

T2.10 Pay-As-You-Earn Tax deducted from pay (excluding pension), by industry



Percentages

Industry based on SIC 2003	2000-01	2001-02	2002-03	2003-04
A+B Agriculture, forestry and fishing	0.4	0.4	0.4	0.4
C Mining and quarrying	0.6	0.5	0.5	0.5
D Manufacturing	17.9	16.6	15.7	15.3
E Electricity, gas and water supply	1.1	0.8	0.8	0.6
F Construction	4.3	4.6	4.7	5.0
G Wholesale, retail and repairs	10.9	10.9	11.1	11.4
H Hotels and restaurants	1.7	1.8	1.7	1.9
I Transport, storage and communication	6.3	6.8	6.7	6.4
J Financial intermediation	14.0	13.3	11.9	11.7
K Real estate, renting and business activities	19.2	19.8	20.3	19.4
L Public administration and defence	5.4	5.6	5.6	6.0
M Education	8.6	8.7	9.4	9.7
N Health and social work	6.2	6.6	7.4	8.1
O Other services	3.4	3.5	3.8	3.8
Total	100	100	100	100

Percentages

Industry based on SIC 2003	2004-05	2005-06	2006-07	2007-08
A+B Agriculture, forestry and fishing	0.4	0.4	0.4	0.4
C Mining and quarrying	0.4	0.4	0.6	0.5
D Manufacturing	14.6	14.1	13.3	12.6
E Electricity, gas and water supply	0.6	0.7	0.7	0.8
F Construction	5.0	4.9	5.0	5.3
G Wholesale, retail and repairs	11.3	10.9	11.0	11.1
H Hotels and restaurants	1.8	1.8	1.9	2.0
I Transport, storage and communication	6.6	6.4	5.9	6.0
J Financial intermediation	12.3	12.9	14.6	14.6
K Real estate, renting and business activities	18.9	19.6	19.7	20.3
L Public administration and defence	6.0	5.8	5.5	5.3
M Education	9.5	9.6	9.3	9.2
N Health and social work	8.7	8.6	8.4	8.2
O Other services	3.7	3.8	3.6	3.7
Total	100	100	100	100

Percentages

Industry based on SIC 2007	2007-08	2008-09	2009-10 ²	2010-11 ³
A Agriculture, Forestry and Fishing	0.3	0.4	0.3	0.3
B Mining and Quarrying	0.5	0.6	0.7	0.6
C Manufacturing	11.6	11.4	10.5	10.4
D Electricity, Gas, Steam and Air Conditioning Supply	0.8	0.8	0.8	0.9
E Water Supply; Sewerage, Waste Management and Remediation Activities	0.5	0.5	0.5	0.5
F Construction	5.8	5.5	5.3	4.3
G Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	11.0	11.1	11.1	10.5
H Transportation and Storage	4.2	4.4	4.2	4.1
I Accommodation and Food Service Activities	2.0	1.8	1.7	1.8
J Information and Communication	6.8	6.8	6.5	6.6
K Financial and Insurance Activities	14.9	13.0	15.0	16.3
L Real Estate Activities	1.6	1.5	1.3	1.3
M Professional, Scientific and Technical Activities	9.3	10.0	9.2	9.5
N Administrative and Support Service Activities	5.2	5.0	4.7	4.9
O Public Administration and Defence; Compulsory Social Security	5.5	5.8	5.9	5.7
P Education	9.3	9.7	9.8	9.5
Q Human Health and Social Work Activities	8.1	8.9	9.4	9.8
R Arts, Entertainment and Recreation	1.3	1.5	1.7	1.7
S Other Service Activities	1.2	1.3	1.3	1.2
T+U Other ⁴	0.1	0.1	0.1	0.1
Total	100	100	100	100

Table updated April 2013

Footnotes

- (1) The SIC2003 table and the total on which the sector distribution is based exclude activity relating to private households. This has a negligible impact on sector shares as household activity accounts for less than 0.1 percent of the total.
- (2) Revisions to previously published figures for 2009-10 reflect processing of further data and improvements to identification and exclusion of additional small amounts of occupational pension. The exclusion of additional amounts of occupational pension has only a negligible effect on industry distribution of PAYE tax.
- (3) Provisional.
- (4) Includes activities of private households and overseas organisations.

Notes on the Table

1. This table shows the distribution of tax deducted from pay (excluding pensions) by employers under the PAYE system by industry group for years 2000-01 to 2010-11.
2. Industry breakdown is based on the UK Standard Industrial Classification of Economic Activities (SIC). The classification was updated in 1992, 2003 and 2007. All industry breakdowns shown in this table for years to 2006-07 are based on the 2003 SIC which, for the industry groups shown, is equivalent to 1992 SIC. Industry breakdowns for 2007-08 are based on both SIC 2003 and SIC 2007. Industry breakdowns for 2008-09 onwards are based on SIC2007. The industry breakdown based on SIC 2003 cannot be mapped directly onto the industry distribution based on SIC 2007.
3. A small amount of tax from occupational pensions is included in this table. It is not always possible to distinguish pensions from pay when they are included in the same PAYE scheme.
4. Percentages may not sum to 100% due to rounding.
5. For more information about this table please refer to Income Tax Deducted from Pay Statistics Release
<http://www.hmrc.gov.uk/statistics/industry/income-tax.pdf>

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www.hmrc.gov.uk

The next update of these tables, with information for 2011-12, will be published in March 2014.

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