

3.5 Income and deductions, 2011-12

Taxpayers only

Numbers: thousands; Amounts: £ million; Means £

Range of total income (lower limit)	Total profit, employment and pension income			Total property, interest, dividend and other income			Total income			Total deductions and reliefs			Personal allowances	Total tax			Total income after tax	Average rate of tax	Distribution of total income by numbers	Percentage of total income		
	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	Amount	No. of individuals	Amount	Mean	Amount	%	%	Total profit, employment and pension income	Total property, interest, dividend and other income	Total deductions and reliefs
	£																					
7,475	596	4,450	7,470	478	258	538	609	4,710	7,730	31	8	260	4,550	609	27	44	4,680	0.6	2.0	94.5	5.5	0.2
8,000	2,090	18,200	8,700	1,770	809	456	2,120	19,000	8,980	369	173	467	15,900	2,120	570	269	18,400	3.0	6.9	95.7	4.3	0.9
10,000	2,850	30,300	10,600	2,160	1,240	572	2,870	31,500	11,000	467	275	587	23,900	2,870	1,450	504	30,100	4.6	9.3	96.1	3.9	0.9
12,000	3,920	51,200	13,100	2,950	1,940	659	3,940	53,100	13,500	737	551	748	32,800	3,940	3,950	1,000	49,200	7.4	12.8	96.3	3.7	1.0
15,000	5,510	93,100	16,900	4,200	3,230	769	5,530	96,300	17,400	1,440	1,370	951	45,500	5,530	9,890	1,790	86,400	10.3	18.0	96.6	3.4	1.4
20,000	6,970	164,000	23,500	5,570	7,190	1,290	7,000	171,000	24,500	2,620	3,680	1,410	55,400	7,000	22,200	3,170	149,000	12.9	22.8	95.8	4.2	2.1
30,000	5,830	204,000	34,900	5,000	18,800	3,760	5,850	222,000	38,000	3,110	7,470	2,400	44,100	5,850	33,400	5,710	189,000	15.0	19.0	91.5	8.5	3.4
50,000	1,450	76,800	53,000	1,240	7,720	6,250	1,460	84,600	58,000	982	4,070	4,150	10,900	1,460	17,100	11,700	67,400	20.3	4.7	90.9	9.1	4.8
70,000	703	51,200	72,800	597	7,280	12,200	708	58,400	82,500	467	2,870	6,150	5,320	708	14,700	20,700	43,800	25.1	2.3	87.5	12.5	4.9
100,000	369	39,100	106,000	277	5,420	19,500	372	44,600	120,000	227	2,230	9,830	1,080	372	13,500	36,200	31,100	30.2	1.2	87.8	12.2	5.0
150,000	129	19,500	151,000	101	2,720	26,900	130	22,300	171,000	81	1,330	16,400	38	130	7,410	56,900	14,800	33.3	0.4	87.8	12.2	6.0
200,000	83	17,900	215,000	67	2,330	34,800	84	20,200	240,000	52	1,200	22,900	13	84	7,440	88,400	12,800	36.8	0.3	88.5	11.5	5.9
300,000	46	15,500	337,000	38	2,000	51,900	46	17,500	377,000	29	1,140	38,900	3	46	6,910	149,000	10,600	39.5	0.2	88.6	11.4	6.5
500,000	24	14,700	618,000	21	1,470	70,100	24	16,200	678,000	16	1,130	69,800	2	24	6,720	282,000	9,430	41.6	0.1	90.9	9.1	7.0
1,000,000	11	20,900	1,890,000	10	3,480	344,000	11	24,300	2,200,000	8	1,730	227,000	-	11	10,400	941,000	13,900	42.8	0.0	85.7	14.3	7.1
All ranges	30,600	820,000	26,800	24,500	65,900	2,690	30,800	886,000	28,800	10,600	29,200	2,750	240,000	30,800	156,000	5,060	731,000	17.6	100.0	92.6	7.4	3.3

Source: Survey of Personal Incomes 2011-12
Table updated January 2014

Notes on the Table

Income and deductions, 2011-12

1. Mortgage interest relief for those individuals aged over 65 who took out a life annuity before March 1999 has been included in the total deductions and reliefs. As this is given as a reduction in tax otherwise payable, it is no longer possible to define taxable income and calculate tax due by subtracting reliefs, deductions and personal allowances from total income.

2. For 2011-12 the personal allowance was reduced by £1 for every £2 of taxable income over £100,000 until fully withdrawn, regardless of the individual's age. Therefore not all taxpayers will have received a personal allowance.

3 The 'Total earned income' column has been renamed as 'Total profit, employment and pension income' and the 'Total investment income' column has been renamed as 'Total property, interest, dividend and other income'. This change ensures that the income components remain consistent with the historical back series from previous SPIs.

4. The notes to Table 3.7 also apply to this table.

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



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