

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

Percentages				
Industry based on SIC 2003 ¹	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	2010-11 ²
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
Percentages				
Industry based on SIC 2007	2011-12 ³			
A Agriculture, Forestry and Fishing	0.3			
B Mining and Quarrying	0.7			
C Manufacturing	10.5			
D Electricity, Gas, Steam and Air Conditioning Supply	0.9			
E Water Supply; Sewerage, Waste Management and Remediation Activities	0.6			
F Construction	4.4			
G Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	10.8			
H Transportation and Storage	4.2			
I Accommodation and Food Service Activities	1.8			
J Information and Communication	7.1			
K Financial and Insurance Activities	15.7			
L Real Estate Activities	1.3			
M Professional, Scientific and Technical Activities	10.2			
N Administrative and Support Service Activities	4.7			
O Public Administration and Defence; Compulsory Social Security	5.4			
P Education	9.1			
Q Human Health and Social Work Activities	9.4			
R Arts, Entertainment and Recreation	1.7			
S Other Service Activities	1.1			
T+U Other ⁴	0.1			
Total	100			

Table updated April 2014

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 2010-11 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 2004-05 to 2011-12.
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
<https://www.gov.uk/government/publications/income-tax-deducted-from-pay-2000-to-2011>

Contact point for enquiries

Claire Price
Knowledge, Analysis & Intelligence
HM Revenue and Customs
Fourth Floor
Bush House SW
Strand
LONDON
WC2B 4RD
Phone: 03000 528243
E-mail: claire.price@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:
www.hmrc.gov.uk

The next update of these tables, with information for 2012-13, will be published in March 2015.

A NATIONAL STATISTICS PUBLICATION

National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.

For general enquiries about National Statistics, contact the National Statistics Public Enquiry Service on
Phone: 0845 601 3034
Overseas: +44 (1633) 653 599
Minicom: 01633 812399
E-mail: info@statistics.gov.uk
Fax: 01633 652747
Letters: Customer Contact Centre, Room 1.015, Cardiff Road, Newport, NP10 8XG

You can also find National Statistics on the internet at
www.statistics.gov.uk