

3.9

Self employment income assessable to tax, 2010-11 Sources of income for individuals by range and industry(a)

SIC 2007

Numbers: thousands; Amounts: £ million

Range of self employment income in industry group (lower limit)	Agriculture, Forestry and Fishing		Manufacturing		Construction		Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles		Transportation and Storage		Accommodation and Food Service Activities	
	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount
£												
0	94	-	44	-	105	-	113	-	28	-	53	-
1	14	3	11	3	25	6	31	6	7	2	8	2
500	10	8	7	5	24	18	17	12	8	6	7	5
1,000	18	26	14	20	52	78	26	38	12	18	11	17
2,000	17	41	11	26	48	121	27	67	17	41	10	24
3,000	13	45	9	33	52	182	22	76	19	66	11	39
4,000	13	59	8	37	61	274	25	112	22	99	11	50
5,000	41	256	27	167	194	1,200	64	396	87	543	33	202
7,500	20	174	14	121	138	1,200	36	312	35	302	20	169
10,000	29	360	21	255	211	2,610	48	587	30	364	22	267
15,000	18	304	12	199	159	2,760	32	561	16	279	12	208
20,000	19	470	14	340	158	3,810	38	911	15	370	10	243
30,000	16	595	12	450	60	2,200	27	1,010	7	259	7	270
50,000	6	388	4	266	10	635	10	688	2	156	3	186
100,000	1	189	1	194	2	441	3	625	1	104	1	128
All ranges	329	2,920	208	2,110	1,300	15,500	519	5,400	308	2,610	218	1,810

Range of self employment income in industry group (lower limit)	Information & Communication		Financial, Insurance and Real Estate Activities		Legal & Accounting Activities(b)		Other Professional, Scientific and Technical Activities(b)		Administrative and Support Service Activities		Education	
	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount
£												
0	32	-	43	-	19	-	73	-	43	-	36	-
1	10	2	5	1	8	2	20	5	21	5	16	4
500	6	4	4	3	7	5	15	11	17	13	12	9
1,000	9	13	7	10	9	13	22	32	32	47	21	32
2,000	7	17	5	12	7	19	18	45	32	80	17	43
3,000	4	14	4	16	6	19	16	55	29	102	14	51
4,000	4	19	4	19	6	27	16	71	36	164	14	63
5,000	12	72	11	70	11	67	37	227	78	473	30	187
7,500	7	61	8	67	9	76	24	211	34	295	18	156
10,000	11	131	8	102	11	136	32	392	33	403	21	254
15,000	6	109	6	107	8	135	23	403	16	276	10	168
20,000	9	221	8	209	10	247	29	702	14	338	8	186
30,000	7	279	9	339	15	576	26	1,010	8	306	4	159
50,000	4	251	7	463	20	1,470	16	1,110	2	169	1	96
100,000	2	447	7	4,570	32	9,990	8	1,730	1	284	-	53
All ranges	129	1,640	136	5,980	177	12,800	374	6,010	397	2,960	224	1,460

Range of self employment income in industry group (lower limit)	Human Health and Social Work Activities		Arts, Entertainment and Recreation		Other Industries		Unknown Industries		All Industries	
	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount	No. of sources	Amount
£										
0	44	-	63	-	45	-	24	-	858	-
1	20	5	21	5	18	4	8	2	243	56
500	14	10	10	7	13	9	5	3	176	129
1,000	23	34	21	31	21	32	9	13	306	454
2,000	19	47	16	39	25	62	7	18	282	701
3,000	19	68	14	48	21	75	6	23	261	911
4,000	18	80	12	56	17	79	6	29	275	1,240
5,000	39	244	26	162	56	344	15	96	761	4,710
7,500	23	200	14	120	29	252	8	65	436	3,780
10,000	27	324	16	191	32	393	10	118	560	6,890
15,000	15	268	10	177	17	290	6	106	367	6,350
20,000	18	438	11	270	15	360	6	152	381	9,270
30,000	25	965	8	298	9	337	4	132	243	9,190
50,000	34	2,500	4	266	2	131	1	93	127	8,870
100,000	31	4,680	2	828	1	144	1	92	94	24,500
All ranges	369	9,870	248	2,500	321	2,510	117	942	5,370	77,000

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

Footnote

- (a) From 2009-10, industry categories are based on UK Standard Industrial Classification of Economic Activities 2007 (SIC2007). Most categories comprise one or several of the 21 Sections from SIC2007.
- (b) Section M (Professional, Scientific and Technical Activities) has been split into two industry categories (Legal and Accounting Activities and Other Professional, Scientific and Technical Activities) so that Legal and Accounting Activities, a significant component of self employment activity, can be separately identified.

Notes on the table

Self employment income assessable to tax, 2010-11

- 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.
- Although special rules apply to businesses which have recently started or ceased trading, the general rule is that the profit assessable for 2011 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.
- An individual with two or more sources of self employment income (from trades or partnerships) is counted more than once, according to the industry group and profit for each source.
- 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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