

### 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 <sup>(a)</sup>						Total profit, employment and pension income <sup>(b)</sup>			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

##### Profit, employment and pension income, 2011-12

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.

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



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