# 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 ncome (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	£	9
0	777	-	392	10,500	182	2,390	317	4,490	777	17,400	22,300	(
1	232	54	135	2,590	54	676	85	527	232	3,840	16,600	
500	178	133	97	1,520	42	465	62	349	178	2,470	13,900	!
1,000	317	469	153	2,220	70	781	108	546	317	4,010	12,700	1
2,000	279	691	114	1,510	62	638	88	405	279	3,240	11,600	2
3,000	272	950	98	1,130	50	500	80	328	272	2,910	10,700	3
4,000	277	1,250	85	930	47	416	76	324	277	2,920	10,500	4
5,000	755	4,790	164	1,630	93	817	186	752	755	7,990	10,600	6
7,500	518	4,460	108	1,160	61	533	137	538	518	6,690	12,900	6
10,000	609	7,450	127	1,490	78	771	191	744	609	10,500	17,200	7
15,000	388	6,730	74	785	46	449	133	481	388	8,450	21,700	8
20,000	404	9,800	79	1,060	50	542	164	844	404	12,300	30,400	8
30,000	258	9,710	63	1,070	34	420	140	588	258	11,800	45,700	8
50,000	129	8,930	45	1,330	19	367	96	639	129	11,300	87,200	7
100,000	95	25,100	41	1,750	9	305	84	1,440	95	28,600	301,000	8
All ranges	5,490	80,600	1,770	30,700	897	10,100	1,950	13,000	5,490	134,000	24,500	6

Source: Survey of Personal Incomes, 2011-12

Table updated January 2014

#### Notes on the table

Income of individuals with self employment sources, 2011-12

- 1. Self employment income is as defined in the 'Notes to the table T3.6 paragraph 3'. Individuals are included in this according to whether (and how many) sets of pages covering income from trades or from partnerships were completed in the tax return. Such pages are required for all trades, and for all shares in partnerships, trading at any time in the tax year. If for any individual or source a loss is made, or the profits are completely offset by the deduction of capital allowances and/or losses brought forward from earlier years, the individual or source is included in the table but the amount of self-employment income is shown as nil.
- 2. Although special rules apply to businesses which have recently started or ceased trading, the general rule is that the profit assessable for 2011-12 are those earned in the business accounting periods ending in 2011-12. On average, profits assessable for 2011-12 may be regarded as profits arising in the calendar year 2011.
- 3. 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 ths table.
- 6. For more information about the SPI and symbols used in this table, please refer to Personal Income Statistics release



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