

3.4 Income tax liabilities of starting, "savers", basic, higher and additional rate taxpayers, by largest source of income, 2010-11

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	Largest source of income								Total Income	
	Self-employment		Employment		Pension		Investment		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										
6,475	5	-	42	1	10	-	8	-	65	1
7,000	6	1	35	5	106	10	64	43	211	57
All ranges	10	1	78	5	116	10	72	43	276	59
Taxpayers liable at "savers" rate²										
6,475	2	-	11	-	3	-	4	-	21	-
7,000	2	-	34	6	13	1	49	12	99	19
10,000	..	..	15	6	58	12	107	63	180	81
15,000	..	..	..	..	9	6	78	86	87	92
20,000	..	..	..	..	..	..	99	188	100	189
30,000	..	..	1	1	..	..	133	437	135	440
All ranges	7	1	62	14	84	20	470	785	623	821
Taxpayers liable at basic rate (excluding higher rate taxpayers)										
6,475	112	5	365	18	52	3	8	-	536	26
7,000	439	161	2,210	849	468	125	40	14	3,160	1,150
10,000	498	551	3,790	4,450	2,110	1,320	70	66	6,470	6,380
15,000	353	730	3,750	7,970	1,170	1,840	70	115	5,350	10,700
20,000	393	1,350	5,240	18,200	1,000	3,020	135	371	6,770	22,900
30,000	238	1,360	4,000	22,900	402	2,240	216	924	4,850	27,400
All ranges	2,030	4,160	19,400	54,400	5,210	8,540	538	1,490	27,100	68,600
Taxpayers liable at higher rate (excluding additional rate taxpayers)										
6,475	..	..	..	..	..	..	..	..	..	..
40,000	40	338	490	4,040	59	493	80	440	669	5,310
50,000	70	870	1,090	13,000	86	1,070	111	1,080	1,350	16,000
70,000	56	1,160	479	10,100	39	858	72	1,310	646	13,500
100,000	49	1,670	214	7,900	17	625	38	1,220	317	11,400
150,000	9	402	19	898	-	20	2	59	30	1,380
200,000	1	20	1	33	..	..	..	..	2	61
300,000	..	..	..	..	..	..	..	..	-	12
500,000	..	..	..	..	..	..	..	..	..	..
1,000,000	..	..	..	..	..	..	..	..	..	..
All ranges	225	4,470	2,290	36,000	202	3,070	302	4,120	3,020	47,700
Taxpayers liable at additional rate³										
6,475	..	..	..	..	..	..	..	..	..	..
150,000	12	765	59	3,610	4	239	10	562	86	5,170
200,000	15	1,330	51	4,580	2	223	7	599	75	6,740
300,000	9	1,350	29	4,440	1	168	3	474	42	6,440
500,000	6	1,740	14	4,270	..	..	1	341	22	6,410
1,000,000	3	2,600	7	6,430	..	..	1	692	10	9,730
All ranges	45	7,790	160	23,300	8	703	23	2,670	236	34,500
All Taxpayers	2,320	16,400	21,900	114,000	5,620	12,300	1,410	9,110	31,300	152,000

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

Notes on the Table

Income tax liabilities of starting, "savers", basic, higher and additional rate taxpayers, by largest source of income, 2010-11

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 different sources are income from employment, income from self-employment, income from pensions and investment 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. employment, self-employed trading profits, pensions and property income) and applied only to non-dividend savings income.

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

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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