

## 3.10 Income of individuals with self employment sources, 2010-11

By range of self employment income and source

Numbers: thousands; Amounts: £ million

Range of self employment income (lower limit) £	Self-employment income		Other earned income excluding pensions		Pensions		Investment 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	723	-	372	9,890	172	2,270	312	3,620	723	15,800	21,800	0
1	215	50	127	2,360	51	583	81	414	215	3,400	15,800	2
500	161	118	91	1,340	39	458	59	301	161	2,210	13,700	5
1,000	282	418	140	1,960	68	709	98	477	282	3,560	12,700	12
2,000	266	662	113	1,470	58	546	88	344	266	3,020	11,400	22
3,000	250	874	93	1,030	49	438	78	340	250	2,680	10,700	33
4,000	264	1,190	84	908	42	378	75	290	264	2,760	10,500	43
5,000	752	4,650	158	1,510	89	773	190	671	752	7,600	10,100	61
7,500	431	3,740	94	1,040	57	512	129	444	431	5,730	13,300	65
10,000	553	6,810	120	1,310	75	715	194	683	553	9,510	17,200	72
15,000	365	6,310	71	802	46	438	134	457	365	8,010	22,000	79
20,000	381	9,250	76	980	47	506	168	657	381	11,400	29,900	81
30,000	244	9,200	60	1,130	33	440	142	581	244	11,400	46,600	81
50,000	126	8,770	44	1,210	17	332	97	555	126	10,900	86,400	81
100,000	96	25,100	40	1,640	9	263	85	1,250	96	28,300	296,000	89
All ranges	5,110	77,100	1,680	28,600	851	9,360	1,930	11,100	5,110	126,000	24,700	61

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

### Notes on the table

#### Income of individuals with self employment sources, 2010-11

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 2010-11 are those earned in the business accounting periods ending in 2010-11. On average, profits assessable for 2010-11 may be regarded as profits arising in the calendar year 2010.

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. Other income excluding pensions consists of employment income assessed under the Income Tax (Earnings and Pensions) Act 2003 and other miscellaneous income.

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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[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

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

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