	8,720
300,000	46	17,500	6,910	10,600	20	13,000	5,330	7,690
500,000	24	16,200	6,720	9,430	10	12,200	5,140	7,050
1,000,000	11	24,300	10,400	13,900	4	14,800	6,180	8,650
All ranges	30,800	886,000	156,000	731,000	30,800	886,000	156,000	731,000

Male								
Range of total income (lower limit) £	Before tax, by range of total income before tax				After tax, by range of total income after tax			
	No. of taxpayers	Total income before tax	Total tax	Total income after tax	No. of taxpayers	Total income before tax	Total tax	Total income after tax
7,475	270	2,090	12	2,080	326	2,540	18	2,520
8,000	863	7,750	238	7,510	1,050	9,770	361	9,410
10,000	1,230	13,600	604	13,000	1,550	18,000	968	17,000
12,000	1,870	25,200	1,830	23,400	2,290	33,800	2,840	30,900
15,000	2,930	51,100	5,190	45,900	3,410	66,800	7,490	59,300
20,000	4,210	103,000	13,400	89,800	4,170	118,000	16,400	102,000
30,000	3,820	146,000	22,000	124,000	3,250	147,000	25,000	122,000
50,000	1,060	61,300	12,600	48,800	684	52,600	12,800	39,700
70,000	534	44,100	11,100	33,000	337	39,100	11,800	27,300
100,000	295	35,400	10,800	24,700	152	27,500	9,430	18,100
150,000	107	18,300	6,100	12,200	45	12,400	4,640	7,760
200,000	72	17,300	6,360	10,900	31	12,500	4,910	7,580
300,000	41	15,300	6,040	9,280	18	11,700	4,790	6,910
500,000	21	14,500	6,030	8,470	10	11,300	4,760	6,510
1,000,000	10	22,300	9,580	12,700	3	13,500	5,640	7,880
All ranges	17,300	577,000	112,000	465,000	17,300	577,000	112,000	465,000

3.3

Distribution of total income before and after tax by gender, 2011-12

Taxpayers only

Continued

Numbers: thousands; Amounts: £ million

Female								
Range of total income (lower limit) £	Before tax, by range of total income before tax				After tax, by range of total income after tax			
	No. of taxpayers	Total income before tax	Total tax	Total income after tax	No. of taxpayers	Total income before tax	Total tax	Total income after tax
7,475	339	2,620	14	2,610	410	3,190	22	3,170
8,000	1,250	11,300	333	10,900	1,530	14,200	507	13,700
10,000	1,640	18,000	843	17,100	1,970	22,900	1,270	21,600
12,000	2,070	27,900	2,110	25,800	2,350	34,500	2,970	31,500
15,000	2,600	45,200	4,700	40,500	2,700	52,500	5,950	46,500
20,000	2,790	67,900	8,750	59,200	2,550	71,600	9,790	61,800
30,000	2,040	76,800	11,400	65,400	1,560	68,700	11,100	57,600
50,000	403	23,200	4,560	18,700	235	17,700	4,160	13,600
70,000	174	14,400	3,520	10,800	93	10,600	3,070	7,520
100,000	77	9,120	2,710	6,410	33	5,870	1,970	3,900
150,000	23	3,950	1,320	2,630	7	1,920	713	1,210
200,000	12	2,970	1,090	1,880	5	1,860	726	1,130
300,000	6	2,200	872	1,330	2	1,330	545	780
500,000	2	1,660	695	961	1	920	375	545
1,000,000	1	2,000	836	1,160	-	1,310	540	771
All ranges	13,400	309,000	43,800	265,000	13,400	309,000	43,800	265,000

Source: Survey of Personal Incomes 2011-12

Table updated January 2014

Notes on the Table

1. This table only covers individuals with some liability to tax.

2. It should be noted that individuals may not necessarily fall into the same total income range for before and after tax breakdowns. Total income before tax is used to assign people to an income range for columns 2 to 5, whereas total income after the deduction of tax is used to assign individuals to an income band for columns 6 to 9.

3.4 Income tax liabilities of starting, "savers", basic, higher and additional rate taxpayers, by largest source of income, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	Largest source of income								Total Income	
	Self-employment		Employment		Pension		Property, interest, dividend and other income		Number of taxpayers	Total amount of tax
	Number of taxpayers	Total amount of tax	Number of taxpayers	Total amount of tax	Number of taxpayers	Total amount of tax	Number of taxpayers	Total amount of tax		
Taxpayers liable only at starting rate										
7,475	5	-	62	1	10	-	9	-	86	2
8,000	6	1	56	7	106	10	64	46	232	64
All ranges	12	1	118	8	116	10	73	46	318	66
Taxpayers liable at "savers" rate²										
7,475	2	-	13	-	3	-	9	-	25	-
8,000	2	-	20	3	3	-	12	2	37	5
10,000	3	1	52	23	61	10	78	39	194	73
15,000	..	..	..	..	10	6	86	87	97	94
20,000	..	..	..	..	..	..	118	214	120	216
30,000	..	..	1	1	..	..	144	447	146	449
All ranges	8	2	87	27	79	19	447	789	621	837
Taxpayers liable at basic rate (excluding higher rate taxpayers)										
7,475	112	5	335	17	44	2	7	-	498	25
8,000	306	86	1,460	408	198	55	26	7	1,990	555
10,000	548	500	3,780	3,650	2,110	1,100	69	55	6,500	5,310
15,000	377	715	3,750	7,210	1,230	1,750	70	109	5,430	9,790
20,000	419	1,360	5,240	17,100	1,070	3,050	142	370	6,870	21,900
30,000	240	1,300	3,830	20,800	415	2,200	215	864	4,700	25,200
All ranges	2,000	3,970	18,400	49,200	5,060	8,160	528	1,410	26,000	62,700
Taxpayers liable at higher rate (excluding additional rate taxpayers)										
7,475	-	-	-	-	-	-	-	-	-	-
40,000	54	441	762	6,160	86	692	120	633	1,020	7,930
50,000	77	960	1,140	13,600	98	1,230	125	1,220	1,440	17,000
70,000	55	1,140	519	11,000	42	910	87	1,600	703	14,600
100,000	48	1,630	261	9,740	19	691	43	1,390	370	13,500
150,000	10	423	16	701	1	27	2	61	28	1,210
200,000	1	49	2	55	..	..	..	..	3	114
300,000	-	11	..	..	..	..	..	..	1	22
500,000	..	..	..	..	..	..	..	..	..	..
1,000,000	..	..	..	..	..	..	..	..	..	..
All ranges	246	4,660	2,700	41,300	245	3,550	377	4,920	3,570	54,400
Taxpayers liable at additional rate³										
7,475	-	-	-	-	-	-	-	-	-	-
150,000	12	748	71	4,450	5	283	13	717	101	6,200
200,000	14	1,240	55	5,130	3	233	9	726	81	7,330
300,000	9	1,260	31	4,800	1	179	5	652	46	6,890
500,000	6	1,680	15	4,450	..	..	2	504	24	6,710
1,000,000	3	2,530	7	6,810	..	..	1	1,050	11	10,400
All ranges	45	7,460	179	25,600	9	804	30	3,650	262	37,500
All Taxpayers	2,310	16,100	21,500	116,000	5,510	12,500	1,460	10,800	30,800	156,000

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

Notes on the Table

1. This table shows the number of individuals liable to tax at the starting, 'savers', basic, higher or additional rates and the amounts of tax. It also analyses taxpayers according to their largest source of income. The largest source is one of self employment; employment; pensions or property, interest, dividend and other income. See the Income Tax Liabilities Statistics bulletin (section 1) for an explanation of the calculation of tax liabilities.

2. From 2008-09 the starting rate was abolished for all non-savings income (e.g. self employed trading profits, employment, pensions and property income) and applied only to non-dividend savings income.

3. The additional rate was introduced on 6 April 2010.

4. The 'Investment' 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.

5. The notes to Table 3.7 also apply to this table.

3.5 Income and deductions, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £ million; Means £

Range of total income (lower limit) £	Total profit, employment and pension income			Total property, interest, dividend and other 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	%		%	%	%	%
7,475	596	4,450	7,470	478	258	538	609	4,710	7,730	31	8	260	4,550	609	27	44	4,680	0.6	2.0	94.5	5.5	0.2	
8,000	2,090	18,200	8,700	1,770	809	456	2,120	19,000	8,980	369	173	467	15,900	2,120	570	269	18,400	3.0	6.9	95.7	4.3	0.9	
10,000	2,850	30,300	10,600	2,160	1,240	572	2,870	31,500	11,000	467	275	587	23,900	2,870	1,450	504	30,100	4.6	9.3	96.1	3.9	0.9	
12,000	3,920	51,200	13,100	2,950	1,940	659	3,940	53,100	13,500	737	551	748	32,800	3,940	3,950	1,000	49,200	7.4	12.8	96.3	3.7	1.0	
15,000	5,510	93,100	16,900	4,200	3,230	769	5,530	96,300	17,400	1,440	1,370	951	45,500	5,530	9,890	1,790	86,400	10.3	18.0	96.6	3.4	1.4	
20,000	6,970	164,000	23,500	5,570	7,190	1,290	7,000	171,000	24,500	2,620	3,680	1,410	55,400	7,000	22,200	3,170	149,000	12.9	22.8	95.8	4.2	2.1	
30,000	5,830	204,000	34,900	5,000	18,800	3,760	5,850	222,000	38,000	3,110	7,470	2,400	44,100	5,850	33,400	5,710	189,000	15.0	19.0	91.5	8.5	3.4	
50,000	1,450	76,800	53,000	1,240	7,720	6,250	1,460	84,600	58,000	982	4,070	4,150	10,900	1,460	17,100	11,700	67,400	20.3	4.7	90.9	9.1	4.8	
70,000	703	51,200	72,800	597	7,280	12,200	708	58,400	82,500	467	2,870	6,150	5,320	708	14,700	20,700	43,800	25.1	2.3	87.5	12.5	4.9	
100,000	369	39,100	106,000	277	5,420	19,500	372	44,600	120,000	227	2,230	9,830	1,080	372	13,500	36,200	31,100	30.2	1.2	87.8	12.2	5.0	
150,000	129	19,500	151,000	101	2,720	26,900	130	22,300	171,000	81	1,330	16,400	38	130	7,410	56,900	14,800	33.3	0.4	87.8	12.2	6.0	
200,000	83	17,900	215,000	67	2,330	34,800	84	20,200	240,000	52	1,200	22,900	13	84	7,440	88,400	12,800	36.8	0.3	88.5	11.5	5.9	
300,000	46	15,500	337,000	38	2,000	51,900	46	17,500	377,000	29	1,140	38,900	3	46	6,910	149,000	10,600	39.5	0.2	88.6	11.4	6.5	
500,000	24	14,700	618,000	21	1,470	70,100	24	16,200	678,000	16	1,130	69,800	2	24	6,720	282,000	9,430	41.6	0.1	90.9	9.1	7.0	
1,000,000	11	20,900	1,890,000	10	3,480	344,000	11	24,300	2,200,000	8	1,730	227,000	-	11	10,400	941,000	13,900	42.8	0.0	85.7	14.3	7.1	
All ranges	30,600	820,000	26,800	24,500	65,900	2,690	30,800	886,000	28,800	10,600	29,200	2,750	240,000	30,800	156,000	5,060	731,000	17.6	100.0	92.6	7.4	3.3	

Source: Survey of Personal Incomes 2011-12

Table updated January 2014

Notes on the Table

1. 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.
2. For 2011-12 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.
- 3 The 'Total earned income' column has been renamed as 'Total profit, employment and pension income' and the 'Total investment income' column has been renamed as 'Total property, interest, dividend and other income'. This change ensures that the income components remain consistent with the historical back series from previous SPIs.
4. The notes to Table 3.7 also apply to this table.

3.6 Profit, employment and pension income, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £ million; Means: £

Range of total income (lower limit) £	Self employment income			Employment income			Pension Income ^(a)						Total profit, employment and pension income ^(b)			Distribution of amounts of total profit, employment and pension income %	Percentage of total profit, employment and pension income			
	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	National Insurance			All other pensions			No. of individuals	Amount	Mean		Self employment income %	Employment income %	National Insurance %	All Other Pensions %
							No. of individuals	Amount	Mean	No. of individuals	Amount	Mean								
7,475	140	910	6,480	439	3,080	7,020	42	220	5,300	71	237	3,340	596	4,450	7,470	0.5	20.4	69.3	4.9	5.3
8,000	391	2,760	7,060	1,640	13,500	8,210	150	833	5,540	284	1,150	4,060	2,090	18,200	8,700	2.2	15.2	73.9	4.6	6.3
10,000	357	2,770	7,770	1,690	16,400	9,690	1,020	6,760	6,600	1,070	4,370	4,070	2,850	30,300	10,600	3.7	9.2	54.1	22.3	14.4
12,000	435	3,990	9,180	2,600	31,400	12,100	1,200	8,150	6,800	1,310	7,620	5,820	3,920	51,200	13,100	6.2	7.8	61.4	15.9	14.9
15,000	569	6,510	11,500	4,110	65,300	15,900	1,280	8,770	6,840	1,490	12,500	8,400	5,510	93,100	16,900	11.3	7.0	70.1	9.4	13.4
20,000	694	10,200	14,700	5,690	127,000	22,400	1,200	8,120	6,760	1,570	18,300	11,700	6,970	164,000	23,500	20.0	6.2	77.7	5.0	11.2
30,000	540	10,800	20,000	5,140	173,000	33,600	646	4,380	6,780	992	15,800	15,900	5,830	204,000	34,900	24.8	5.3	84.8	2.2	7.8
50,000	152	4,680	30,800	1,290	65,700	51,000	138	973	7,040	229	5,490	24,000	1,450	76,800	53,000	9.4	6.1	85.5	1.3	7.1
70,000	102	4,620	45,500	616	42,600	69,200	66	491	7,440	108	3,410	31,500	703	51,200	72,800	6.2	9.0	83.3	1.0	6.7
100,000	82	5,810	70,500	315	30,900	98,000	31	246	7,890	52	2,220	42,700	369	39,100	106,000	4.8	14.9	78.8	0.6	5.7
150,000	38	3,780	100,000	108	14,600	136,000	11	83	7,770	19	1,020	54,700	129	19,500	151,000	2.4	19.3	75.0	0.4	5.2
200,000	25	3,700	149,000	70	13,400	193,000	7	53	8,160	11	737	69,600	83	17,900	215,000	2.2	20.6	74.9	0.3	4.1
300,000	14	3,390	241,000	39	11,600	300,000	3	31	9,660	5	495	95,800	46	15,500	337,000	1.9	21.9	74.8	0.2	3.2
500,000	10	4,320	454,000	19	10,100	535,000	1	10	8,730	2	273	121,000	24	14,700	618,000	1.8	29.4	68.7	0.1	1.9
1,000,000	5	6,090	1,240,000	9	14,600	1,540,000	-	5	10,100	1	180	170,000	11	20,900	1,890,000	2.5	29.2	69.9	0.0	0.9
All ranges	3,550	74,300	20,900	23,800	633,000	26,600	5,800	39,100	6,740	7,220	73,800	10,200	30,600	820,000	26,800	100.0	9.1	77.2	4.8	9.0

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

Footnotes

(a) From 2009-10, State Pension lump sum (one off lump sum payment) has been categorised as part of the National Insurance Pension if it can be separately identified in source data. Any such amounts reported on the Self Assessment Short Tax Return cannot be separately identified and remain as part of other pensions.

(b) Includes Income from benefits which are not shown separately in this table.

Notes on the Table

1. Profit, employment and pension income consists of income chargeable under the Income Tax (Earnings and Pensions) Act 2003 (mainly pay, private and occupational pensions, retirement annuities, state retirement pensions and taxable social security income) and the Income Tax (Trading and Other Income) Act 2005 (self-employment and miscellaneous income).

2. Pay is shown before deduction of superannuation contributions. Under PAYE, tax is paid on pay after deduction of superannuation contributions and HMRC does not record the amounts deducted. The total amount of superannuation contributions has therefore been estimated and has been distributed among earners in the Survey of Personal Incomes sample by a method consistent with information about the number of employees who are contracted in or out of the State Second Pension (S2P, formerly SERPS) and the proportion of their earnings contributed. On 6 April 2002, the State Second Pension reformed SERPS to provide a more generous additional State Pension for low and moderate earners, and to extend access to include certain carers and people with long-term illness or disability.

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 Job Seeker's allowance.

4. The title for this table has been changed from 'Earned income' to 'Profit, employment and pension income'. This change also affects column headings in this table, where columns previously called 'Earned income' have been renamed as 'Profit, employment and pension income'. This is to ensure that Tables 3.6 remain consistent with the historical back series from previous SPIs.

3.7 Property, interest, dividend and other income, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £ million; Means: £

Range of total income (lower limit)	Net income from property			Interest from building societies and banks			Dividends			Other income			Total property, interest, dividend and other income			Distribution of amounts of total property, interest, dividend and other income	Percentage of total property, interest, dividend and other income					
	£	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount		Mean	%	Net income from property	Interest from building societies and banks	United Kingdom dividends	Other income
7,475	20	82	4,140	454	99	218	49	67	1,350	11	10	895	478	258	538	0.4	31.8	38.5	25.8	3.8		
8,000	73	300	4,110	1,700	321	188	157	156	993	32	32	997	1,770	809	456	1.2	37.1	39.7	19.3	4.0		
10,000	97	427	4,390	2,030	480	236	261	240	919	96	89	925	2,160	1,240	572	1.9	34.6	38.9	19.4	7.2		
12,000	133	637	4,780	2,780	590	212	400	600	1,500	109	116	1,060	2,950	1,940	659	2.9	32.8	30.4	30.9	6.0		
15,000	190	1,010	5,330	3,960	795	201	577	1,240	2,140	133	189	1,420	4,200	3,230	769	4.9	31.3	24.6	38.2	5.8		
20,000	294	1,910	6,510	5,220	1,320	254	906	3,570	3,940	192	377	1,960	5,570	7,190	1,290	10.9	26.6	18.4	49.7	5.2		
30,000	380	2,910	7,670	4,500	1,540	341	1,320	13,800	10,400	220	601	2,740	5,000	18,800	3,760	28.6	15.5	8.2	73.2	3.2		
50,000	133	1,320	9,960	1,100	690	627	344	5,330	15,500	96	379	3,950	1,240	7,720	6,250	11.7	17.1	8.9	69.0	4.9		
70,000	85	1,110	13,000	510	475	931	207	5,290	25,500	73	418	5,760	597	7,280	12,200	11.1	15.2	6.5	72.6	5.7		
100,000	56	831	14,900	217	333	1,530	154	3,880	25,200	62	378	6,080	277	5,420	19,500	8.2	15.3	6.1	71.5	7.0		
150,000	22	446	20,100	79	191	2,430	61	1,870	30,700	29	213	7,270	101	2,720	26,900	4.1	16.4	7.0	68.8	7.8		
200,000	16	417	26,700	52	179	3,420	42	1,470	35,300	23	260	11,500	67	2,330	34,800	3.5	17.9	7.7	63.2	11.2		
300,000	8	259	31,100	31	146	4,780	25	1,320	51,800	17	273	16,300	38	2,000	51,900	3.0	13.0	7.3	66.1	13.7		
500,000	5	187	37,900	17	85	5,130	14	975	68,500	12	222	19,200	21	1,470	70,100	2.2	12.7	5.8	66.4	15.1		
1,000,000	2	214	86,600	9	131	14,900	7	2,700	370,000	6	435	67,300	10	3,480	344,000	5.3	6.1	3.8	77.6	12.5		
All ranges	1,510	12,100	7,970	22,700	7,380	325	4,530	42,500	9,380	1,110	3,990	3,600	24,500	65,900	2,690	100.0	18.3	11.2	64.4	6.1		

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

Notes on the Table

1. This table covers rents from UK property, interest from banks, building societies and other deposit takers, UK dividends and forms of income other than profit, employment or pension. The UK dividends category comprises all income charged at the UK dividend rate. This includes dividends from shares in UK companies and unit trusts, distributions from UK authorised unit trusts and open ended investment companies, stock dividends from UK companies and non qualifying distributions written off, dividends received through a partnership or trust and dividends from abroad that are subject to UK income tax.

Other income comprises certain forms of savings income and will include, for example, interest from National Savings products, interest on securities, interest from partnerships and from trusts, settlements and estates. Generally income that is subject to tax for the year, as shown here, is the same as income due for the year but there are certain exceptions.

2. Income from which tax has been deducted at source is not always known to HMRC for cases not filing tax returns or claims forms. Estimates of missing bank and building society interest and dividends from United Kingdom companies are included in all the tables. For 2011-12, interest information submitted by interest paying institutions was used to supplement some cases. The remaining missing income is distributed, in a manner consistent with information from external survey data and the National Accounts, to individuals where there is no such income already recorded on the HMRC IT systems. The amount of income for which the distribution must be estimated is large and the potential margin of error inherent in such estimates must be kept in mind.

3. The title for this table has been changed from 'Investment income' to 'Property, interest, dividend and other income'. This change also affects column headings in this table, where columns previously called 'Investment income' have been renamed as 'Property, interest, dividend and other income'. This is to ensure that Tables 3.7 remain consistent with the historical back series from previous SPIs.

3.8 Deductions and reliefs, 2010-11

Taxpayers only

Numbers: thousands; Amounts: £ million; Means: £

Range of total income (lower limit)	Contributions to occupational pensions ^(a)			Contributions to personal pensions ^(b)			All other interest, charges and deductions ^{(c), (d)}			Total deductions and reliefs			Distribution of amounts of total deductions and reliefs	Percentage of total deductions and reliefs				
	£	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount		Mean	%	Contributions to occupational pensions	Contributions to personal pensions	All other interest, charges and deductions
7,475	25	7	280	2	-	276	4	-	117	31	8	260	0.0	88.6	5.4	6.0		
8,000	318	143	449	27	19	690	31	11	370	369	173	467	0.6	82.6	10.8	6.6		
10,000	305	177	580	133	69	517	54	29	537	467	275	587	0.9	64.5	25.0	10.5		
12,000	457	325	710	239	147	615	97	79	821	737	551	748	1.9	58.9	26.7	14.4		
15,000	971	904	930	436	313	718	157	152	968	1,440	1,370	951	4.7	66.0	22.9	11.1		
20,000	1,870	2,660	1,420	706	665	941	311	352	1,130	2,620	3,680	1,410	12.6	72.3	18.1	9.6		
30,000	2,440	5,820	2,390	700	1,110	1,580	371	541	1,460	3,110	7,470	2,400	25.6	78.0	14.8	7.2		
50,000	593	2,150	3,630	494	1,530	3,110	195	385	1,980	982	4,070	4,150	13.9	52.9	37.7	9.5		
70,000	222	1,120	5,020	273	1,420	5,190	143	340	2,370	467	2,870	6,150	9.8	38.9	49.3	11.8		
100,000	76	576	7,540	109	1,270	11,700	123	385	3,140	227	2,230	9,830	7.6	25.8	56.9	17.3		
150,000	23	221	9,760	41	861	21,100	48	250	5,190	81	1,330	16,400	4.6	16.6	64.7	18.8		
200,000	11	140	12,500	26	752	28,700	34	307	9,100	52	1,200	22,900	4.1	11.7	62.7	25.6		
300,000	5	85	18,800	15	676	43,900	20	379	18,900	29	1,140	38,900	3.9	7.4	59.3	33.2		
500,000	2	64	31,500	8	509	60,800	12	559	46,100	16	1,130	69,800	3.9	5.6	45.0	49.4		
1,000,000	1	29	39,300	3	270	79,200	6	1,430	239,000	8	1,730	227,000	5.9	1.7	15.7	82.7		
All ranges	7,320	14,400	1,970	3,210	9,610	2,990	1,600	5,200	3,240	10,600	29,200	2,750	100.0	49.3	32.9	17.8		

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

Footnotes

- (a) Contributions to occupational pensions include payments to an employer's occupational pension scheme (or any associated Additional Voluntary Contributions) which are deducted from pay before it is taxed.
- (b) Contributions to personal pensions include retirement annuity relief, pension contributions to employer's schemes (without tax relief at the time of payments) and payments to registered pension schemes.
- (c) All other interest, charges and deductions include gift aid payments to charities, gifts of qualifying investments to charities, gifts of property to charities, covenanted payments to charities, blind person's allowance and reliefs for qualifying personal loan interest, subscription for trade union for death benefit and loss reliefs.
- (d) 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.

Notes on the Table

Deductions and Reliefs, 2010-11

1. The contributions to personal pensions are in part based on information collected from financial institutions providing such products, but also administrative data from self-assessment returns. While about two-thirds by value of contributions to personal pensions are matched at the individual level to the SPI population, about one-third must be imputed. The contributions to occupational pensions schemes (discussed in the notes to table 3.6 (see note 2)) are almost entirely imputed using external survey data, including the distribution by earnings. The distributions shown in Table 3.8 by total income level should be viewed as indicative.

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

3.9

Self employment income assessable to tax, 2011-12

SIC 2007

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

continued

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

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.

3.10 Income of individuals with self employment sources, 2011-12

By range of self employment income and source

Numbers: thousands; Amounts: £ million

Range of self employment income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Mean total income	Self employment as a percentage of total	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals			Amount
0		777	-	392	10,500	182	2,390	317	4,490	777	17,400	22,300	0
1		232	54	135	2,590	54	676	85	527	232	3,840	16,600	1
500		178	133	97	1,520	42	465	62	349	178	2,470	13,900	5
1,000		317	469	153	2,220	70	781	108	546	317	4,010	12,700	12
2,000		279	691	114	1,510	62	638	88	405	279	3,240	11,600	21
3,000		272	950	98	1,130	50	500	80	328	272	2,910	10,700	33
4,000		277	1,250	85	930	47	416	76	324	277	2,920	10,500	43
5,000		755	4,790	164	1,630	93	817	186	752	755	7,990	10,600	60
7,500		518	4,460	108	1,160	61	533	137	538	518	6,690	12,900	67
10,000		609	7,450	127	1,490	78	771	191	744	609	10,500	17,200	71
15,000		388	6,730	74	785	46	449	133	481	388	8,450	21,700	80
20,000		404	9,800	79	1,060	50	542	164	844	404	12,300	30,400	80
30,000		258	9,710	63	1,070	34	420	140	588	258	11,800	45,700	82
50,000		129	8,930	45	1,330	19	367	96	639	129	11,300	87,200	79
100,000		95	25,100	41	1,750	9	305	84	1,440	95	28,600	301,000	88
All ranges		5,490	80,600	1,770	30,700	897	10,100	1,950	13,000	5,490	134,000	24,500	60

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

Notes on the table

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. Each individual is counted only once. This table shows how many of the individuals with self-employment income in any of the given ranges also have other sources of income, and the amounts arising from these sources. Employment income consists of income assessed under the Income Tax (Earnings and Pensions) Act 2003 and other miscellaneous income.
4. The 'Other earned income excluding pensions' column has been renamed as 'Employment income' and the 'Investment income' column has been renamed as 'Property, interest, dividend and other income'. This change ensures that the income components remains consistent with the historical back series from previous SPIs.
5. The notes to Table 3.7 also apply to this table.

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	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
United Kingdom												
Total												
7,475	531	3,670	2,080	16,500	402	2,440	2,250	1,070	2,730	23,700	2,730	597
10,000	792	6,760	4,290	47,800	2,610	26,900	5,100	3,180	6,810	84,600	6,810	5,390
15,000	569	6,510	4,110	65,300	1,620	21,300	4,200	3,230	5,530	96,300	5,530	9,890
20,000	694	10,200	5,690	127,000	1,700	26,400	5,570	7,190	7,000	171,000	7,000	22,200
30,000	540	10,800	5,140	173,000	1,070	20,200	5,000	18,800	5,850	222,000	5,850	33,400
50,000	152	4,680	1,290	65,700	247	6,470	1,240	7,720	1,460	84,600	1,460	17,100
70,000	102	4,620	616	42,600	118	3,900	597	7,280	708	58,400	708	14,700
100,000	82	5,810	315	30,900	57	2,470	277	5,420	372	44,600	372	13,500
150,000	38	3,780	108	14,600	20	1,100	101	2,720	130	22,300	130	7,410
200,000	25	3,700	70	13,400	12	791	67	2,330	84	20,200	84	7,440
300,000	14	3,390	39	11,600	6	526	38	2,000	46	17,500	46	6,910
500,000	10	4,320	19	10,100	2	283	21	1,470	24	16,200	24	6,720
1,000,000	5	6,090	9	14,600	1	185	10	3,480	11	24,300	11	10,400
All Ranges	3,550	74,300	23,800	633,000	7,860	113,000	24,500	65,900	30,800	886,000	30,800	156,000
Male												
7,475	367	2,700	755	5,880	146	825	801	426	1,130	9,840	1,130	250
10,000	566	5,230	1,680	18,500	1,280	13,800	2,110	1,280	3,100	38,800	3,100	2,440
15,000	424	5,290	2,000	31,500	913	12,700	2,090	1,590	2,930	51,100	2,930	5,190
20,000	515	8,200	3,280	73,200	1,080	17,800	3,290	4,000	4,210	103,000	4,210	13,400
30,000	389	8,130	3,290	110,000	764	15,300	3,290	12,300	3,820	146,000	3,820	22,000
50,000	106	3,290	932	47,700	187	5,260	911	5,050	1,060	61,300	1,060	12,600
70,000	71	3,130	469	32,900	91	3,220	454	4,880	534	44,100	534	11,100
100,000	63	4,390	253	25,100	45	2,080	216	3,840	295	35,400	295	10,800
150,000	31	3,070	90	12,300	16	926	82	1,990	107	18,300	107	6,100
200,000	21	3,170	60	11,600	10	687	56	1,770	72	17,300	72	6,360
300,000	12	2,940	34	10,300	5	452	33	1,610	41	15,300	41	6,040
500,000	13	9,530	26	22,600	3	448	28	4,300	32	36,800	32	15,600
All ranges	2,580	59,100	12,900	402,000	4,540	73,600	13,400	43,000	17,300	577,000	17,300	112,000
Female												
7,475	164	967	1,320	10,700	256	1,620	1,450	641	1,590	13,900	1,590	347
10,000	225	1,530	2,610	29,300	1,330	13,100	2,990	1,900	3,710	45,800	3,710	2,960
15,000	145	1,220	2,110	33,700	704	8,610	2,120	1,650	2,600	45,200	2,600	4,700
20,000	179	1,970	2,420	54,200	621	8,620	2,280	3,180	2,790	67,900	2,790	8,750
30,000	151	2,700	1,850	62,700	310	4,820	1,710	6,570	2,040	76,800	2,040	11,400
50,000	46	1,400	356	18,000	60	1,210	325	2,670	403	23,200	403	4,560
70,000	31	1,490	147	9,770	28	689	143	2,410	174	14,400	174	3,520
100,000	19	1,420	62	5,730	12	389	61	1,580	77	9,120	77	2,710
150,000	6	707	18	2,340	4	175	19	729	23	3,950	23	1,320
200,000	3	529	10	1,780	2	104	11	558	12	2,970	12	1,090
300,000	2	452	5	1,280	1	74	5	392	6	2,200	6	872
500,000	1	880	3	2,110	-	19	3	644	3	3,660	3	1,530
All ranges	973	15,300	10,900	232,000	3,330	39,400	11,100	22,900	13,400	309,000	13,400	43,800

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	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
England													
Total													
7,475		454	3,160	1,720	13,700	320	1,940	1,850	854	2,260	19,600	2,260	493
10,000		676	5,800	3,540	39,400	2,130	21,900	4,190	2,660	5,610	69,700	5,610	4,450
15,000		488	5,650	3,390	53,800	1,320	17,300	3,460	2,780	4,570	79,500	4,570	8,160
20,000		591	8,770	4,740	106,000	1,390	21,500	4,620	6,230	5,820	143,000	5,820	18,500
30,000		459	9,200	4,330	145,000	913	17,100	4,220	16,500	4,940	188,000	4,940	28,300
50,000		127	3,880	1,110	56,300	209	5,490	1,060	6,790	1,250	72,400	1,250	14,700
70,000		87	3,910	545	37,800	103	3,420	527	6,450	624	51,500	624	13,000
100,000		69	4,810	277	27,100	50	2,210	244	4,860	325	39,000	325	11,800
150,000		33	3,320	96	13,000	18	998	91	2,440	116	19,800	116	6,630
200,000		22	3,300	63	12,100	10	717	61	2,060	76	18,200	76	6,710
300,000		13	3,070	35	10,600	5	500	35	1,790	42	16,000	42	6,330
500,000		8	3,790	17	9,220	2	253	19	1,300	21	14,600	21	6,070
1,000,000		5	5,770	9	13,500	1	179	10	3,010	10	22,400	10	9,710
All Ranges		3,030	64,400	19,900	538,000	6,470	93,600	20,400	57,700	25,700	753,000	25,700	135,000
Male													
7,475		315	2,330	624	4,870	113	626	654	329	939	8,160	939	208
10,000		483	4,500	1,380	15,100	1,030	11,200	1,720	1,070	2,550	31,800	2,550	2,000
15,000		365	4,610	1,650	25,900	749	10,400	1,720	1,350	2,420	42,300	2,420	4,290
20,000		440	7,130	2,720	60,800	884	14,600	2,730	3,480	3,500	86,000	3,500	11,200
30,000		330	6,910	2,770	92,400	645	13,000	2,780	10,700	3,220	123,000	3,220	18,600
50,000		88	2,720	795	40,600	158	4,460	776	4,420	899	52,200	899	10,700
70,000		60	2,650	413	29,000	79	2,800	399	4,310	469	38,700	469	9,800
100,000		53	3,610	221	21,900	40	1,860	189	3,430	257	30,800	257	9,380
150,000		27	2,670	79	10,900	14	837	73	1,780	95	16,200	95	5,420
200,000		19	2,830	54	10,500	9	622	51	1,560	64	15,500	64	5,710
300,000		11	2,660	31	9,430	4	428	30	1,420	37	13,900	37	5,510
500,000		12	8,850	24	20,700	3	414	26	3,730	29	33,700	29	14,400
All ranges		2,200	51,500	10,800	342,000	3,730	61,200	11,200	37,600	14,500	492,000	14,500	97,200
Female													
7,475		139	823	1,100	8,810	208	1,310	1,200	525	1,320	11,500	1,320	286
10,000		193	1,300	2,160	24,300	1,090	10,700	2,460	1,590	3,060	37,900	3,060	2,440
15,000		124	1,040	1,740	27,800	574	6,960	1,750	1,430	2,150	37,300	2,150	3,870
20,000		151	1,650	2,020	45,200	505	6,910	1,890	2,750	2,320	56,500	2,320	7,290
30,000		129	2,290	1,560	52,800	268	4,140	1,440	5,740	1,720	65,000	1,720	9,680
50,000		39	1,160	311	15,700	52	1,030	283	2,360	350	20,200	350	3,980
70,000		26	1,260	132	8,770	25	622	127	2,150	155	12,800	155	3,150
100,000		16	1,210	56	5,170	11	349	55	1,430	68	8,150	68	2,420
150,000		6	652	17	2,150	4	161	18	663	21	3,620	21	1,210
200,000		3	478	9	1,660	2	94	10	493	11	2,720	11	996
300,000		2	418	4	1,210	1	72	5	367	6	2,070	6	821
500,000		1	713	2	1,980	-	18	3	578	3	3,290	3	1,370
All ranges		828	13,000	9,110	196,000	2,740	32,400	9,230	20,100	11,200	261,000	11,200	37,500
North East													
Total													
7,475		18	115	91	714	21	128	97	30	113	987	113	25
10,000		22	192	176	1,980	112	1,170	210	83	276	3,420	276	219
15,000		14	146	181	2,930	71	960	192	96	237	4,130	237	426
20,000		17	222	235	5,300	67	987	224	185	276	6,690	276	866
30,000		15	276	187	6,370	37	607	177	486	205	7,740	205	1,160
50,000		4	130	36	1,850	8	173	33	174	40	2,320	40	469
70,000		2	109	14	965	3	74	13	138	16	1,290	16	318
100,000		2	133	6	586	1	42	5	95	7	856	7	249
150,000		1	107	2	212	-	15	2	45	2	378	2	116
200,000		1	148	1	388	-	23	1	97	2	656	2	256
All Ranges		95	1,580	928	21,300	320	4,180	955	1,430	1,170	28,500	1,170	4,110
Male													
7,475		12	85	32	246	9	51	35	12	45	395	45	10
10,000		16	148	72	797	60	651	92	37	131	1,630	131	103
15,000		10	107	96	1,540	43	587	101	48	131	2,280	131	234
20,000		12	163	146	3,290	43	669	142	117	174	4,240	174	552
30,000		11	217	126	4,280	27	449	121	336	140	5,280	140	800
50,000		3	89	27	1,380	6	147	26	133	30	1,750	30	358
70,000		2	80	11	800	2	64	11	104	13	1,050	13	260
100,000		1	94	5	490	1	36	4	70	6	691	6	203
150,000		1	93	1	186	-	-	1	34	2	325	2	99
200,000		1	137	1	373	-	-	1	70	1	598	1	235
All Ranges		68	1,210	518	13,400	192	2,680	533	961	673	18,200	673	2,850
Female													
7,475		6	30	59	468	12	76	62	18	68	592	68	15
10,000		6	44	103	1,180	52	518	117	46	145	1,790	145	116
15,000		4	39	85	1,390	28	373	91	48	106	1,850	106	193
20,000		5	59	89	2,010	23	319	82	68	101	2,450	101	314
30,000		3	60	61	2,090	11	159	57	150	66	2,460	66	364
50,000		1	41	9	463	2	27	8	41	10	571	10	111
70,000		-	-	2	165	-	-	2	35	3	238	3	58
100,000		-	39	1	95	-	-	1	24	1	164	1	46
150,000		-	-	-	-	-	-	-	-	-	-	-	-
200,000		-	-	-	-	-	-	-	-	-	-	-	-
All Ranges		27	365	410	7,900	129	1,490	422	468	501	10,200	501	1,250

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	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
North West												
Total												
7,475	55	381	236	1,870	52	314	256	103	307	2,670	307	67
10,000	73	612	500	5,590	311	3,230	593	306	783	9,740	783	623
15,000	51	569	482	7,640	183	2,390	489	315	627	10,900	627	1,130
20,000	56	751	619	13,900	184	2,890	602	676	746	18,200	746	2,350
30,000	43	807	515	17,300	98	1,820	499	1,830	574	21,800	574	3,240
50,000	12	400	115	5,890	20	487	110	643	128	7,420	128	1,490
70,000	8	362	47	3,210	10	281	46	599	54	4,450	54	1,100
100,000	7	516	21	1,990	4	159	19	384	26	3,050	26	908
150,000	3	346	6	792	2	79	6	210	8	1,430	8	465
200,000	3	752	6	1,790	1	127	6	659	7	3,330	7	1,330
All Ranges	311	5,500	2,550	59,900	864	11,800	2,630	5,720	3,260	82,900	3,260	12,700
Male												
7,475	39	287	87	670	20	110	91	44	128	1,110	128	28
10,000	54	482	201	2,200	155	1,670	253	137	358	4,490	358	284
15,000	38	470	235	3,700	104	1,430	243	161	330	5,760	330	588
20,000	41	604	360	8,030	119	1,990	359	384	450	11,000	450	1,420
30,000	30	591	339	11,400	70	1,400	337	1,270	384	14,600	384	2,190
50,000	8	263	85	4,340	15	402	83	456	95	5,460	95	1,110
70,000	6	244	36	2,450	8	236	35	418	41	3,350	41	837
100,000	6	422	17	1,640	3	135	15	277	21	2,480	21	742
150,000	3	278	5	689	1	61	5	155	7	1,180	7	386
200,000	2	653	5	1,690	1	111	5	572	6	3,030	6	1,220
All Ranges	227	4,290	1,370	36,800	496	7,540	1,430	3,880	1,820	52,500	1,820	8,810
Female												
7,475	16	94	149	1,200	32	203	165	59	179	1,560	179	39
10,000	19	131	299	3,390	156	1,560	340	169	425	5,250	425	339
15,000	13	99	246	3,940	79	963	246	154	297	5,150	297	537
20,000	15	147	259	5,840	65	904	243	291	295	7,180	295	923
30,000	13	217	176	5,930	28	412	162	557	190	7,120	190	1,050
50,000	4	137	30	1,540	5	85	28	187	34	1,950	34	381
70,000	2	118	12	759	2	45	11	181	13	1,100	13	267
100,000	1	93	4	348	1	24	4	106	5	572	5	166
150,000	1	68	1	103	-	18	1	55	1	246	1	80
200,000	-	99	1	98	-	-	1	87	1	300	1	113
All Ranges	84	1,200	1,180	23,200	368	4,230	1,200	1,850	1,440	30,400	1,440	3,890
Yorkshire and the Humber												
Total												
7,475	43	297	185	1,480	36	217	203	76	239	2,070	239	52
10,000	57	502	372	4,190	214	2,210	438	229	572	7,120	572	458
15,000	38	431	360	5,760	131	1,690	363	223	466	8,100	466	835
20,000	46	670	458	10,200	134	2,020	445	486	550	13,400	550	1,740
30,000	36	722	368	12,300	78	1,360	358	1,180	414	15,600	414	2,340
50,000	9	281	74	3,710	15	381	73	455	84	4,830	84	971
70,000	7	323	32	2,150	7	229	31	407	38	3,100	38	780
100,000	5	418	15	1,360	3	125	14	317	19	2,220	19	661
150,000	2	202	4	550	1	49	5	155	6	956	6	316
200,000	2	517	4	994	1	126	5	423	5	2,060	5	818
All Ranges	245	4,360	1,870	42,700	621	8,400	1,930	3,950	2,390	59,500	2,390	8,970
Male												
7,475	30	219	67	518	16	88	72	32	99	856	99	21
10,000	41	387	148	1,640	115	1,240	188	95	269	3,360	269	209
15,000	29	343	179	2,850	78	1,070	185	114	251	4,380	251	448
20,000	34	536	275	6,180	87	1,370	270	286	342	8,380	342	1,090
30,000	26	551	249	8,290	57	1,070	247	795	284	10,700	284	1,620
50,000	6	182	54	2,750	12	309	54	304	62	3,550	62	723
70,000	5	208	25	1,710	5	187	23	262	29	2,360	29	600
100,000	4	312	12	1,150	2	109	11	234	15	1,810	15	543
150,000	2	161	4	484	1	43	4	120	5	808	5	269
200,000	2	475	4	929	1	117	4	309	5	1,830	5	731
All Ranges	179	3,370	1,020	26,500	374	5,610	1,060	2,550	1,360	38,000	1,360	6,250
Female												
7,475	12	78	118	967	20	129	130	44	140	1,220	140	30
10,000	16	115	224	2,550	99	968	249	133	303	3,760	303	249
15,000	9	88	181	2,900	53	616	178	108	215	3,720	215	388
20,000	12	134	183	4,050	47	645	175	200	208	5,030	208	647
30,000	9	171	119	4,040	20	288	111	383	130	4,880	130	721
50,000	3	99	19	957	4	72	19	151	22	1,280	22	248
70,000	2	114	7	441	2	42	8	145	9	743	9	180
100,000	1	105	2	205	1	16	3	83	3	410	3	118
150,000	-	-	1	66	-	-	1	35	1	148	1	47
200,000	-	-	-	65	-	-	1	114	1	230	1	87
All Ranges	66	988	855	16,200	247	2,790	874	1,400	1,030	21,400	1,030	2,710

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Continued
Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	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
East Midlands												
Total												
7,475	36	237	159	1,290	30	174	171	68	202	1,760	202	45
10,000	50	422	331	3,670	208	2,130	398	209	519	6,430	519	403
15,000	36	405	311	4,950	117	1,530	318	217	409	7,100	409	731
20,000	46	671	411	9,170	119	1,780	403	494	497	12,100	497	1,570
30,000	34	738	340	11,300	72	1,270	332	1,210	384	14,500	384	2,170
50,000	9	281	77	3,880	15	357	73	457	86	4,970	86	1,010
70,000	6	254	35	2,410	7	230	34	412	40	3,310	40	826
100,000	5	327	16	1,470	3	130	14	344	19	2,270	19	681
150,000	2	199	5	616	1	50	5	154	6	1,020	6	337
200,000	2	370	4	1,110	1	88	5	391	5	1,960	5	768
All Ranges	226	3,900	1,690	39,900	574	7,740	1,750	3,950	2,170	55,500	2,170	8,540
Male												
7,475	24	170	53	416	11	59	56	23	77	669	77	17
10,000	37	336	122	1,310	111	1,200	167	88	235	2,930	235	175
15,000	28	336	158	2,490	72	984	168	114	225	3,930	225	399
20,000	35	556	253	5,610	82	1,300	255	306	317	7,770	317	1,010
30,000	25	566	232	7,710	55	987	233	836	266	10,100	266	1,520
50,000	7	217	59	2,990	12	312	57	314	66	3,830	66	787
70,000	4	185	28	1,940	6	193	27	287	32	2,610	32	657
100,000	4	245	13	1,240	3	111	11	240	15	1,840	15	552
150,000	2	166	4	541	1	42	4	123	5	872	5	288
200,000	2	302	3	974	1	77	4	321	4	1,670	4	654
All Ranges	168	3,080	924	25,200	352	5,260	981	2,650	1,240	36,200	1,240	6,060
Female												
7,475	12	67	107	869	20	114	115	44	125	1,090	125	28
10,000	13	86	209	2,360	97	929	231	122	284	3,500	284	228
15,000	8	69	153	2,460	45	545	150	103	183	3,170	183	332
20,000	11	115	159	3,560	37	489	148	188	180	4,350	180	559
30,000	9	172	107	3,610	18	284	99	372	118	4,430	118	653
50,000	2	64	18	889	3	45	16	142	20	1,140	20	221
70,000	2	69	7	467	1	37	7	126	9	698	9	170
100,000	1	82	3	232	1	19	3	105	4	438	4	129
150,000	..	..	1	76	..	..	1	31	1	147	1	48
200,000	..	..	1	134	..	..	1	70	1	282	1	115
All Ranges	58	825	764	14,700	222	2,480	771	1,300	924	19,300	924	2,480
West Midlands												
Total												
7,475	42	288	184	1,470	37	223	199	86	237	2,060	237	52
10,000	61	507	389	4,330	238	2,480	468	256	611	7,580	611	480
15,000	45	493	375	6,040	131	1,650	372	232	484	8,420	484	871
20,000	52	739	505	11,300	139	2,070	489	555	601	14,700	601	1,910
30,000	38	760	405	13,500	80	1,420	395	1,420	453	17,100	453	2,570
50,000	9	300	85	4,310	16	405	83	503	96	5,520	96	1,110
70,000	6	298	39	2,630	8	238	38	485	44	3,650	44	916
100,000	5	351	17	1,570	4	171	16	364	21	2,460	21	738
150,000	3	261	5	599	1	58	5	165	6	1,080	6	355
200,000	2	469	5	1,290	1	106	6	527	6	2,390	6	939
All Ranges	263	4,470	2,010	47,100	656	8,830	2,070	4,590	2,560	65,000	2,560	9,940
Male												
7,475	30	226	65	506	13	68	69	34	96	834	96	21
10,000	44	407	156	1,710	123	1,350	203	98	285	3,560	285	221
15,000	34	407	190	3,060	75	1,010	192	123	263	4,600	263	473
20,000	40	609	308	6,910	93	1,450	309	345	380	9,310	380	1,210
30,000	27	571	267	8,860	58	1,080	267	976	302	11,500	302	1,730
50,000	7	222	64	3,260	13	339	63	359	73	4,180	73	850
70,000	4	204	32	2,200	6	200	31	327	35	2,930	35	741
100,000	4	275	14	1,310	3	146	13	263	17	2,000	17	605
150,000	2	217	4	539	1	43	4	122	5	921	5	303
200,000	2	400	5	1,170	1	90	5	459	6	2,120	6	831
All Ranges	195	3,540	1,100	29,500	387	5,770	1,160	3,110	1,460	41,900	1,460	6,930
Female												
7,475	11	62	119	961	24	155	131	52	141	1,230	141	31
10,000	16	99	234	2,620	115	1,140	265	158	326	4,010	326	259
15,000	11	86	185	2,980	55	648	180	109	221	3,820	221	399
20,000	12	130	197	4,420	46	622	180	210	222	5,380	222	694
30,000	10	189	138	4,690	22	339	128	443	150	5,660	150	838
50,000	2	78	21	1,050	4	66	20	144	24	1,340	24	261
70,000	2	94	7	431	2	38	7	157	9	721	9	175
100,000	1	76	3	261	1	25	3	101	4	461	4	133
150,000	..	45	1	59	..	..	1	43	1	162	1	52
200,000	..	..	1	117	..	..	1	68	1	269	1	108
All Ranges	68	928	905	17,600	270	3,060	916	1,480	1,100	23,100	1,100	2,950

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	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
East of England													
Total													
7,475	48	339	185	1,470	34	209	197	88	241	2,100	241	54	
10,000	82	707	384	4,260	245	2,500	468	313	625	7,780	625	491	
15,000	61	729	371	5,820	158	2,110	387	331	516	8,990	516	917	
20,000	80	1,270	533	11,800	171	2,690	530	749	676	16,500	676	2,140	
30,000	62	1,270	516	17,300	120	2,260	512	2,040	598	22,800	598	3,450	
50,000	16	462	137	7,020	26	652	132	843	155	8,980	155	1,820	
70,000	12	521	72	4,950	15	470	71	903	83	6,850	83	1,720	
100,000	8	527	36	3,530	7	308	31	626	42	4,990	42	1,520	
150,000	4	394	13	1,800	2	128	12	336	16	2,660	16	900	
200,000	6	1,850	15	4,710	2	189	15	859	18	7,610	18	3,040	
All Ranges	378	8,070	2,260	62,600	781	11,500	2,360	7,090	2,970	89,300	2,970	16,100	
Male													
7,475	34	252	64	502	11	66	67	29	98	848	98	22	
10,000	59	552	137	1,480	117	1,250	179	120	272	3,400	272	210	
15,000	46	606	176	2,720	90	1,280	190	163	273	4,770	273	479	
20,000	61	1,050	311	6,910	108	1,840	318	434	416	10,200	416	1,330	
30,000	46	969	343	11,500	87	1,750	348	1,340	405	15,500	405	2,360	
50,000	11	344	102	5,290	20	522	100	533	115	6,690	115	1,370	
70,000	8	361	57	3,960	12	392	56	621	65	5,340	65	1,350	
100,000	6	401	29	2,920	5	253	24	429	33	4,000	33	1,230	
150,000	3	312	12	1,590	2	107	10	244	13	2,260	13	768	
200,000	5	1,720	14	4,330	2	159	14	723	16	6,940	16	2,780	
All Ranges	281	6,570	1,240	41,200	454	7,620	1,310	4,640	1,710	60,000	1,710	11,900	
Female													
7,475	14	87	120	964	23	143	131	60	143	1,250	143	32	
10,000	23	155	246	2,780	129	1,250	289	193	354	4,370	354	281	
15,000	15	123	195	3,100	68	829	197	169	243	4,220	243	438	
20,000	18	226	222	4,910	63	853	212	314	260	6,310	260	812	
30,000	16	302	173	5,780	33	514	164	700	193	7,300	193	1,090	
50,000	4	117	35	1,740	6	130	32	310	40	2,290	40	450	
70,000	3	160	15	990	3	79	15	282	18	1,510	18	368	
100,000	2	126	7	609	2	55	7	197	8	987	8	299	
150,000	1	82	2	205	-	22	2	92	2	400	2	132	
200,000	1	128	1	377	-	30	2	136	2	671	2	262	
All Ranges	97	1,510	1,020	21,500	327	3,900	1,050	2,450	1,260	29,300	1,260	4,160	
London													
Total													
7,475	92	677	244	1,950	22	143	249	143	337	2,920	337	73	
10,000	121	1,130	470	5,280	193	1,990	479	398	709	8,800	709	589	
15,000	88	1,110	421	6,720	121	1,600	389	390	563	9,810	563	1,030	
20,000	103	1,690	708	16,300	137	2,090	633	937	851	21,000	851	2,760	
30,000	81	1,640	803	27,700	107	1,950	718	2,780	890	34,100	890	5,190	
50,000	26	756	247	12,900	31	807	219	1,320	272	15,800	272	3,250	
70,000	18	792	134	9,750	15	465	121	1,290	149	12,300	149	3,120	
100,000	15	1,010	74	7,640	9	403	63	1,080	84	10,100	84	3,100	
150,000	8	827	29	4,240	4	223	26	595	34	5,880	34	2,000	
200,000	19	8,120	52	22,300	5	422	50	2,810	62	33,700	62	13,800	
All Ranges	572	17,800	3,180	115,000	644	10,100	2,950	11,700	3,950	154,000	3,950	35,000	
Male													
7,475	65	497	109	869	7	39	107	57	169	1,460	169	37	
10,000	89	901	209	2,330	84	911	206	173	347	4,320	347	294	
15,000	69	940	200	3,170	60	827	182	184	294	5,120	294	535	
20,000	76	1,390	353	8,080	74	1,220	325	497	453	11,200	453	1,470	
30,000	56	1,210	436	14,800	64	1,290	410	1,740	497	19,100	497	2,900	
50,000	16	502	152	7,950	20	585	140	813	168	9,850	168	2,040	
70,000	12	528	89	6,510	10	334	82	813	99	8,190	99	2,090	
100,000	11	709	55	5,610	6	312	46	738	61	7,370	61	2,260	
150,000	6	626	22	3,180	3	180	19	413	26	4,400	26	1,490	
200,000	16	7,270	44	19,500	4	375	42	2,380	52	29,600	52	12,200	
All Ranges	417	14,600	1,670	72,100	332	6,060	1,560	7,810	2,170	101,000	2,170	25,300	
Female													
7,475	27	179	135	1,080	15	104	142	86	168	1,450	168	36	
10,000	32	230	261	2,940	109	1,080	273	226	362	4,480	362	295	
15,000	19	171	221	3,550	61	768	207	206	270	4,690	270	491	
20,000	27	303	355	8,190	62	870	307	440	398	9,810	398	1,290	
30,000	25	428	367	12,900	43	663	308	1,040	394	15,000	394	2,290	
50,000	10	254	95	5,000	11	222	79	509	103	5,980	103	1,200	
70,000	6	265	45	3,240	5	131	39	477	50	4,110	50	1,030	
100,000	4	304	20	2,020	3	91	18	339	23	2,760	23	839	
150,000	2	200	7	1,060	1	42	7	182	9	1,480	9	504	
200,000	3	846	8	2,810	1	47	8	426	10	4,130	10	1,650	
All Ranges	155	3,180	1,510	42,800	312	4,020	1,380	3,930	1,780	53,900	1,780	9,620	

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Continued
Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	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
South East												
Total												
7,475	74	509	257	2,030	48	287	276	148	342	2,980	342	75
10,000	119	1,020	531	5,810	348	3,570	652	499	877	10,900	877	687
15,000	94	1,090	522	8,180	243	3,230	562	580	750	13,100	750	1,320
20,000	116	1,710	784	17,400	266	4,330	794	1,320	1,010	24,800	1,010	3,190
30,000	95	1,890	794	26,300	199	4,060	802	3,560	935	35,800	935	5,380
50,000	27	838	239	12,000	53	1,550	239	1,670	276	16,100	276	3,260
70,000	19	813	130	8,980	28	1,050	128	1,570	150	12,400	150	3,130
100,000	14	1,010	71	7,120	14	657	62	1,190	83	9,980	83	3,040
150,000	7	672	25	3,450	5	285	22	548	29	4,960	29	1,670
200,000	10	3,120	32	11,300	5	442	30	1,780	37	16,600	37	6,730
All Ranges	575	12,700	3,380	103,000	1,210	19,500	3,570	12,900	4,490	148,000	4,490	28,500
Male												
7,475	50	369	89	694	15	77	92	54	137	1,190	137	31
10,000	82	768	192	2,090	153	1,660	245	181	375	4,700	375	294
15,000	68	862	236	3,660	133	1,880	264	262	382	6,660	382	664
20,000	85	1,390	431	9,540	166	2,940	453	679	589	14,500	589	1,880
30,000	68	1,430	504	16,700	139	3,100	524	2,190	608	23,400	608	3,540
50,000	19	584	176	8,970	41	1,270	178	1,050	203	11,900	203	2,440
70,000	14	577	102	7,180	21	876	100	1,060	117	9,700	117	2,460
100,000	11	759	59	6,000	11	572	50	850	68	8,180	68	2,510
150,000	6	555	21	2,990	4	246	18	409	25	4,200	25	1,410
200,000	9	2,820	28	10,200	4	400	26	1,430	33	14,900	33	6,020
All Ranges	412	10,100	1,840	68,000	687	13,000	1,950	8,170	2,540	99,300	2,540	21,300
Female												
7,475	24	140	168	1,340	33	210	184	94	205	1,780	205	44
10,000	36	256	339	3,730	195	1,920	406	318	502	6,210	502	393
15,000	26	227	286	4,520	111	1,350	298	319	369	6,410	369	660
20,000	31	324	353	7,860	100	1,390	341	638	418	10,200	418	1,310
30,000	27	457	290	9,600	60	963	278	1,370	327	12,400	327	1,840
50,000	8	254	62	3,040	13	274	60	618	72	4,190	72	821
70,000	5	236	28	1,790	6	177	28	510	33	2,720	33	666
100,000	3	254	12	1,120	2	85	12	338	15	1,800	15	533
150,000	1	117	4	457	1	39	4	139	4	753	4	253
200,000	1	296	4	1,090	1	42	4	349	5	1,780	5	714
All Ranges	163	2,560	1,540	34,600	522	6,450	1,620	4,700	1,950	48,300	1,950	7,240
South West												
Total												
7,475	47	314	178	1,400	40	244	201	112	237	2,070	237	52
10,000	90	706	388	4,280	257	2,590	481	365	638	7,930	638	498
15,000	62	676	366	5,730	168	2,180	392	394	516	8,980	516	905
20,000	75	1,040	484	10,600	172	2,690	501	832	621	15,200	621	1,940
30,000	55	1,100	406	13,100	120	2,350	427	1,980	488	18,500	488	2,750
50,000	15	432	96	4,690	25	676	97	724	113	6,520	113	1,310
70,000	9	434	42	2,710	11	382	44	645	51	4,170	51	1,040
100,000	7	513	20	1,840	5	216	20	469	25	3,030	25	898
150,000	3	310	6	787	2	111	7	235	8	1,440	8	471
200,000	3	593	5	1,540	1	127	6	609	7	2,870	7	1,110
All Ranges	367	6,120	1,990	46,600	802	11,600	2,180	6,360	2,700	70,700	2,700	11,000
Male												
7,475	31	227	59	446	13	69	65	44	90	787	90	20
10,000	60	518	144	1,560	115	1,220	189	141	274	3,440	274	213
15,000	44	540	177	2,740	94	1,310	193	179	274	4,770	274	473
20,000	55	831	284	6,230	111	1,870	301	430	381	9,360	381	1,200
30,000	39	806	274	8,860	87	1,840	294	1,260	335	12,800	335	1,910
50,000	11	320	74	3,680	20	572	76	462	87	5,040	87	1,020
70,000	6	261	34	2,220	9	319	34	410	39	3,210	39	806
100,000	6	388	17	1,570	4	187	16	332	21	2,470	21	738
150,000	3	257	6	688	2	104	6	160	7	1,210	7	394
200,000	3	544	5	1,400	1	117	5	448	6	2,500	6	983
All Ranges	257	4,690	1,070	29,400	455	7,600	1,180	3,860	1,510	45,500	1,510	7,760
Female												
7,475	16	86	120	957	27	175	136	68	147	1,290	147	32
10,000	30	188	245	2,720	143	1,370	293	224	364	4,500	364	285
15,000	18	136	190	2,990	74	868	199	215	242	4,210	242	433
20,000	20	210	201	4,360	61	824	200	402	240	5,800	240	736
30,000	15	290	132	4,210	33	518	132	721	153	5,730	153	839
50,000	4	112	21	1,000	5	104	21	261	26	1,480	26	287
70,000	3	173	9	490	3	63	10	235	12	961	12	232
100,000	2	125	3	268	1	29	4	137	5	560	5	160
150,000	1	53	1	99	-	7	1	75	1	234	1	77
200,000	..	..	1	146	..	..	1	161	1	366	1	126
All Ranges	110	1,420	921	17,200	347	3,960	996	2,500	1,190	25,100	1,190	3,210

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Continued
Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	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
Wales													
Total													
7,475		24	157	102	795	23	133	112	45	130	1,130	130	28
10,000		36	293	223	2,490	141	1,470	269	133	352	4,380	352	278
15,000		25	270	215	3,410	93	1,240	225	130	290	5,050	290	515
20,000		31	435	258	5,680	93	1,470	264	288	324	7,870	324	1,010
30,000		22	415	213	7,210	44	787	208	603	240	9,020	240	1,340
50,000		6	188	41	2,090	10	228	41	223	47	2,730	47	550
70,000		3	155	14	933	3	95	14	170	16	1,350	16	336
100,000		3	239	6	564	1	45	6	105	8	954	8	282
150,000		1	112	2	230	-	25	2	58	3	424	3	137
200,000		1	122	1	294	-	14	1	91	2	521	2	199
All Ranges		152	2,390	1,080	23,700	410	5,500	1,140	1,850	1,410	33,400	1,410	4,680
Male													
7,475		16	114	35	268	9	47	39	20	52	449	52	11
10,000		26	228	92	1,010	72	766	114	53	164	2,060	164	130
15,000		19	223	107	1,680	54	750	114	77	157	2,730	157	275
20,000		23	348	148	3,270	60	974	155	161	195	4,750	195	610
30,000		16	315	140	4,720	32	612	139	404	160	6,050	160	909
50,000		4	136	31	1,610	7	180	31	149	36	2,070	36	421
70,000		2	96	11	745	2	74	11	112	12	1,030	12	257
100,000		3	193	5	473	1	40	5	78	7	784	7	233
150,000		1	97	2	205	-	20	2	41	2	363	2	117
200,000		1	109	1	263	-	-	1	80	1	465	1	177
All Ranges		111	1,860	573	14,200	238	3,480	610	1,180	787	20,800	787	3,140
Female													
7,475		7	43	67	527	14	86	72	26	78	681	78	17
10,000		10	65	131	1,480	70	700	156	79	188	2,320	188	148
15,000		6	47	107	1,730	39	490	111	53	133	2,320	133	241
20,000		8	86	110	2,420	33	494	109	127	129	3,120	129	398
30,000		6	101	73	2,490	12	175	69	199	80	2,960	80	434
50,000		1	53	10	485	2	48	10	75	11	660	11	129
70,000		1	59	3	188	1	22	3	58	4	327	4	79
100,000		-	46	1	91	-	-	1	27	1	170	1	49
150,000		-	-	-	-	-	-	-	-	-	62	-	20
200,000		-	-	-	-	-	-	-	-	-	-	-	-
All Ranges		41	527	503	9,460	172	2,030	531	672	626	12,700	626	1,540
Scotland													
Total													
7,475		34	221	183	1,460	38	231	196	66	227	1,980	227	50
10,000		52	444	375	4,220	231	2,410	452	200	586	7,270	586	462
15,000		39	410	365	5,880	139	1,830	367	193	477	8,310	477	860
20,000		49	678	524	11,800	159	2,450	516	453	629	15,300	629	1,990
30,000		40	833	453	15,500	87	1,620	440	1,250	508	19,200	508	2,880
50,000		13	443	111	5,720	21	538	106	529	125	7,230	125	1,460
70,000		8	391	44	2,990	8	257	44	505	50	4,150	50	1,010
100,000		7	521	22	2,190	4	144	19	306	27	3,160	27	925
150,000		3	263	7	872	1	53	6	167	8	1,360	8	433
200,000		3	822	6	1,780	1	85	6	723	7	3,410	7	1,190
All Ranges		247	5,020	2,090	52,300	689	9,620	2,150	4,390	2,640	71,400	2,640	11,300
Male													
7,475		22	151	66	514	14	77	67	21	88	764	88	19
10,000		38	332	142	1,560	116	1,260	183	71	259	3,230	259	200
15,000		28	312	171	2,760	73	1,010	172	90	239	4,170	239	428
20,000		35	514	301	6,760	98	1,580	301	239	371	9,090	371	1,180
30,000		28	602	288	9,850	63	1,240	287	793	328	12,500	328	1,900
50,000		9	303	83	4,330	17	441	81	348	93	5,430	93	1,110
70,000		6	259	34	2,390	7	226	34	341	39	3,220	39	792
100,000		5	410	19	1,890	3	120	16	215	22	2,630	22	771
150,000		2	235	6	787	1	49	5	133	7	1,200	7	385
200,000		2	637	5	1,660	1	76	5	652	7	3,030	7	1,040
All Ranges		175	3,760	1,120	32,500	393	6,090	1,150	2,900	1,450	45,300	1,450	7,820
Female													
7,475		12	69	117	947	24	154	129	45	139	1,220	139	31
10,000		15	111	233	2,650	115	1,150	269	129	328	4,040	328	262
15,000		11	98	193	3,130	66	820	195	103	238	4,150	238	432
20,000		14	164	223	5,000	62	863	215	213	258	6,250	258	802
30,000		12	230	165	5,610	24	379	153	456	180	6,680	180	981
50,000		4	140	28	1,390	5	97	25	181	32	1,810	32	349
70,000		3	132	9	600	2	31	10	164	11	927	11	220
100,000		1	111	3	303	1	25	4	91	4	529	4	154
150,000		-	-	1	85	-	-	1	34	1	150	1	48
200,000		-	185	1	121	-	-	1	71	1	386	1	150
All Ranges		72	1,270	973	19,800	297	3,530	1,000	1,490	1,190	26,100	1,190	3,430

3.11 Income and tax, by gender, region and country, 2011-12

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	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
Northern Ireland												
Total												
7,475	18	124	57	455	9	45	59	22	74	646	74	17
10,000	24	199	123	1,390	54	534	124	54	175	2,170	175	146
15,000	15	164	120	1,940	35	453	110	48	149	2,600	149	272
20,000	20	240	151	3,410	38	587	140	107	179	4,350	179	564
30,000	18	320	112	3,800	20	388	107	290	128	4,800	128	718
50,000	5	144	21	1,050	4	111	20	103	24	1,410	24	279
70,000	3	141	7	451	2	72	7	92	9	756	9	184
100,000	2	185	4	323	1	30	4	78	5	617	5	182
150,000	1	41	1	104	..	..	1	28	1	187	1	62
200,000	1	217	1	192	..	..	1	123	2	556	2	202
All Ranges	107	1,770	595	13,100	163	2,260	573	947	746	18,100	746	2,630
Male												
7,475	13	97	19	144	3	17	20	11	31	268	31	7
10,000	18	153	53	598	27	271	55	23	84	1,040	84	70
15,000	12	131	62	994	19	246	57	28	80	1,400	80	145
20,000	15	182	90	2,050	21	338	82	59	108	2,630	108	343
30,000	14	252	67	2,260	15	298	67	195	80	3,000	80	453
50,000	4	102	15	751	3	90	15	68	17	1,010	17	206
70,000	2	105	5	340	2	60	6	74	7	578	7	142
100,000	2	136	3	261	1	25	3	58	4	481	4	143
150,000	-	37	1	88	..	..	1	22	1	158	1	52
200,000	1	179	1	181	..	..	1	103	1	487	1	175
All Ranges	80	1,370	316	7,670	92	1,380	307	641	414	11,100	414	1,740
Female												
7,475	5	27	37	311	5	28	38	12	43	378	43	10
10,000	6	46	69	790	27	263	69	31	91	1,130	91	77
15,000	3	33	58	941	16	207	53	20	69	1,200	69	127
20,000	6	59	60	1,360	16	249	57	49	71	1,720	71	221
30,000	4	67	45	1,540	5	90	40	95	48	1,790	48	265
50,000	1	41	6	297	1	20	6	35	7	393	7	73
70,000	1	36	2	111	..	..	2	19	2	178	2	42
100,000	1	49	1	62	..	..	1	20	1	135	1	39
150,000	..	..	..	..	..	..	..	..	..	..	..	..
200,000	..	..	..	..	..	..	..	..	..	..	..	..
All Ranges	27	400	278	5,440	72	878	266	306	333	7,030	333	891

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

Notes on the Table

Income and tax, by gender, region and country, 2011-12

- Estimates for sub-UK geographical areas (e.g. by country, region, county etc) should be treated with particular caution (see Personal Incomes Statistics release Annex B)
- This table gives distributions of total income and tax for United Kingdom, England, Wales, Scotland and Northern Ireland. The information is presented on a region basis for England. The numbers of individuals with self employment income are consistent with the definition used for Table 3.6 and only include people who are liable to tax in 2011-12.
- The breakdown of income is restricted to profit, employment and pension income. Separate figures for property, interest, dividend and other income are not given because, as explained in the Notes to the table 3.7 paragraph 2, large amounts of these sources of income are imputed for the Survey of Personal Incomes. Estimates have been made for the United Kingdom in tables 3.1 to 3.10 but the methods used are not sufficiently reliable to give distributions for the regions. It should not be assumed, therefore, that an estimate of the distribution of property, interest, dividend and other income obtained by subtracting profit, employment and pension income from total income in a region would be reliable.
- 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.
- 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 changed the definition to encompass all taxpayers who have a self-employment source.
- 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.
- The notes to Table 3.7 also apply to this table.

Annex B: Data sources and Methodology

The data sources and methods used to compile statistics in this release are set out below:

The tables in this publication are derived from the annual Survey of Personal Incomes (SPI).

The sample survey is based on information held by HMRC on persons who could be liable to UK income tax for the income tax year. It is carried out annually and covers the income assessable for tax in each tax year. The tables in this publication are based on the surveys for 2011-12 and earlier.

Samples were selected from three HMRC operational computer systems, which are as follows:

1. The National Insurance and PAYE Service (NPS) system covers all employees and occupational pension recipients with a Pay-As-You-Earn (PAYE) record.
2. The Computerised Environment for Self Assessment (CESA) system covers people with self-employment, rental or untaxed investment income. It also covers directors, those subject to higher rate tax and other people with complex tax affairs. Where people have both NPS and CESA records, their CESA record is selected because it provides a more complete picture of their taxable income.
3. The Claims system covers people without NPS or CESA records who have had too much tax deducted at source and claim a repayment.

Separate samples were drawn from each of these systems and different sampling strategies were used for each. The samples were structured as follows:

(a) The PAYE population from NPS was stratified by gender and by the sum of pay plus occupational pension income for the previous tax year. Where no previous year's income was available cases were stratified by gender and by whether they were a higher rate or additional rate taxpayer for the current tax year based on information available at the time the sample was drawn. The sampling fractions varied from 1 in 10 for individuals with high incomes and rare allowances to about 1 in 200 for people with low combined pay and pensions. In all, about 403,000 individuals were selected from NPS for inclusion in the 2011-12 SPI.

(b) For the SA population from CESA, the main source of income (self employment or employment/occupational pension) and ranges of income and tax were used to stratify the sample, with the sampling fraction varying from 1 in 1 for cases with very high income or tax up to about 1 in 200 for employees and occupational pensioners with smaller income or tax for 2011-12. In all,

about 277,000 individuals were selected from SA for inclusion in the 2011-12 SPI.

(c) For claims cases, a random sample of about 1 in 20 was selected for inclusion in the SPI. This led to around 10,500 cases being selected for the survey.

Once data was collected for the three constituent parts of the sample, the data sets were joined together. After allowing for non-response and for records that failed data validation tests, there were about 690,500 valid cases on the 2011-12 final SPI file.

Coverage of the SPI

Not all of the individuals in the SPI sample are taxpayers. About 23 per cent have no income tax liability because deductions and reliefs and personal allowances exceed their total income. Where income exceeds the threshold for the operation of PAYE (£7,475 for 2011-12), the SPI provides the most comprehensive and accurate official source of data on personal incomes. However, as HMRC does not hold information for all people with personal incomes below this level, the SPI is not a representative data source for this part of the population and no attempt has been made to estimate the numbers of cases below the tax threshold or the amount of their incomes.

Therefore the National Statistics in this publication, with the exception of tables 3.9 and 3.10, only cover individuals liable to UK income tax (taxpayers) and their incomes and the lowest level of total income in any of these tables is the 2011-12 personal allowance of £7,475.

Most sources of income are liable for income tax and adding all these sources together will give an individual's total income assessable for tax for the tax year. There are some sources of income that are not liable for tax. As they do not contribute towards an individual's taxable income; they are excluded from the SPI. These sources include some social security benefits and income from some tax efficient savings vehicles (e.g. Individual Savings Accounts and some National Savings & Investment products).

Capital Gains arising from the disposal of assets are subject to Capital Gains Tax (CGT) and are not treated as income for income tax purposes, so gains from the disposal of assets are not included in the SPI.

The coverage of investment income for the sample drawn from NPS is incomplete. This is because HMRC does not need information on interest from which tax has been deducted at source nor dividends and associated tax credit to operate the PAYE system for most individuals. In order to create a full picture of total income for this survey, it is necessary to impute values of bank and building society interest and dividends to some sample cases.

For interest and dividends imputation, the amount for each SPI case:

- is known for cases in Self Assessment from the amount declared on the Self Assessment Return
- can be inferred or estimated reasonably for NPS cases where there is an adjustment to the tax code for higher rate taxpayers
- is supplemented with information from interest paying institutions
- is unknown for NPS cases where there is no coding adjustment – typically no liability at the higher rate.

Where no information at case level is available from HMRC administrative systems, estimated values are imputed to cases so that the population as a whole has amounts consistent with evidence from other sources (for example, amounts of tax accounted for by deposit takers and the propensity to hold interest bearing accounts as indicated by household surveys).

For interest income, starting from control totals at UK level, for the number of cases with interest and the total amount of that interest, the numbers of cases and amounts of interest in Self Assessment cases and those NPS cases with coding adjustments are deducted to leave targets for the remainder of the taxpayer population. These targets are at UK level – no attempt is made to control the targets to sub-UK geographical units. The cases to which amounts are attached by the imputation process and the amounts attached are determined by probabilistic methods with just the UK targets and distributions in mind. For dividend income, the number of non SA cases with dividend income and distribution of imputed amounts were inferred from Family Resources Survey data for 2011-12.

As with investment income, HMRC does not have complete information about superannuation or personal pension contributions.

Under PAYE, tax is paid on pay after the deduction of superannuation contributions and therefore HMRC does not need to record the contributions deducted from gross pay. For a small proportion of individuals, the superannuation contribution has been taken directly from an end of year return submitted by employers. For others, their total amount of superannuation contributions has been estimated and has been distributed among earners in the SPI sample, based on information from the Annual Survey of Hours and Earnings produced by the Office for National Statistics.

Relief at basic rate is given at source for employee contributions to personal pensions. As this is the correct amount of relief for basic rate taxpayer employees, HMRC does not need to collect personal pensions data for this group of taxpayers. To compile complete estimates for personal pensions and total income for the SPI, a significant proportion of the amount of personal pension contributions has been imputed using data from external data sources. The estimated value for this and for superannuation contributions has been combined with other pension reliefs and included in these statistics.

UK Standard Industrial Classification of Economic Activities 2007 (SIC2007)

For table 3.9, the 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. The exception is that Section M (Professional, Scientific and Technical Activities) has been split into two parts so that Legal and Accounting activities, a significant component of self employment activity, can be separately identified.

The Table below shows the SIC2007 Section letter and range of SIC2007 5-digit codes that form each industry category in table 3.9.

Table 3.9 Category	Section	SIC2007 codes
Agriculture, Forestry and Fishing	A	01110 – 03220
Manufacturing	C	10110 - 33200
Construction	F	41100 - 43999
Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	G	45110 – 47990
Transportation and Storage	H	49100 – 53202
Accommodation and Food Service Activities	I	55100 – 56302
Information & Communication	J	58110 – 63990
Financial, Insurance and Real Estate Activities	K, L	64110 - 68320
Legal & Accounting Activities	M	69100 – 69203
Other Professional, Scientific and Technical Activities	M	70100 – 75000
Administrative and Support Service Activities	N	77110 – 82990
Education	P	85100 – 85600
Human Health and Social Work Activities	Q	86100 - 88990
Arts, Entertainment and Recreation	R	90010 – 93290
Other Industries	B, D, E, O, S, T and U	05100 – 09900 35110 – 39000 84110 – 84300 94110 – 99000
Unknown Industries		Blank or invalid values

More information about SIC2007 can be found on the ONS website at:
<http://www.ons.gov.uk/ons/guide-method/classifications/current-standard-classifications/standard-industrial-classification/index.html>

Estimates and measures of precision

Population and sample design

The SPI aims to cover all individuals with a UK income tax liability. The sample drawn from HMRC operational computer systems will include some cases where income is less than allowances so no tax liability arises. The section above explains how the records in each operational computer system are grouped (stratified) before the sample is selected. A random sample of records is drawn from each grouping (stratum) - the proportion of cases selected varies from stratum to stratum.

Reliability of estimates

As with all sample surveys, estimates from the SPI have a sampling error attached to them. A statistic (e.g. an estimate of a mean or a total from a random sample) will be subject to sampling variation - its value will vary from one sample to the next if repeated random samples are drawn. The Standard Error of the statistic measures the extent of the variability. It depends on how much spread exists in the observations from the sample and the size of the sample.

In general, the larger the sample size, the smaller the Standard Error. To a lesser extent, the standard error of the statistic will decline as the proportion of the population surveyed increases, but only by taking measurements for the whole population can sampling error for the statistic be removed entirely.

A Confidence Interval for the statistic is constructed from the Standard Error. It gives an estimated range of values which is likely to include the unknown population parameter that has been estimated by the statistic. If independent samples are taken repeatedly from the same population and the Confidence Interval is calculated for each sample, then a proportion (known as the Confidence Level) of such intervals will include the unknown population parameter.

A 95% Confidence Interval is one that if compiled repeatedly would encompass the population parameter 19 times in 20. For a given sample size, narrower intervals can be compiled if a greater risk of failing to encompass the true population value is acceptable, whereas if greater certainty of including the true value is required, the interval will be wider.

The Upper and Lower boundaries of the Confidence Interval are called the Confidence Limits. They are a function of the statistic, the Standard Error of the statistic and the degree of confidence required of the interval.

The calculation of sampling errors assumes a simple random sampling method but can be extended to more complex sample designs. The sample for the SPI, as described earlier, is selected using a stratified sample.

Precision of estimates: sub UK areas

The population is not stratified by geographical area before the SPI sample is selected. Estimates of taxpayer numbers for low level geographical areas of the UK depend on measuring the proportion of the UK population which belong to the area. Typically these proportions are very small and to ensure high precision for any estimated proportion, the sample size across the UK needs to be large.

The table below gives an indication of the level of precision which may be assumed, with 95% confidence, for an estimate of taxpayer numbers from a simple random sample as large as the 2003-04 SPI. It shows that for estimated populations of 2.5 million or more, the estimate will be within 1% of the true population with 95% confidence. As the estimated population falls, the level of Confidence Interval reduces more slowly, thus increasing in size relative to the estimate. For a typical Parliamentary Constituency with an estimated taxpayer count of 46 thousand, the true figure may lie between 42 thousand and 50 thousand. The error could be +/- 8% of this estimate. For a large Parliamentary Constituency, the error may be about 4 thousand (7% of the estimate), while for a small constituency, the error may be 3 thousand (about 9%).

Survey of Personal Incomes: Confidence Intervals for estimates of taxpayer numbers⁽¹⁾

Geographical area	Estimated value	Confidence Limits		95% Confidence Interval (+/-)	As % of estimate
	Number (thousands)	Lower limit	Upper limit	Number (thousands)	
		Number (thousands)			
Government Office Region (medium)	2,500	2,475	2,525	25.0	1.00%
County (large)	500	488	512	11.6	2.32%
County (small)	200	193	207	7.4	3.69%
Parliamentary Constituency					
Large	57	53	61	4.0	6.93%
Medium	46	42	50	3.6	7.72%
Small	34	31	37	3.1	8.98%

⁽¹⁾ Assumes a taxpayer population of 29 million, a simple random sample of 400 thousand.

In practice, estimates will reflect the more complex SPI sample design.

Broadly speaking, as sample size changes by a factor x , the Confidence Interval will change by a factor $1/\sqrt{x}$, so a fourfold increase in sample size will halve the Confidence Interval.

Year on year changes in published estimates of taxpayer numbers within small geographical areas (e.g. districts and constituencies) should be viewed with caution. They involve measuring small differences between two very small proportions. The Confidence Interval for the difference could be large relative to the measured difference, so any observed change may be due to sampling fluctuation alone.

Similar precision, or relative precision, to those shown in the table above in estimates for subsets of taxpayers (e.g. pensioners or higher rate taxpayers) in small geographical areas (e.g. districts and constituencies) requires even greater national samples, far in excess of the present sample size of the SPI. Estimates in such detail are not considered sufficiently reliable to be published.

Methodological Changes since the 2010-11 SPI

Changes to the PAYE Data

There have been no changes to the PAYE data

Changes to the Self Assessment Data

There have been no changes to the Self Assessment data

Changes to the Claims Data

There have been no changes to the claims data.

Changes to the Imputation Process

The imputation of superannuation contributions has been improved through the utilisation of P14 End of Year Summary information (part of the Employer Annual Return) to identify superannuation contributions. (P14s contain information on income subject to tax and income subject to NICS, as superannuation contributions are only subject to NICs these can be reliably identified).

Annex C: Glossary of Terms

Annex C aims to explain acronyms, abbreviations and terms associated with personal incomes and income tax liabilities.

Allowances

The amount of income which an individual can receive before being liable for income tax. The personal allowance is an example of an allowance.

Average rate of Tax

The ratio of income tax liability to total income, where income is measured before deductions, reliefs and allowances.

Basic rate limit

This is the highest income point for taxable income (after allowances) at which basic rate income tax is charged.

CESA (Computerised Environment for Self Assessment)

This is the computer system used to administer Self Assessment from which SA data for the SPI has been extracted since 1996-97. See Self Assessment (SA).

COP (Computerisation of PAYE)

The computer system which used to administer PAYE until being replaced by NPS and from which PAYE data for the SPI was extracted for tax years 1997-98 to 2007-08 inclusive.

Deductions and Reliefs

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 occupational and personal pensions, and a variety of other Deductions and Reliefs including charitable giving and loss relief etc.

Dividend Income

Income derived from shares.

Geographical Areas

Some tables present information for sub-UK areas described as Government Office Region, County, District and Parliamentary Constituency. Administrative and Political geographical areas are not held on taxpayers' records. For the SPI, the areas are attached by matching the individual's postcode to the Office for National Statistics Postcode Directory.

Industry

Industry categories are based on UK Standard Industrial Classification of Economic Activities 2007 (SIC2007). Income from self employment (sole trade and partner) is assigned an industry using the nature of business text descriptions supplied on Self Assessment Returns.

National Insurance and PAYE System (NPS)

NPS is the computer system HMRC uses to administer PAYE. It replaced COP and is the source of PAYE data for SPI for tax year 2008-09 onwards.

National Insurance Recording System 2 (NIRS2)

This computer system is used to monitor payment of National Insurance (NI) contributions and to calculate and prove entitlement to contributory benefits. These include Job Seekers Allowance (JSA) and the National Insurance Pension. It provides contribution information to a number of government departments.

P14s

Form P14 is an End of Year summary for an employment that is submitted by the employer to HMRC, showing pay, tax and NI contributions for the year. The employer provides similar information to the employee on an end of year certificate, form P60.

Pay As You Earn (PAYE)

PAYE is the system used by HMRC to collect and account for income tax on earnings from employment and pensions. Income Tax and National Insurance Contributions are deducted by the employer and paid over to HMRC on behalf of the individual for each pay period.

Personal Allowance

This is the amount of income you can receive for the tax year without having to pay tax on it.

Savings Income

A particular class of income that includes interest on bank and building society accounts.

Self Assessment (SA)

SA is a system where an individual declares their income and can calculate their own income tax due after the end of the tax year. Taxpayers included in SA can be higher earners, self-employed and taxpayers with complex tax affairs.

Starting rate limit/Starting rate for savings limit

This is the highest income point for taxable income (after allowances) at which starting rate income tax is charged. From 2008-09 the starting rate was abolished for non-savings income and applied only to non-dividend savings income.

Superannuation contributions

These are the regular amounts paid by an employee into an employer occupational pension fund which are deducted from the employee's salary. Superannuation contributions to an authorised fund or scheme are not liable to income tax and the employer would deduct the amount of superannuation contributions from the gross pay before assessing the income tax liability through PAYE.

Survey of Personal Incomes (SPI)

An annual survey of individuals who could be liable for income tax derived from HMRC administrative systems holding data on persons within PAYE, SA and income tax claims.

Tax liabilities

The amount of income tax due on taxable income after applying tax rates to the tax base. The income tax liability for each sample case in SPI is calculated by reference to the amounts of income by type, deductions and reliefs and the tax regime parameters that apply for the year. The calculated liability for a tax year will differ from the amount of tax receipts collected in a financial year.

Tax receipts

The amount of income tax collected by HMRC. The SPI measures the amount of income tax liability for a tax year, but not the amount of receipts in the financial year.

Taxable income

Income assessable to income tax after allowances.

Taxpayer

An individual calculated to have a positive income tax liability for the tax year, based on the income, allowances, reliefs and deductions for the year.

Total income

The sum of an individual's components of income taken into account in calculating income tax. This includes earnings from employment, profits from self-employment, pension income, some social security benefits, savings income, income from shares (dividends), rental income, and income paid from trusts. It excludes:

- gains from the disposal of assets that are classified as capital gains
- interest, dividends or bonuses from tax exempt investments (for example, ISAs and National Savings & Investments Savings Certificates)
- interest and terminal bonuses from Save As You Earn Schemes
- Premium Bond, National Lottery and gambling prize winnings

It is before relief for contributions to occupational and personal pensions, other deductions and reliefs or personal allowances.

In the tax system, income is streamed into three main categories: Dividends; Savings Income (not dividends); Non-savings income as different rules apply.