

3.6 Earned income, 2010-11

Taxpayers only

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

Range of total income (lower limit) £	Self-employment income			Employment income			Pension Income ^(a)						Total earned income ^(b)			Distribution of amounts of total earned income %	Percentage of total earned 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								
6,475	139	786	5,660	448	2,750	6,130	50	239	4,820	79	205	2,590	613	3,980	6,490	0.5	19.8	69.1	6.0	5.1
7,000	214	1,280	5,990	841	5,800	6,900	88	440	5,000	153	482	3,150	1,100	8,000	7,250	1.0	16.0	72.4	5.5	6.0
8,000	361	2,440	6,770	1,590	13,100	8,210	367	2,120	5,760	475	1,740	3,670	2,220	19,400	8,760	2.4	12.6	67.5	10.9	9.0
10,000	316	2,410	7,630	1,610	15,900	9,870	1,030	6,580	6,400	1,110	4,750	4,290	2,800	29,600	10,600	3.7	8.1	53.6	22.2	16.0
12,000	409	3,730	9,110	2,570	31,600	12,300	1,160	7,640	6,560	1,300	7,790	5,990	3,900	50,800	13,000	6.4	7.3	62.3	15.0	15.3
15,000	529	6,080	11,500	4,040	64,900	16,100	1,210	7,920	6,530	1,460	12,500	8,560	5,420	91,400	16,900	11.4	6.7	71.0	8.7	13.6
20,000	637	9,510	14,900	5,640	127,000	22,500	1,130	7,350	6,520	1,500	17,500	11,700	6,860	161,000	23,500	20.2	5.9	78.7	4.6	10.9
30,000	503	10,200	20,300	4,980	168,000	33,800	578	3,800	6,590	930	14,800	15,900	5,610	197,000	35,100	24.6	5.2	85.4	1.9	7.5
50,000	143	4,350	30,400	1,220	62,400	51,100	119	825	6,920	210	4,970	23,700	1,370	72,500	53,000	9.1	6.0	86.0	1.1	6.8
70,000	99	4,730	47,800	563	39,100	69,500	58	417	7,240	99	3,220	32,400	647	47,500	73,400	5.9	10.0	82.4	0.9	6.8
100,000	82	5,950	72,600	264	25,400	96,400	28	212	7,560	47	2,030	42,800	317	33,600	106,000	4.2	17.7	75.6	0.6	6.0
150,000	36	3,710	103,000	95	13,000	137,000	9	72	7,840	16	835	52,100	115	17,600	153,000	2.2	21.1	73.7	0.4	4.7
200,000	25	3,770	153,000	63	12,100	192,000	6	48	7,950	10	703	69,700	77	16,600	216,000	2.1	22.7	72.8	0.3	4.2
300,000	14	3,370	247,000	35	10,800	310,000	3	23	8,340	5	445	96,000	42	14,600	346,000	1.8	23.0	73.8	0.2	3.0
500,000	9	4,300	476,000	18	9,770	549,000	1	10	9,430	2	245	123,000	22	14,300	639,000	1.8	30.0	68.2	0.1	1.7
1,000,000	4	5,890	1,330,000	8	14,200	1,710,000	-	4	10,500	1	154	194,000	10	20,300	2,030,000	2.5	29.1	70.2	0.0	0.8
All ranges	3,520	72,500	20,600	24,000	616,000	25,700	5,840	37,700	6,460	7,380	72,300	9,790	31,100	799,000	25,700	100.0	9.1	77.1	4.7	9.1

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

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 Earned income, 2010-11

1. Earned 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 2010-11 are included, whereas Table 3.10 includes all people with a self employment source in 2010-11. Employment income includes all pay from employment, from taxable benefits and from unemployment benefit, income support or Job Seeker's allowance.

4. For more information about the SPI and symbols used in this table, please refer to [Personal Income Statistics release 2010-11](#)



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

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