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Personal Incomes Statistics 2013-14

Tables 3.1-3.11



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About these statistics

This is a National Statistics publication produced by HM Revenue and Customs (HMRC). For more information on National Statistics and governance of statistics produced by public bodies please see the UK Statistics Authority website (www.statisticsauthority.gov.uk).

The tables in this publication provide detailed breakdowns of individuals liable to UK income tax (taxpayers) and their incomes using sample based estimates.

New or updated statistics in this release

2013-14 SPI

This release contains the first release of personal incomes statistics from the Survey of Personal Incomes for 2013-14. There are no new or updated statistics for earlier years.

2014-15 SPI

National Statistics from SPI survey data for 2014-15 are scheduled to be released in January and February 2017. In accordance with the Code of Practice for Official Statistics, the exact date of publication will be given not less than one calendar month before publication on both the HMRC website and Office for National Statistics publication hub.

Delay to the 2008-09 SPI

The 2008-09 SPI is still unavailable but HMRC remains committed to producing the 2008-09 SPI and National Statistics Tables 3.1 to 3.15a for 2008-09 and will announce their publication dates as soon as they have been confirmed.

SECTION 1: Introduction and background information

What is the Survey of Personal Incomes?

The Survey of Personal Incomes (SPI) is based on information held by HMRC on individuals who could be liable to UK income tax. It is carried out annually by HMRC and covers income assessable to tax for each tax year.

Uses of the SPI

The SPI is compiled to provide a quantified evidence base from which to cost proposed changes to tax rates, personal allowances and other tax reliefs for Treasury Ministers. It is used to inform policy decisions within HMRC and the Treasury, as well as for tax modelling and forecasting purposes. In addition, it is used to provide summary information for the National Accounts that are prepared by the Office for National Statistics. Finally, it is used to provide information to Members of Parliament, other Government Departments, companies, organisations and individuals.

Sample Design

HMRC holds information about individuals who could be liable to UK income tax in three operational computer systems.

1. The National Insurance and PAYE Service (NPS) system covers all employees and occupational pension recipients with a Pay-As-You-Earn (PAYE) record. NPS replaced the Computerisation of PAYE (COP) system.
2. The Computerised Environment for Self Assessment (CESA) system covers people with self-employment, rental or untaxed investment income. It also covers those with higher incomes and other people with complex tax affairs. Where people have both NPS and CESA records, their CESA record is selected because it provides a more complete picture of their taxable income.
3. The Claims system covers people without NPS or CESA records who have had too much tax deducted at source and claim a repayment.

Separate samples are drawn from each of these systems and then joined together to create the SPI.

For more information about how the SPI is constructed, its coverage and methodological changes from previous SPIs, please see Annex B.

What does this publication tell me?

All the statistics in this publication provide detailed information on individuals liable to UK income tax and their incomes, including gender, age, income source, income by source and tax distribution.

Tables are based on a sample of administrative data for the relevant tax year. Tax liabilities are modelled using the HM Revenue and Customs Personal Tax Model. Methods used to calculate income tax liabilities are described in Annex B of the latest Income Tax Liabilities Statistics bulletin, available at: <https://www.gov.uk/government/collections/income-tax-statistics-and-distributions>.

Who might be interested?

These tables would be of interest to policy makers in government, academics, journalists, think tanks, and other research bodies. They would be of use to individuals or organisations interested in the distributions of numbers and amounts of personal incomes, for example by taxpayer marginal rate or income band. Users may also like to view the tables on Income Tax Liabilities which are available at: <https://www.gov.uk/government/collections/income-tax-statistics-and-distributions>.

User engagement

We are committed to providing impartial quality statistics that meet our users' needs. We encourage our users to engage with us so we can improve our official statistics and identify gaps in the statistics that we produce.

Comments or queries on these statistics can be sent to the statistical contacts named at the end of this section, or through the feedback form link below. We will review user comments on a quarterly basis and use this information to influence the development of our official statistics. We will summarise and publish user comments at regular intervals.

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us>

We also encourage users to participate in a Personal Incomes Statistics survey which can be found at the following link:

https://www.surveymonkey.com/s/Personal_Incomes

The results from the last full user consultation held between February and May 2012 are in the 'User engagement' section available at:

<https://www.gov.uk/government/collections/personal-incomes-statistics>

All data derived from the survey are the property of HM Revenue & Customs, not the third party technology provider, and will not be divulged or shared with any third parties. Some data may be disclosed in response to a Freedom of Information request, but any personal data will be protected in accordance with our obligations under the Data Protection Act.

Publication and revision strategy

These statistics are published annually, usually in January/February. Release dates will be announced on the UK Statistics Hub and the HMRC National Statistics website ([Scheduled updates](#)).

Any delays to the publication date will be announced on the HMRC National Statistics website ([Announcements](#)).

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Any media enquiries should be directed to the HMRC Press Office contacts listed on the front page of this release.

SECTION 2: Personal Incomes statistics

The statistics in Section 2 provide analyses of the incomes of UK taxpayers and the income tax to which they are liable for the 2013-14 tax year based on Tables 3.1 to 3.11 in Annex A. These tables are derived from the annual Survey of Personal Incomes where the latest tax year is 2013-14. Data sources and methods are described in more detail in Annex B.

Summary of key statistics

The key findings for 2013-14:

- There were 30.4 million individual income taxpayers; 17.4 million were male and 13.0 million were female (Table 3.2).
- Total income was approximately £951 billion and the total tax liabilities were around £165 billion (Table 3.3).
- Of the 30.4 million taxpayers, 82% (24.9 million taxpayers) were liable at the basic rate, 14% (4.2 million taxpayers) liable at the higher rate, 2% (0.7 million taxpayers) liable at the “savers” rate and 1% were liable at each of the starting rate (0.3 million taxpayers) and additional rate (0.3 million taxpayers) (Table 3.4).
- Total income comprises profit, employment and pension income plus property, interest, dividend and other income, of which (Table 3.5 and 3.6):
 - Self employment income: £78.6 billion (8%)
 - Employment income: £657.0 billion (69%)
 - Pension income: £133.9 billion (14%)
 - Property, interest, dividend and other income: £81.6 billion (9%)
- The South East region has the highest number of taxpayers, with around 4.5 million (15%) of the total figure. However, the highest total income amount was located in London, with around £171 billion (18%) of all income (Table 3.11).

Compared to 2012-13:

- The total number of taxpayers has fallen by 0.2 million; the number of males has increased by 0.1 million and females have decreased by 0.3 million.
- Taxpayers’ total income has risen by £47 billion and total tax has risen by £8 billion.
- The average amount of total income for taxpayers has risen by £1,700 and the average amount of total tax has risen by £270.

Note that individual figures have been rounded independently to three significant figures. Therefore, the sum of component items may not necessarily add to the totals shown.

Table 3.1 – Percentile points for total income before and after tax, 1992-93 to 2013-14
Taxpayers only

This table shows how the income distribution of individual taxpayers has changed over time.

For total income before and after tax, it shows the median value, such that as many taxpayers have a higher value as a lower value, the interquartile range (from 1999-00 onwards, the 25th percentile to 75th percentile) and the values for the upper and lower 1%, 5% and 10% of the taxpayer population.

Figure 2.1 shows that median income before tax increased every year between 1992-93 and 2009-10, from £11,500 to £19,600 before falling in 2010-11 to £19,500 and then again increasing annually to £21,900 in 2013-14 a 4% increase on the 2012-13 median income of £21,000.

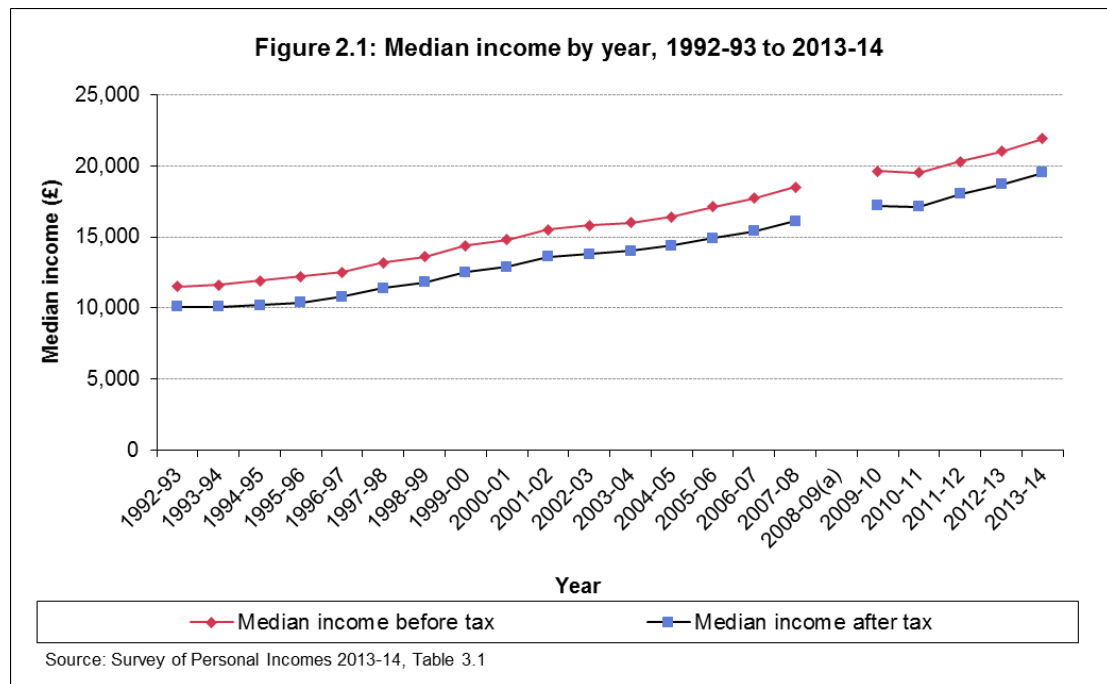


Figure 2.2 illustrates the incomes of taxpayers at the top and bottom of the income distribution. The income level of the 99th percentile has increased 153% from £62,800 in 1992-93 to £159,000 in 2013-14. For those at the 1st percentile, income has increased 167% over the same period, from £3,630 to £9,710 while the personal allowance increased 174% from £3,445 to £9,440. Median income has increased 90% from £11,500 to £21,900 over the same period.

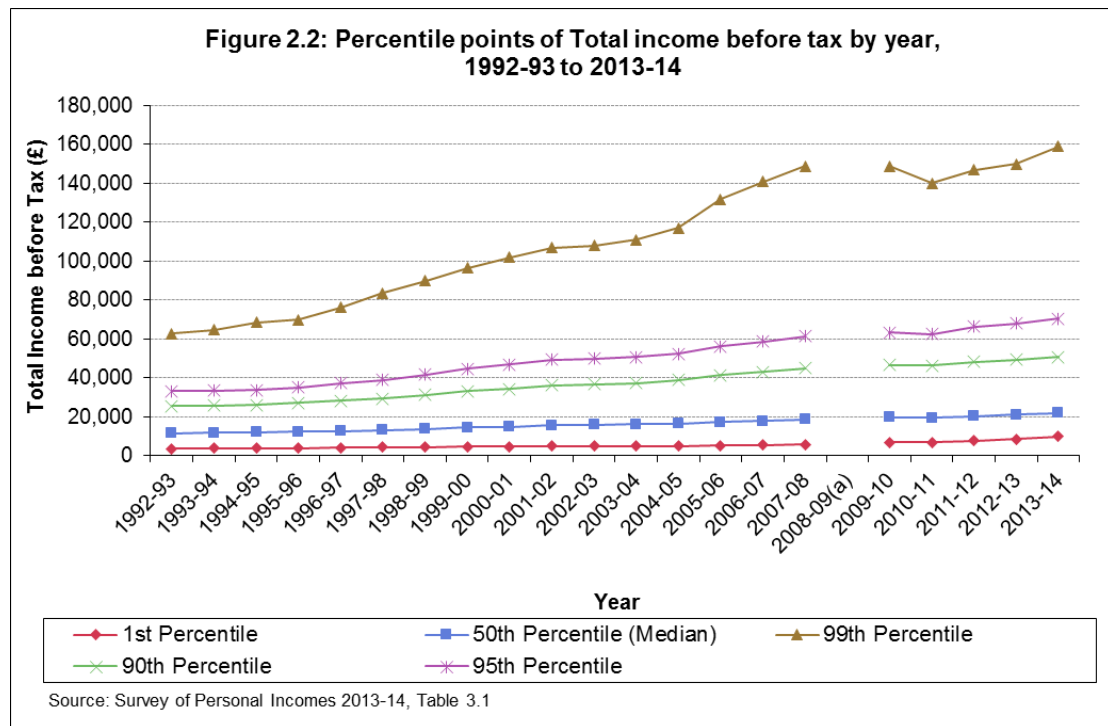


Figure 2.3 shows that in 2013-14, 10% of taxpayers have an income before tax of less than £11,800, while the median income is £21,900. At the upper end of the distribution, 10% of taxpayers have an income before tax of more than £50,600.

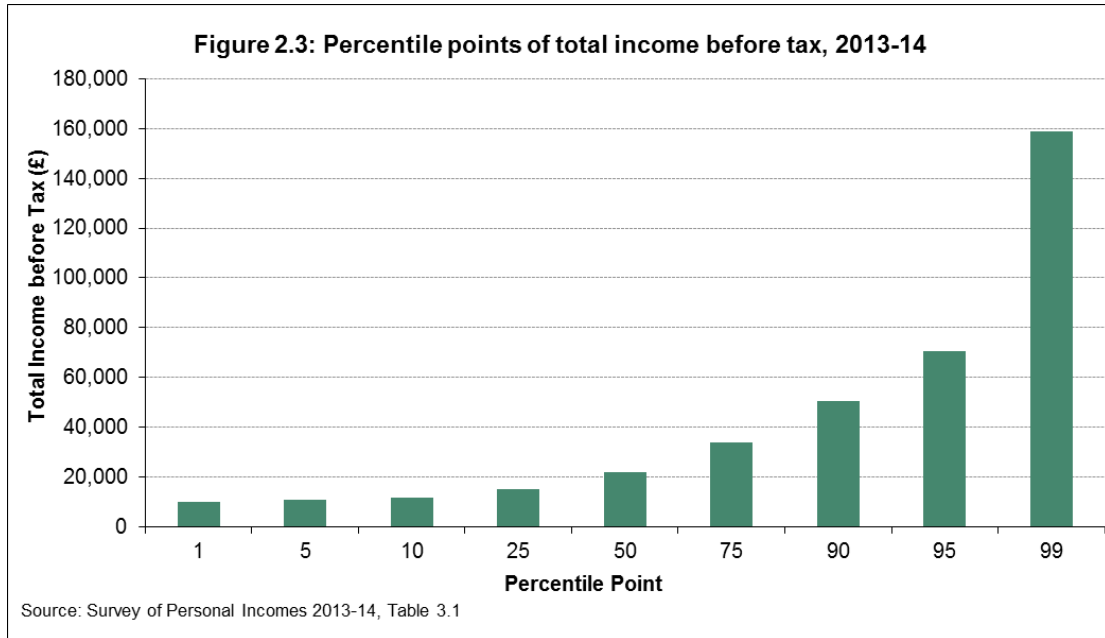


Table 3.1a, Percentile points from 1 to 99 for total income before and after tax, 1999-00 to 2012-13 is available at:

<https://www.gov.uk/government/statistics/percentile-points-from-1-to-99-for-total-income-before-and-after-tax>

Table 3.2 – Distribution of median and mean income and tax by age range and gender, 2013-14
Taxpayers only

This table provides estimates by age and gender of taxpayer numbers and the mean and median values of tax and income before tax.

Figures 2.4 and 2.5 show that there were more male than female taxpayers in every age range and males had higher median income throughout. Note that this relates to total income for the tax year and comprises profit, employment and pension income plus property, interest, dividend and other income. The survey has no information on hours worked and alternative working patterns, e.g. part-time. Across all age ranges, median income was £24,300 for males and £19,000 for females.

Figure 2.4 shows that the number of taxpayers peaks at the 45-49 age range for both males (1.82 million) and females (1.45 million).

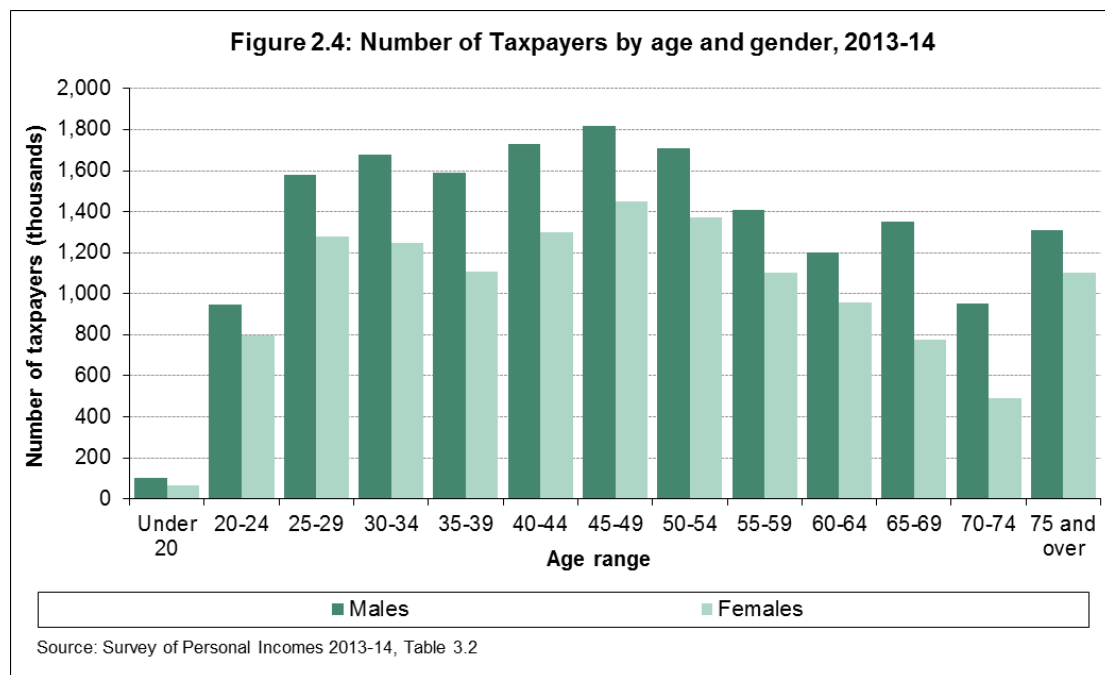


Figure 2.5 shows that male median income peaked at the 40-44 age range (£30,600), while the peak for females was reached at the 35-39 age range (£22,600).

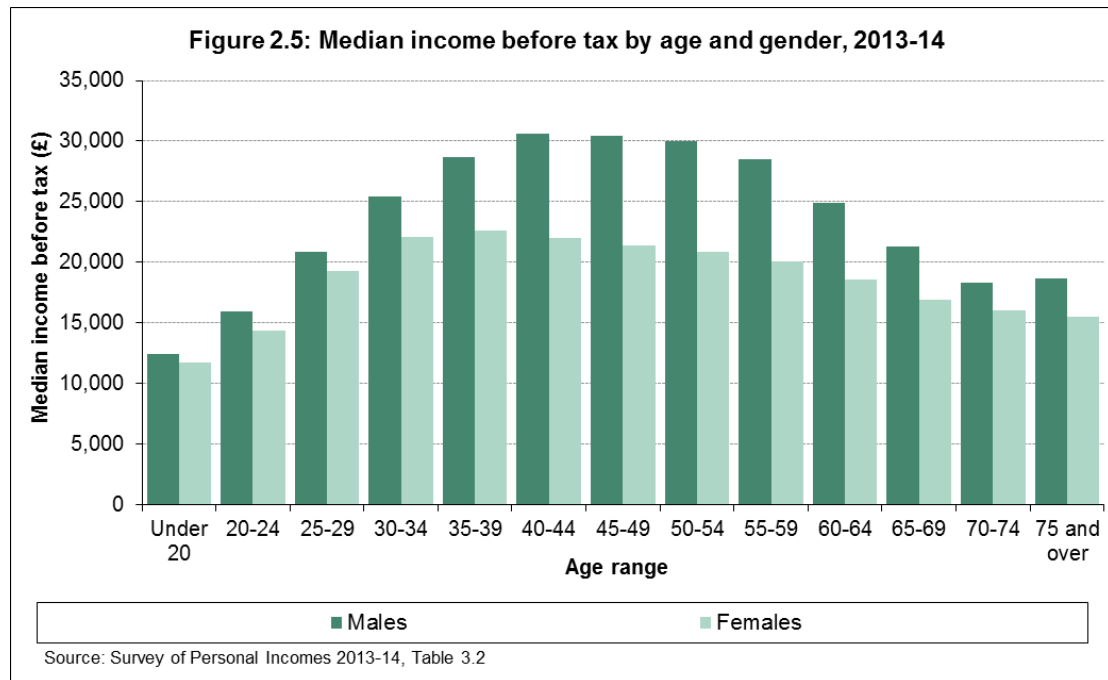


Table 3.3 – Distribution of total income before and after tax by gender, 2013-14
Taxpayers only

This table provides estimates by gender and range of total income (before and after tax) of taxpayer numbers, amounts of total income before and after tax and of total tax liabilities.

Figures 2.6, 2.7 and 2.8 show, by gender and range of total income before tax, the number of taxpayers, amount of total income before tax and amount of total tax.

They show that the relatively small number of taxpayers with total income over £50,000 account for a significant proportion of total income and an even greater proportion of total tax. More information on percentile shares of total income and tax are given in [Table 2.4](#).

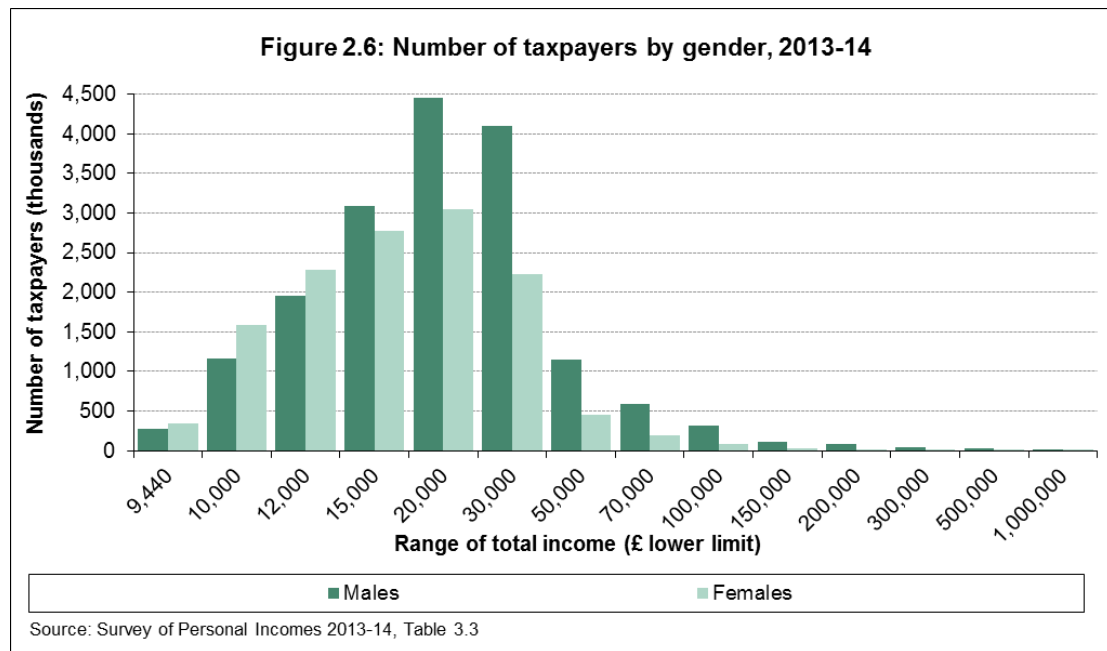
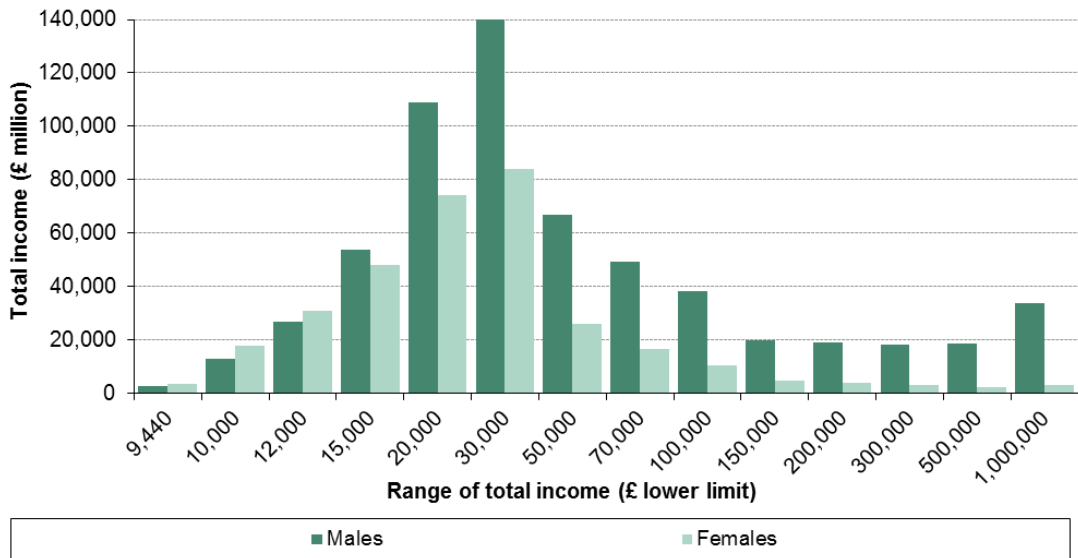
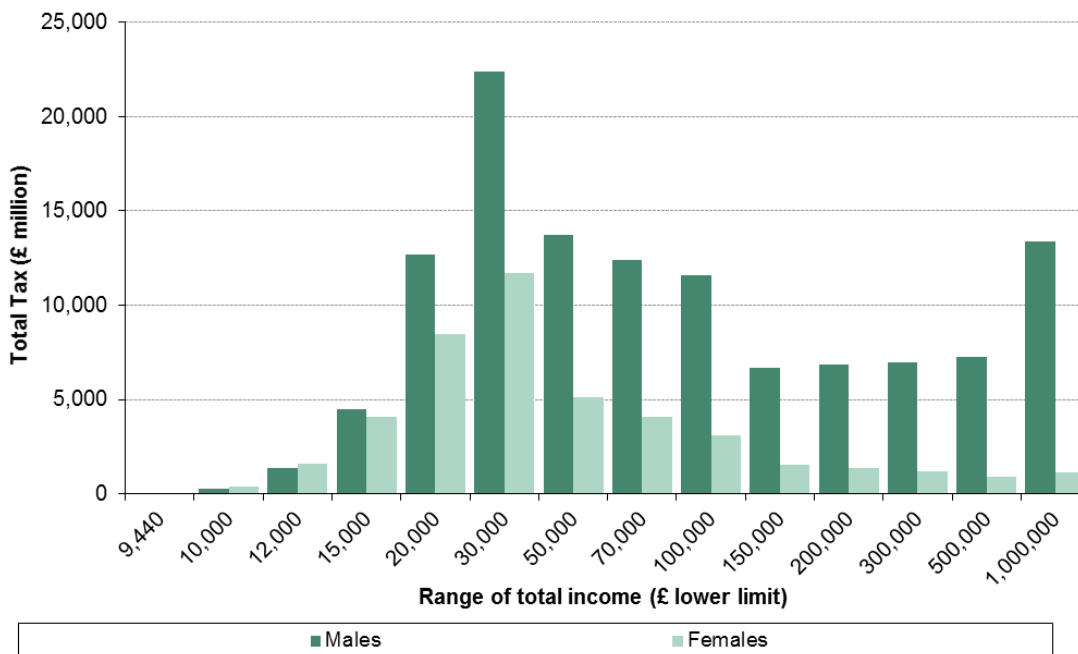


Figure 2.7: Total income before tax by gender, 2013-14



Source: Survey of Personal Incomes 2013-14, Table 3.3

Figure 2.8: Total Tax by gender, 2013-14



Source: Survey of Personal Incomes 2013-14, Table 3.3

Table 3.4 – Income tax liabilities of starting, “savers”, basic, higher and additional rate taxpayers, by largest source of income, 2013-14

Taxpayers only

This table categorises taxpayers by their highest marginal rate of income tax, range of total income and largest source of income, showing the number of taxpayers and amount of tax.

Taxpayers liable only at the starting rate are taxed only on savings income up to the starting rate limit. They may also have non-savings income, but as the first slice of income to be charged to income tax, this will all have been sheltered by personal allowances, deductions and reliefs.

Most taxpayers (24.9 million, 82%) are basic rate taxpayers and account for £56.2 billion (34%) of tax. Higher rate taxpayers (4.2 million, 14%) account for £61.4 billion (37%) of tax. Additional rate taxpayers (0.3 million, 1%) account for £46 billion (28%) of tax.

Figure 2.9 shows that most basic, higher and additional rate taxpayers have employment income as their largest source. For most taxpayers liable at the “savers” rate, property, interest, dividend and other income is their largest source while for taxpayers liable at the starting rate, 71% have pension income or property, interest, dividend and other income as their largest source.

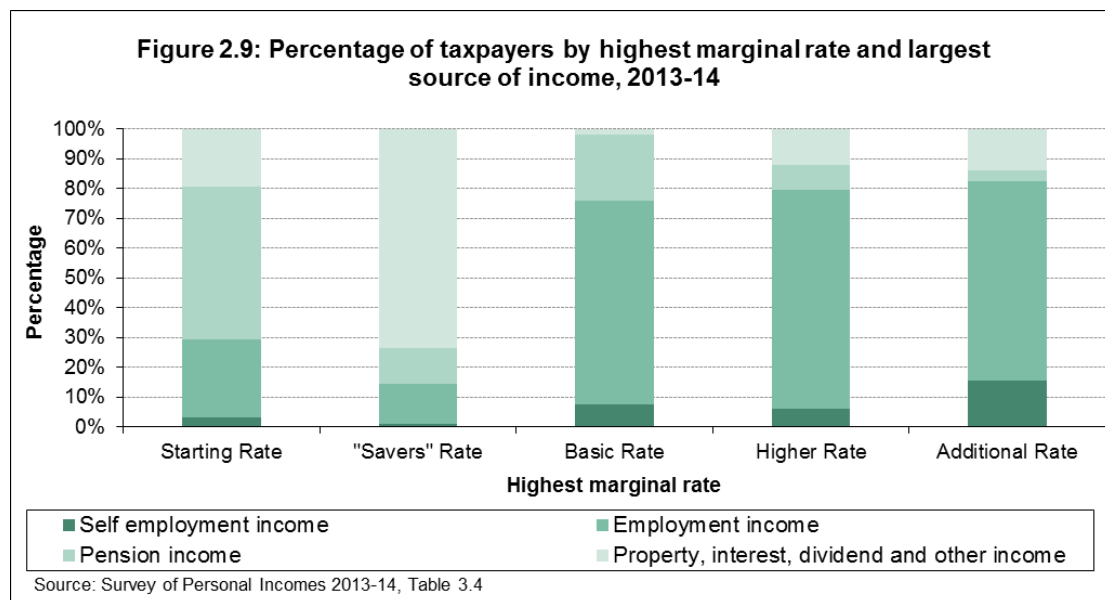
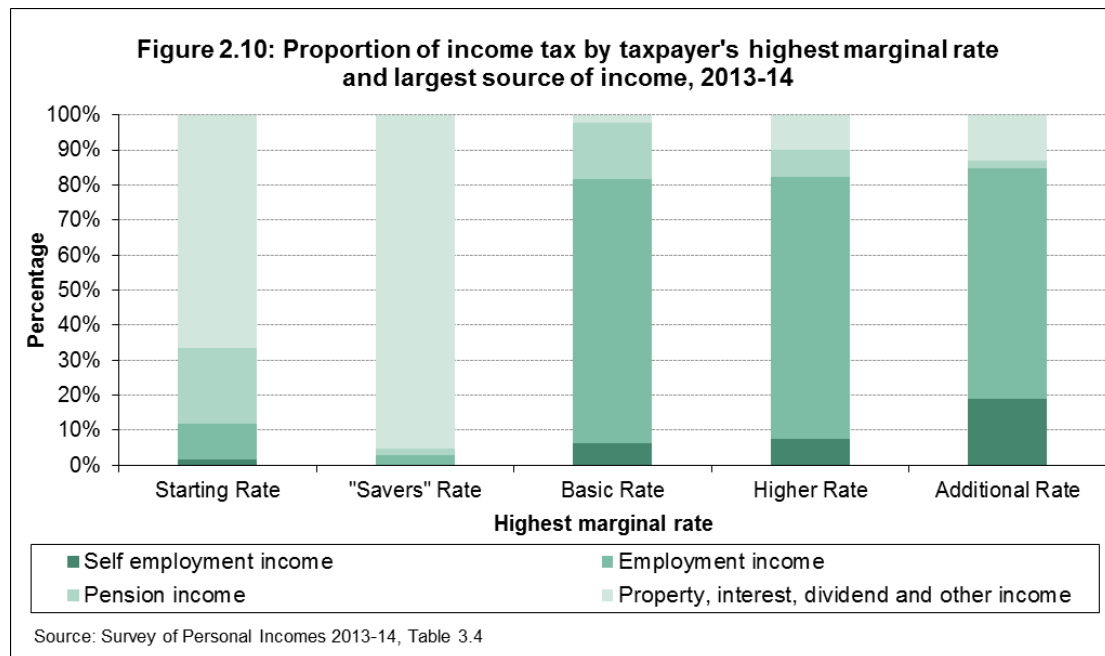


Figure 2.10 shows that among additional rate taxpayers, a higher than average proportion of tax comes from those whose main source is property, interest, dividend and other income or self employment income. Among basic rate taxpayers, those with pension income as the largest source (Figure 2.9) account for proportionately less of the total tax (Figure 2.10). At the “savers” rate, almost all of the tax comes from those with property, interest, dividend and other income as the largest source.

At the starting rate, the largest share of tax (68%) comes from property, interest, dividend and other income, which is noticeably higher than the proportion of taxpayers (19%) with this as their largest source of income. In general this is because interest and dividend income is the “top-slice” of their income when calculating tax, i.e. the personal allowance will be set against employment and pension income first.



**Table 3.5 – Income and deductions, 2013-14
Taxpayers only**

This table shows, for ranges of total income, how total income comprises profit, employment and pension income plus property, interest, dividend and other income, the levels of deductions and reliefs and personal allowances set against that income, the income tax arising and the amount of income after tax. The table also shows the ratio of tax liabilities to total income as the average rate of tax, the share of total income in each income range and the percentage of total income that is accounted for by (1) profit, employment and pension income, (2) property, interest, dividend and other income and (3) sheltered by deductions and reliefs.

Figure 2.11 shows that almost all taxpayers have some profit, employment and pension income and more than 70% have some property, interest, dividend and other income in income ranges over £10,000. At the upper end of the income distribution (£300,000 and above) more than 80% have property, interest, dividend and other income. Less than 40% of taxpayers with total income below £20,000 have any deductions and reliefs and the proportion declines as income falls. In contrast, for incomes over £50,000, almost 60% or more taxpayers have some deductions and reliefs.

From 2010-11 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. There are also some taxpayers who are not entitled to a Personal Allowance due to residence/domicile rules or who choose not to receive a Personal Allowance and are taxed on the remittance basis. Finally, the tax charge will include the liability arising from recovery of excess pension relief. Therefore not all taxpayers will have received a personal allowance.

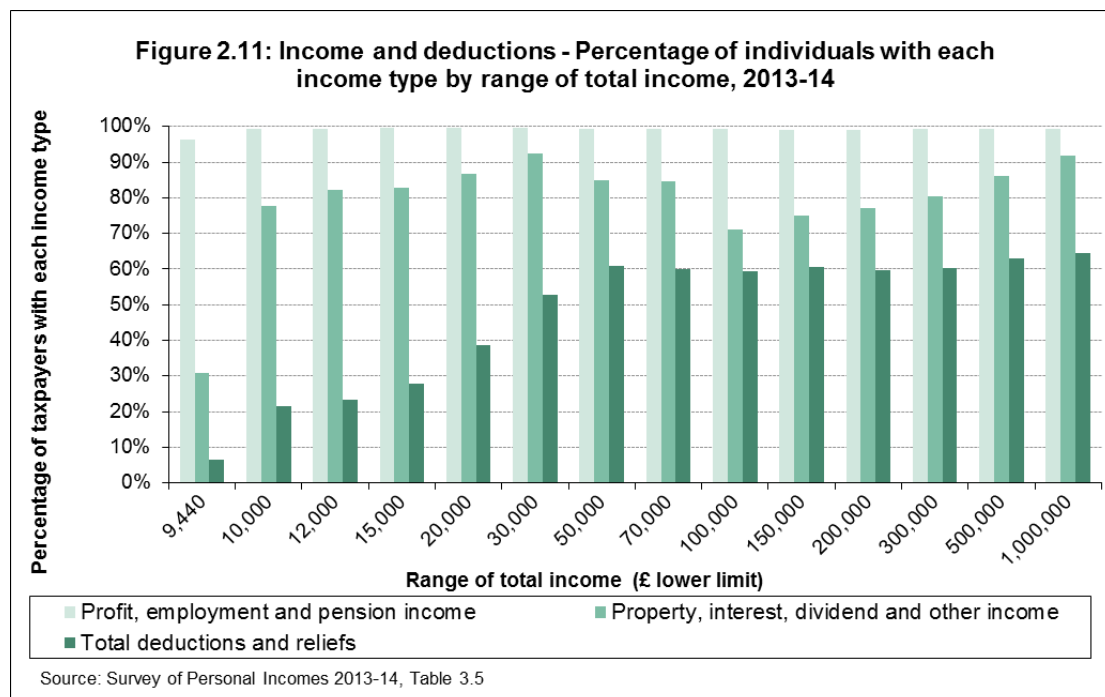
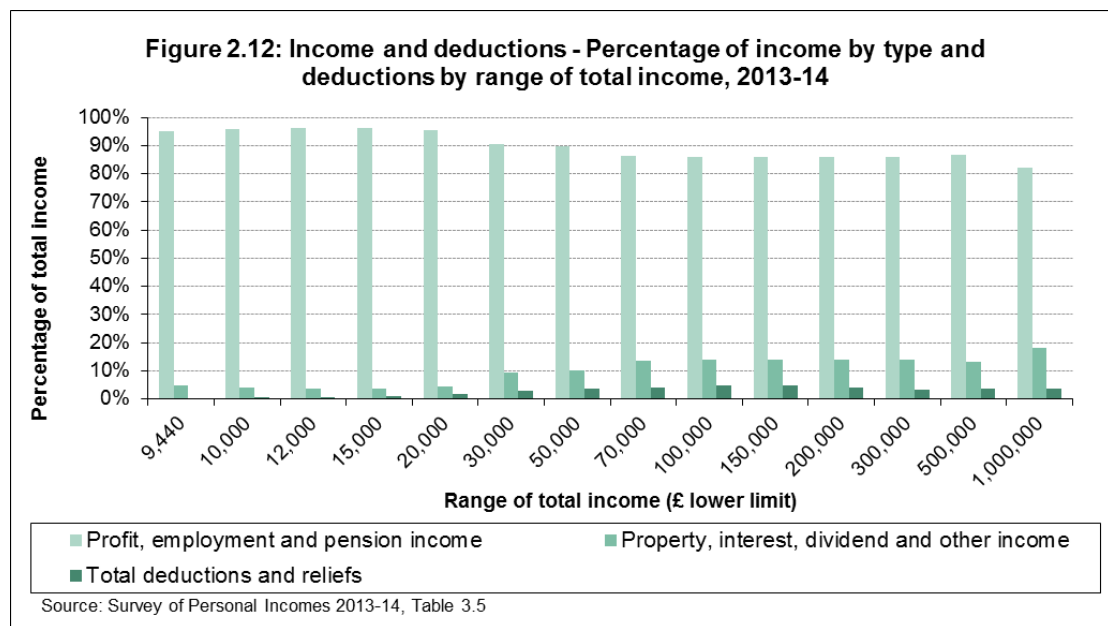


Figure 2.12 shows that profit, employment and pension income is the largest component of total income, but it accounts for a decreasing share as total income increases. It also shows that among the highest incomes, property, interest, dividend and other income accounts for a higher proportion of total income. The proportion of total income sheltered by deductions and reliefs is small, at 2.7% on average; 1.0% or less for incomes under £15,000 and no more than 5.0% in the higher income ranges. The ratio of tax to total income increases with income level, reflecting higher tax rates, but will fall short of the highest marginal rate that applies to that income level due to the varying rates of income tax that apply by type of income, income sheltered by deductions and reliefs and by personal allowances.



**Table 3.6 – Profit, employment and pension income, 2013-14
Taxpayers only**

This table shows the types of income that comprise total profit, employment and pension income for taxpayers in each range of total income, the level, average amount and percentage share by type of income along with the percentage of total profit, employment and pension income in each total income range.

Figure 2.13 shows that in all income ranges taxpayers with profit, employment and pension income are most likely to have employment income, ranging from just over 60% to almost 90%. The proportion with self employment income is around 10% for income ranges from £10,000 to £70,000 but then rises in higher income ranges to reach almost 30% where total income exceeds £500,000. For incomes below £10,000, the proportion with self employment income rises to just over 20%.

About 21% of taxpayers with profit, employment and pension income have National Insurance pension income and 26% have other pension income. The income range £10,000 to £15,000 is the only one in which national insurance pensions and all other pensions are over 30%, this is also the only income range in which employment income pension falls below 70%. This highlights the position of state pensioners and others with pension income within the overall taxpayer income distribution. Note that as taxpayers can have more than one type of income in this table, the proportions in Figure 2.13 can sum to more than 100%.

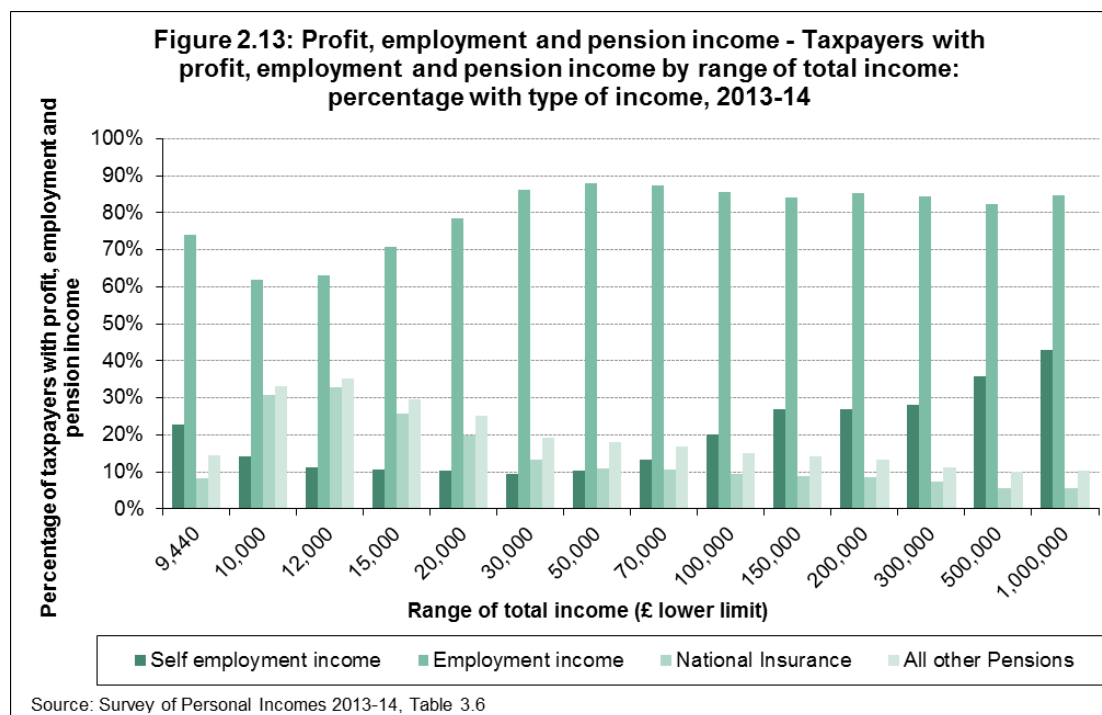


Figure 2.14 shows the percentage share of profit, employment and pension income attributable to the four component categories. Employment income is the largest in each income range. Pensions (National Insurance and other pensions) account for significant shares of the overall amount where total income is between £10,000 and £20,000. The share due to self employment income peaks at 29%, where total income exceeds £1 million. The share increases as total income rises from £30,000 and also rises as total income falls from £30,000 to the personal allowance.

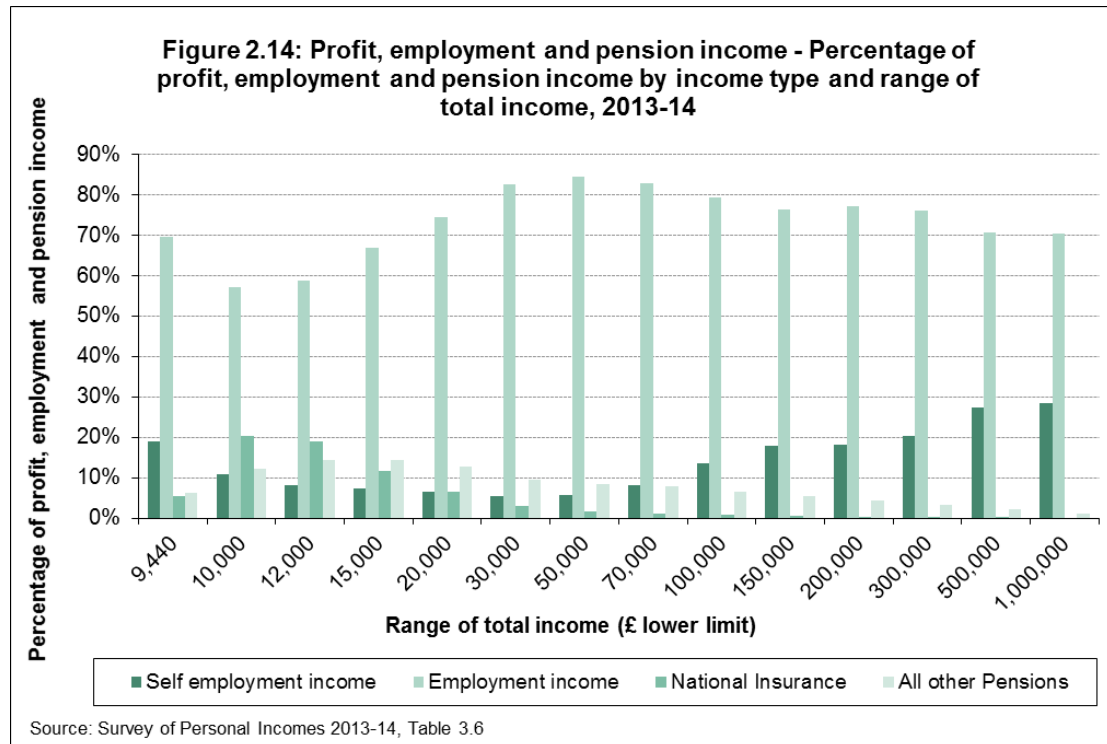


Table 3.7 – Property, interest, dividend and other income, 2013-14

Taxpayers only

This table shows the types of income that comprise total property, interest, dividend and other income for taxpayers in each range of total income, the level, average amount and percentage share by type of property, interest, dividend and other income along with the share of total property, interest, dividend and other income in each range of total income.

Figure 2.15 shows that 80% or more of taxpayers with property, interest, dividend and other income have interest income if their total income is between £10,000 and £100,000. The proportion declines for higher levels of total income but remains above 70% across all income ranges. Less than 20% have dividend income if their total income is less than £30,000, but for higher incomes the proportion grows to over 75%.

The proportion of individuals with property income is less than 10% in income ranges between £10,000 to £50,000 but rises with higher incomes to exceed 20%. Other income, relatively rare where total income is less than £50,000, is present in more than half of taxpayer cases with total income of £500,000 or more. Note that as taxpayers can have more than one type of income in this table, the proportions can sum to more than 100%.

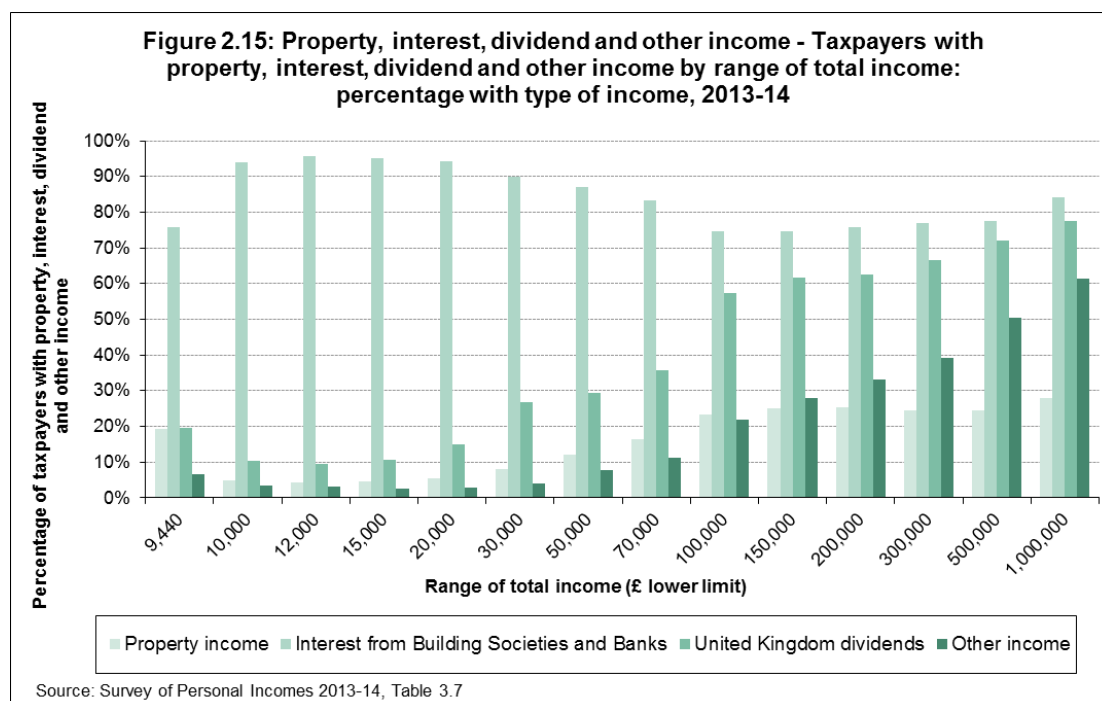


Figure 2.16 shows the percentage share of property, interest, dividend and other income attributable to each income type. For total incomes above £30,000, 70% or more of property, interest, dividend and other income is due to dividends. In contrast, for total incomes between £9,440 and £15,000, they account for less than 25%.

Interest accounts for as much as 36% of property, interest, dividend and other income where total income is between the personal allowance and £15,000 but falls to less than 10% in higher income ranges. Property income declines as a share of property, interest, dividend and other income from more than 30% at lower income levels (below £20,000) to 6% for total incomes of £1 million or more.

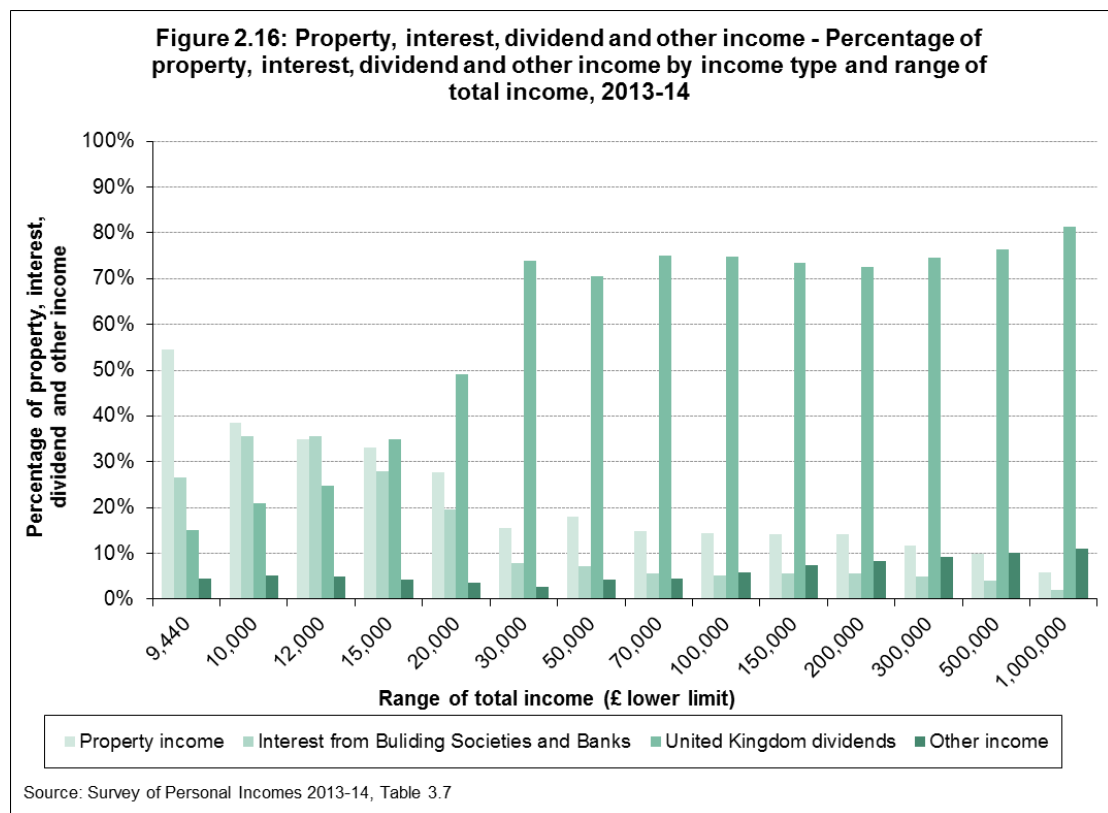


Table 3.8 – Deductions and reliefs, 2013-14

Taxpayers only

This table shows the types of deductions and reliefs set against total income by taxpayers in each range of total income.

Deductions and reliefs are the amounts deducted from total income, along with personal allowances, to arrive at the amount of taxable income subject to an income tax charge. This includes amounts for contributions to occupational and personal pensions, and a variety of other deductions and reliefs including charitable giving and loss relief etc.

The table shows the size and relative importance of each relief type by income range and the share of total deductions and reliefs that arise in each total income range.

Note that occupational and personal pension contributions are imputed onto the sample records for many individuals within the SPI in order to get a full estimate of total income for all cases. Consequently, distributions by total income range should be viewed as indicative (see Annex B).

Figure 2.17 shows the proportion of taxpayers with relief for contributions to occupational pensions varies across ranges of total income from 8.6% to 78%. The likelihood of having such a relief exceeds 45% where total income is below £100,000.

The proportion of taxpayers with relief for personal pension contributions varies between 8% and just over 50%. It falls to 8% for total income below £10,000 and increases to around 45% or more for income in the range from £70,000 to £300,000, before falling to 34% for those with income over £1 million.

The proportion of taxpayers with relief for other interest, charges and deductions is below 15% in income ranges below £50,000. However, for incomes over £50,000 the proportion rises steeply alongside income and exceeds 50% for total incomes in excess of £100,000. Note that taxpayers may have more than one relief type, so the proportions can sum to more than 100%.

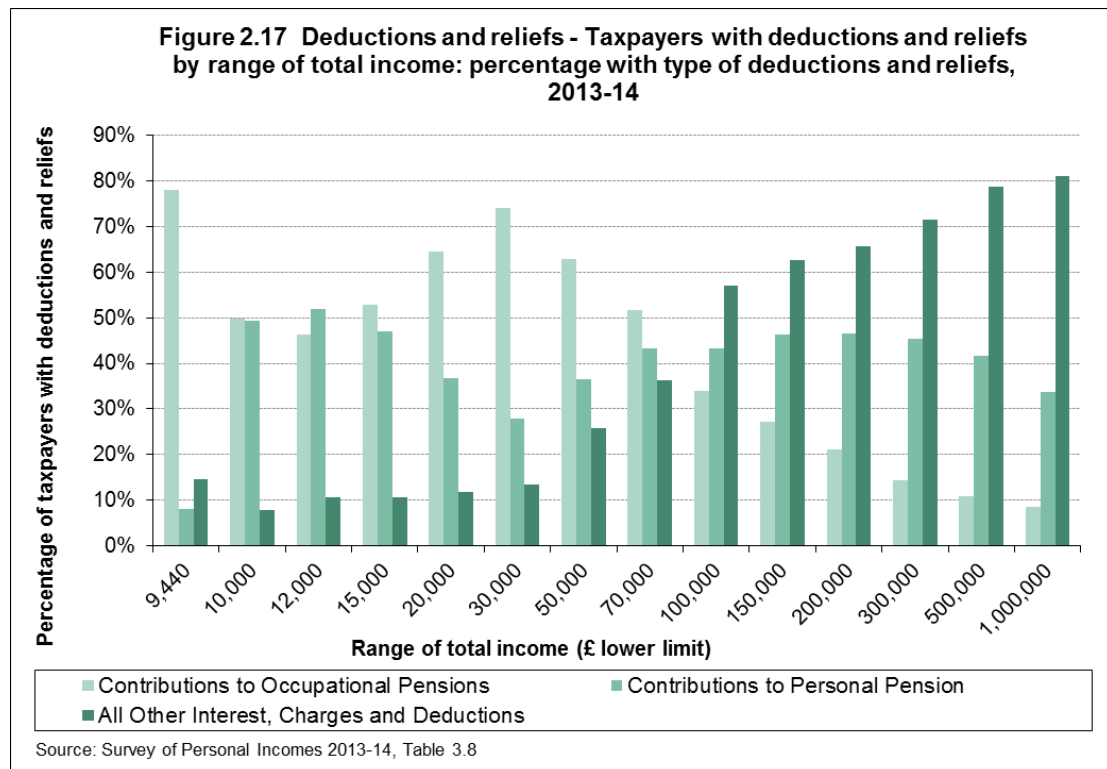


Figure 2.18 shows what proportion of total reliefs and deductions in each income range is accounted for by each relief type. Occupational pensions are more than 55% of the total amount in each income range below £70,000 and most of the rest is personal pension. For incomes above £100,000, reliefs for personal pensions predominate until, for incomes above £500,000, other reliefs become more important.

Contributions to occupational pensions account for 2% to 81% of all deductions and reliefs, depending on total income. They exceed 55% of all deductions and reliefs where total income is less than £70,000 but fall to under 20% where total income exceeds £200,000.

Contributions to personal pensions account for 9% to 58% of all deductions and reliefs, again depending on total income. They exceed 35% in income ranges from £70,000 to £1 million. For incomes above £1 million, they account for about 10% of total deductions and reliefs.

For total income below £200,000, other deductions and reliefs account for less than 20% of total deductions and reliefs. In some income ranges, the proportion is less than 10%. For higher incomes, such reliefs account for an increasing share as income rises, peaking at almost 90% for incomes over £1 million.

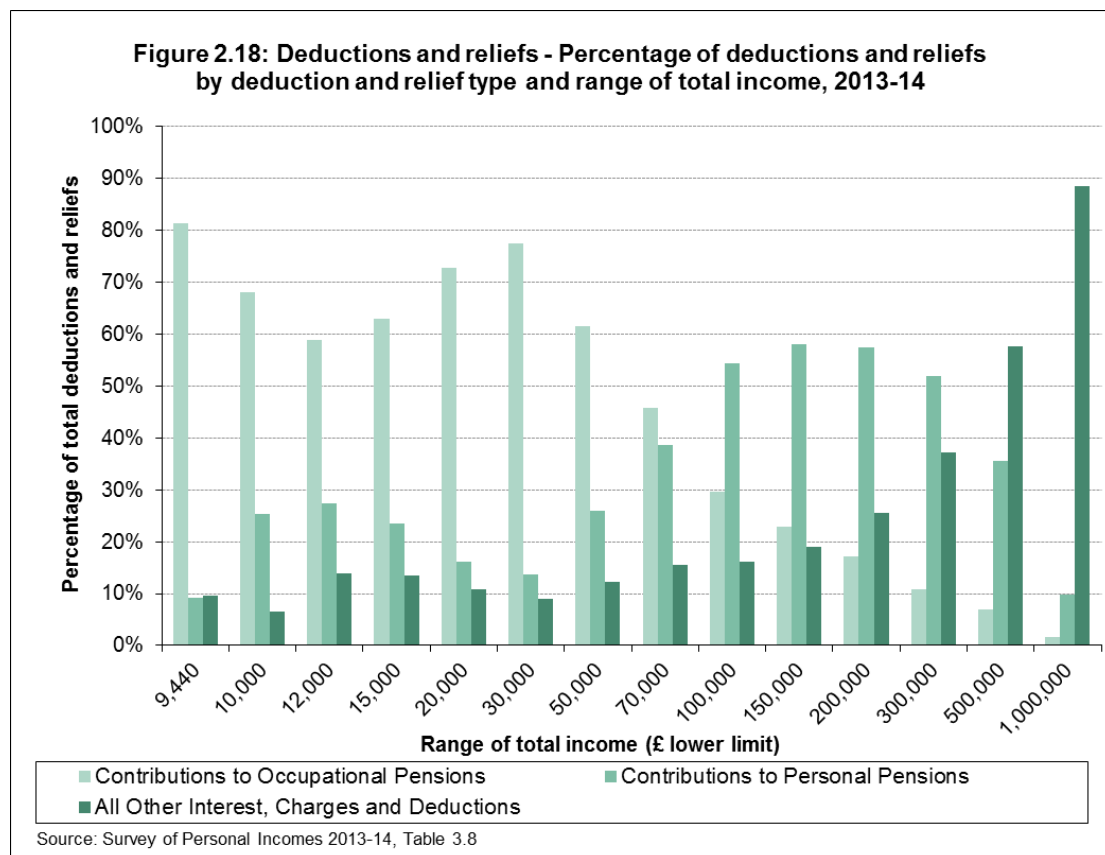


Table 3.9 – Self employment income assessable to tax, 2013-14

Sources of income for individuals by range and industry

This table shows the number of sources of self employment income and the amount of profit for those sources, ranged on the self employment income from the source. The sources of all individuals in the survey, whether taxpayers or not, are recorded.

An individual may have several instances of self employment income from activity both as a sole trader and as a partner in a partnership. Where there are multiple instances as a sole trader, one instance is designated the primary source and all other instances are amalgamated into a single secondary source. Similarly for multiple instances of partner income, one instance is designated the primary source and all other instances are amalgamated into a single secondary source. Where multiple instances exist, the secondary source record contains the sum of income amounts and is allocated to the industry of the most significant of those secondary sources. Consequently, the table may count up to four sources of self employment income for each individual. The number of individuals underlying this table is shown in Table 3.10.

The table shows that there were 5.86 million self employment sources, accounting for £85.9 billion profit. In this table, loss making sources are shown in the zero range of self employment income.

Figures 2.19 and 2.20 show the proportion of sources and profit by industry group based on Standard Industry Classification (SIC) 2007.

In general the industry groups comprise one or several of the categories at sector level from SIC2007. Annex B shows the composition of each category in the table. Sparsely populated sectors have been combined into 'Other Industries'. The only exception is 'Legal and Accounting Activities' which, although at sub-sector level in SIC2007, is sufficiently significant in terms of self employment income to warrant being separately identified.

Construction accounts for 23% of all sources and 21% of all profits. Legal & Accounting Activities and Human Health and Social Work Activities both account for a significantly higher proportion of total profit than number of sources, indicating average profits above the norm.

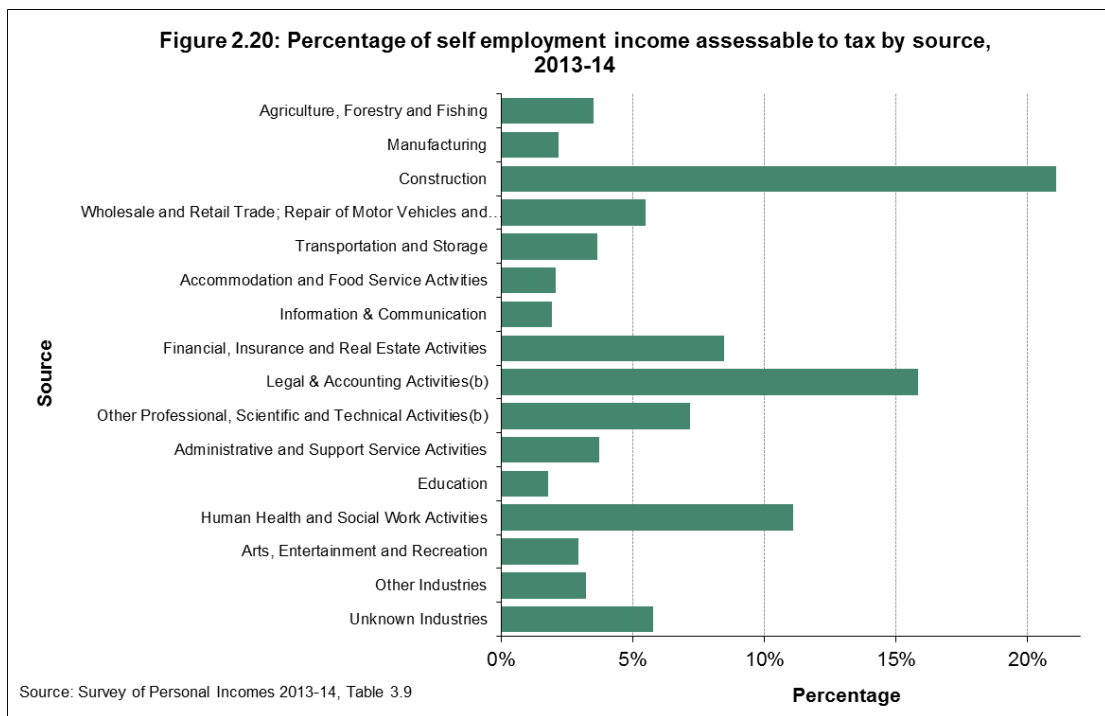
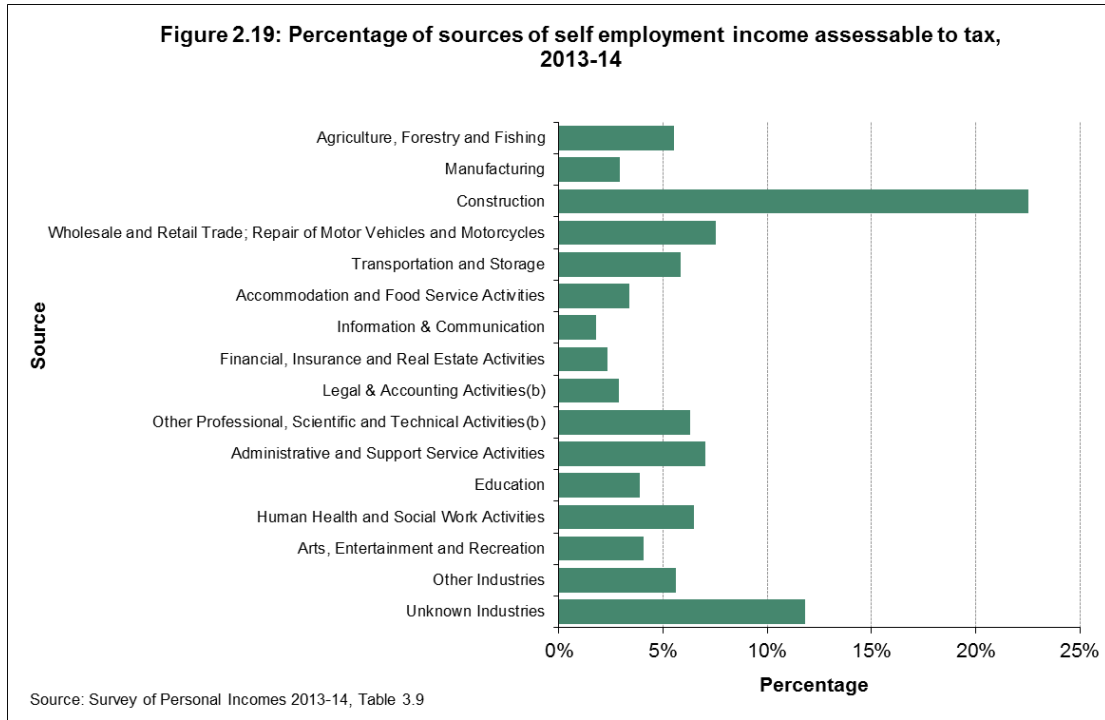


Table 3.10 – Income of individuals with self employment sources, 2013-14

By range of self employment income and source

This table comprises individuals with self employment income sources, whether they are taxpayers or not. It shows, for ranges of self employment income, the composition of total income, average total income and the proportion of total income that is accounted for by self employment income.

The number of individuals with at least one self employment income source is 5.62 million, of which 3.43 million are taxpayers (Table 3.6).

Figure 2.21 looks at the other forms of income received by those with some self employment income. The proportion with employment income excluding pensions varies between 19% and 60%. It is around 20% for profit levels from £7,500 to £30,000 and exceeds 40% among loss makers, those with profit below £3,000, and the top income band (over £100,000).

The proportion of cases with pension income is 20% or more for profit levels under £3,000 and fluctuates between 10% and 15% for higher income ranges. The proportion with property, dividend and other income, over 30% in the lowest profit ranges, falls to about 25% for profits from £4,000 to £7,500 but then rises with income to 87% where profits are £100,000 or more.

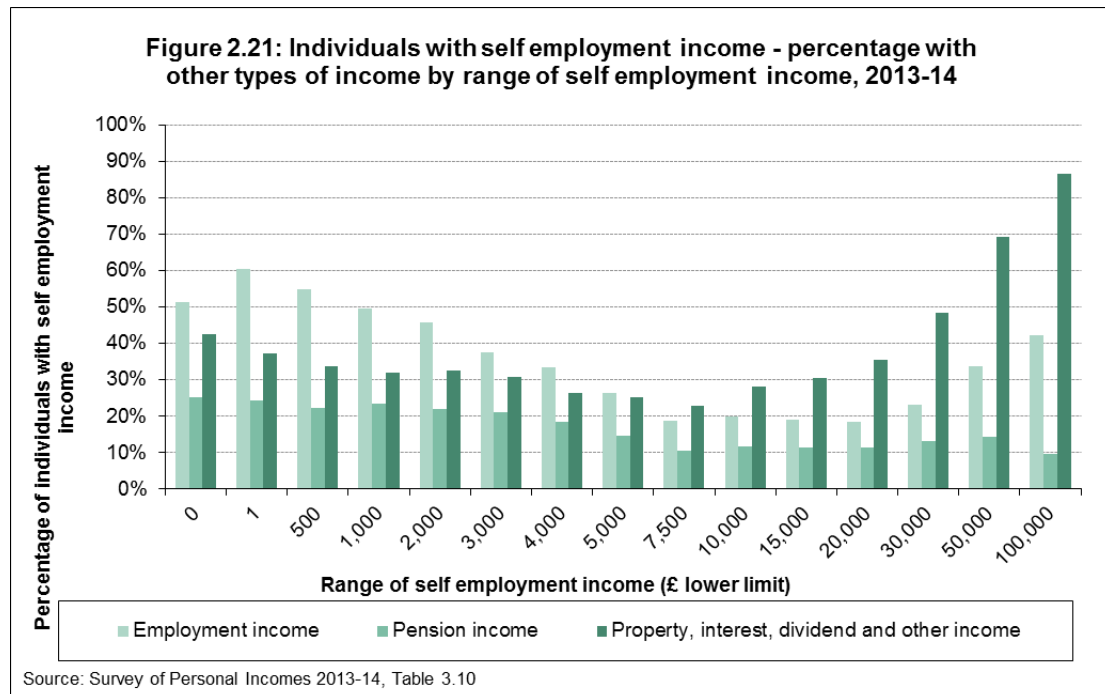


Figure 2.22 shows the percentage of total income accounted for by different income types for those individuals with self employment income sources, by range of self employment income.

For individuals with self employment income of £4,000 or more, their self employment income is the largest income type and it constitutes 54% to 86% of total income where self employment income is £5,000 or more. At lower profit levels, the proportion of total income accounted for by employment income predominates.

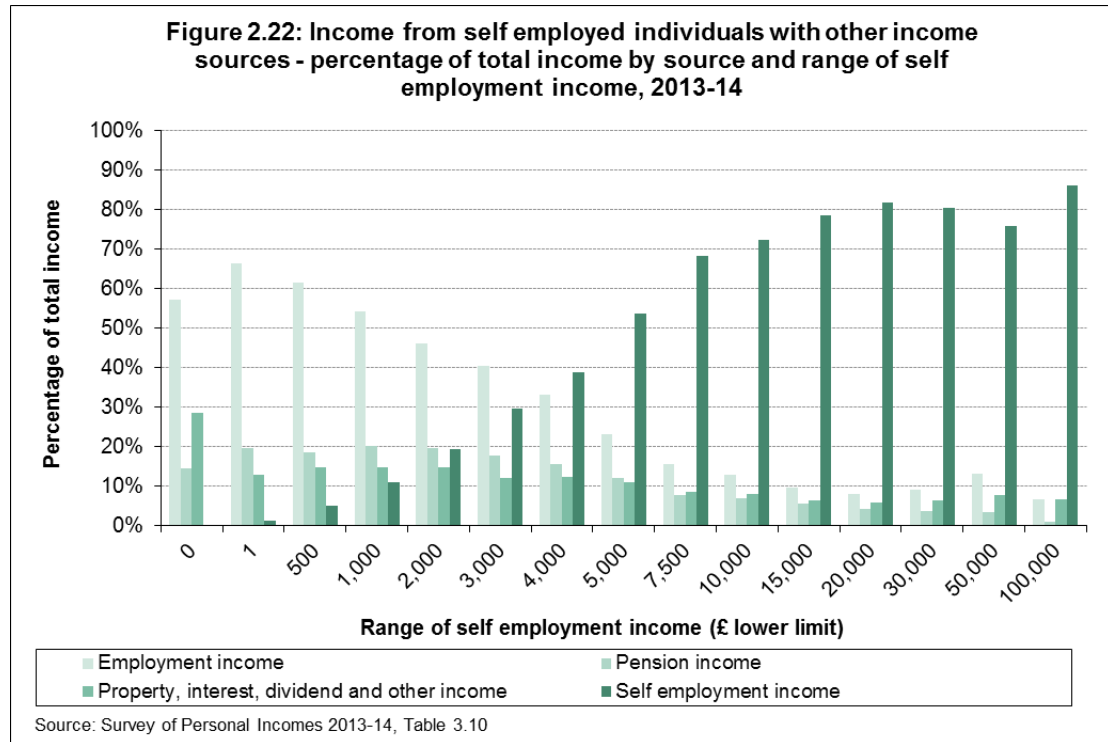


Table 3.11 – Income and tax, by gender, region and country, 2013-14

Taxpayers only

This table shows the sources of income that comprise total income and tax for taxpayers in each total income band by gender, region and country.

Figure 2.23 shows that the South East had the highest number of taxpayers (4.5 million), followed by London (4 million). In contrast, Northern Ireland had the lowest number of taxpayers (0.73 million).

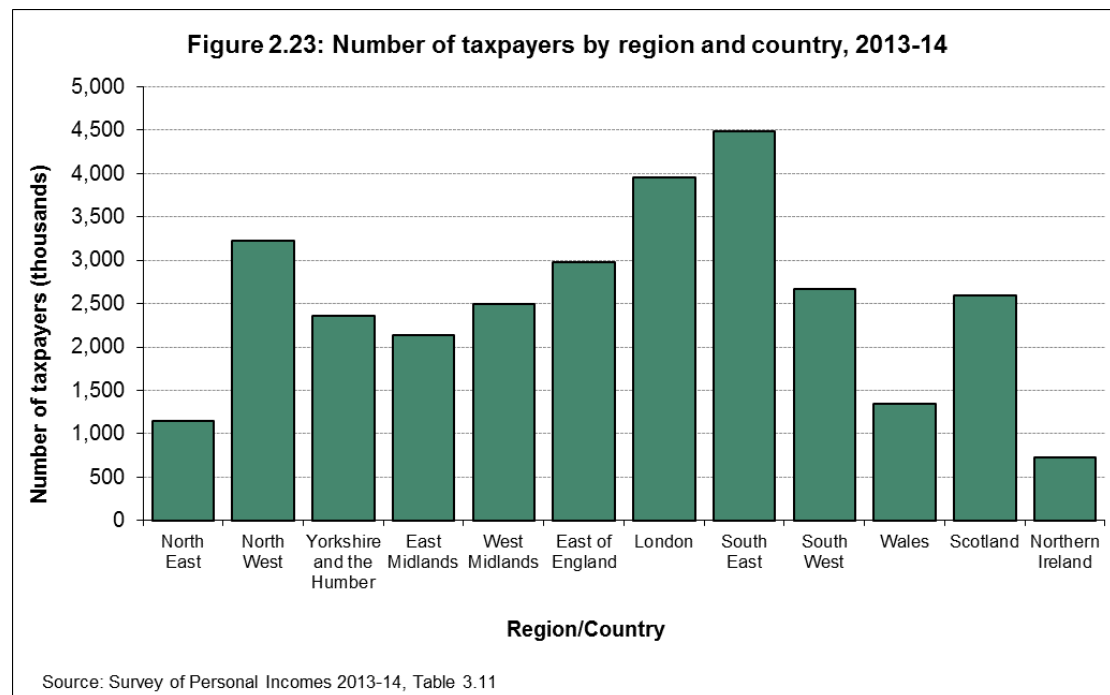
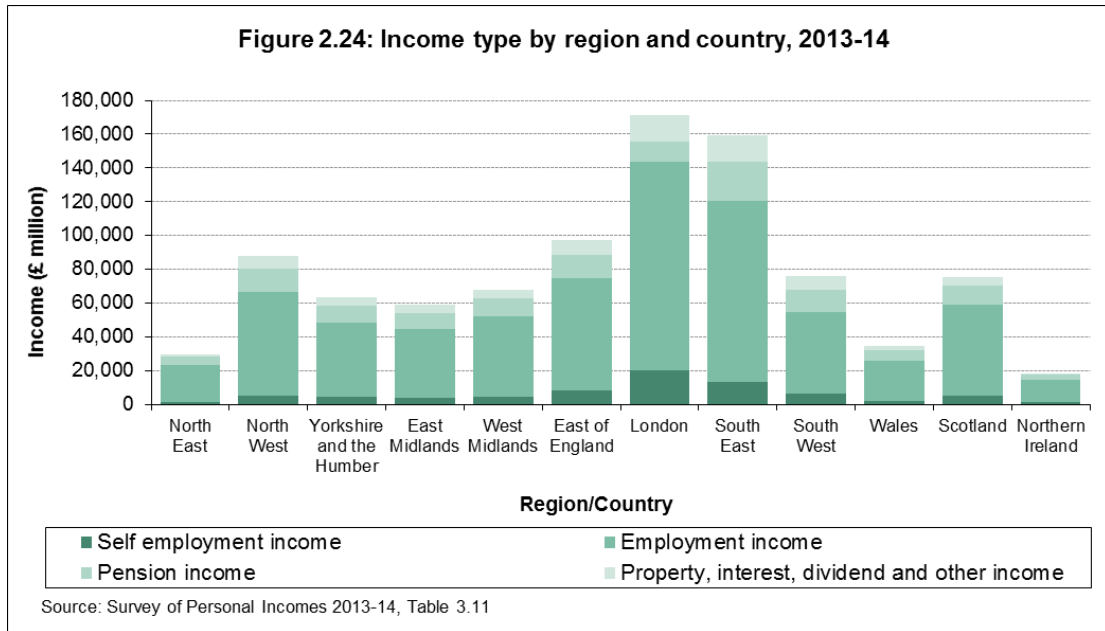


Figure 2.24 also shows that London had the highest amount of total income (£171 billion), followed by the South East (£160 billion). Northern Ireland had the least total income, £18.7 billion.



Annex A: National Statistics Tables 3.1 to 3.11, 2013-14

Notes on the tables

In all the tables in this section, the following conventions have been used:

Symbol	Definition
..	Not available, due to small sample size
-	Negligible
.	Not applicable

Individual figures have been rounded independently to three significant figures. Therefore, the sum of component items may not necessarily add to the totals shown.

3.1 Percentile points for total income before and after tax, 1992-93 to 2013-14

Taxpayers only

Amounts: £

Percentile point	1	5	10	25	50	75	90	95	99
Total income before tax									
1992-93	3,630	4,400	5,160		11,500		25,500	33,100	62,800
1993-94	3,670	4,440	5,220		11,600		25,800	33,500	64,800
1994-95	3,690	4,460	5,270		11,900		26,100	33,700	68,400
1995-96	3,760	4,640	5,420		12,200		27,100	35,100	69,900
1996-97	4,000	4,900	5,650		12,500		28,300	37,200	76,100
1997-98	4,260	5,220	6,020		13,200		29,400	39,000	83,700
1998-99	4,450	5,410	6,220		13,600		31,100	41,600	90,000
1999-00	4,600	5,630	6,570	9,260	14,400	22,300	33,000	44,600	96,400
2000-01	4,620	5,520	6,480	9,280	14,800	23,000	34,200	46,700	102,000
2001-02	4,780	5,850	6,860	9,910	15,500	24,300	36,200	49,200	107,000
2002-03	4,860	5,960	6,970	10,000	15,800	24,700	36,700	49,800	108,000
2003-04	4,820	5,850	7,000	10,100	16,000	25,100	37,100	50,600	111,000
2004-05	4,980	6,070	7,260	10,300	16,400	26,100	39,000	52,400	117,000
2005-06	5,200	6,350	7,610	10,800	17,100	27,400	41,300	56,200	132,000
2006-07	5,410	6,600	7,880	11,200	17,700	28,400	42,900	58,500	141,000
2007-08	5,600	6,870	8,240	11,800	18,500	29,500	44,900	61,500	149,000
2008-09 ^(a)									
2009-10	6,800	7,970	9,510	12,900	19,600	30,900	46,600	63,200	149,000
2010-11	6,730	7,830	9,350	12,700	19,500	30,900	46,300	62,600	140,000
2011-12	7,740	8,840	10,200	13,500	20,300	32,100	48,300	66,200	147,000
2012-13	8,370	9,570	10,900	14,200	21,000	32,900	49,200	67,900	150,000
2013-14	9,710	10,800	11,800	15,000	21,900	33,900	50,600	70,400	159,000
Total income after tax									
1992-93	3,600	4,250	4,880		10,100		21,100	26,500	45,300
1993-94	3,630	4,290	4,920		10,100		20,900	26,400	46,100
1994-95	3,640	4,310	4,980		10,200		21,100	26,200	48,100
1995-96	3,720	4,440	5,150		10,400		21,900	27,200	49,200
1996-97	3,950	4,690	5,390		10,800		23,100	29,000	53,400
1997-98	4,220	4,990	5,750		11,400		24,300	30,700	58,800
1998-99	4,400	5,180	5,930		11,800		25,600	32,500	62,800
1999-00	4,570	5,500	6,340	8,490	12,500	18,800	27,300	34,800	67,500
2000-01	4,600	5,410	6,270	8,510	12,900	19,400	28,400	36,200	71,000
2001-02	4,760	5,730	6,650	9,120	13,600	20,600	30,000	38,000	74,300
2002-03	4,840	5,830	6,760	9,230	13,800	20,900	30,400	38,400	75,000
2003-04	4,800	5,730	6,790	9,290	14,000	21,100	30,700	39,000	77,000
2004-05	4,950	5,940	7,040	9,470	14,400	22,000	32,100	40,500	81,500
2005-06	5,170	6,210	7,340	9,930	14,900	23,100	33,900	43,100	91,100
2006-07	5,370	6,450	7,610	10,300	15,400	23,800	35,000	44,800	97,400
2007-08	5,570	6,710	7,940	10,800	16,100	24,800	36,600	46,800	103,000
2008-09 ^(a)									
2009-10	6,740	7,690	8,940	11,800	17,200	26,300	39,200	49,300	105,000
2010-11	6,690	7,580	8,800	11,700	17,100	26,300	39,000	49,000	96,200
2011-12	7,690	8,600	9,830	12,500	18,000	27,500	40,000	51,500	100,000
2012-13	8,320	9,300	10,500	13,200	18,700	28,200	40,700	52,500	101,000
2013-14	9,660	10,600	11,400	14,000	19,500	29,300	41,500	54,000	107,000

Source: Survey of Personal Incomes 2013-14

Table updated February 2016

Footnote

(a) Figures for 2008-09 tax year are not currently available.

Notes on the Table

1. This table gives certain percentile points of the income distribution as estimated from the Survey of Personal Incomes for each survey year shown. The table only covers individuals who have some liability to income tax. The percentile points have been independently calculated on total income before tax and total income after tax.

2. Total income is the sum of all income subject to tax for the year (see the Income tax statistics and distributions introduction). For most types of income this is approximately the same as income that is earned in the tax year but this is not the case for self-employment income (see the notes on the tables for 3.9 and 3.10) and some other kinds of income.

3.2 Distribution of median and mean income and tax by age range and gender, 2013-14

Taxpayers only

Numbers: thousands; Amounts: £

By age range Total					
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	169	12,100	498	13,800	891
20-24	1,740	15,200	1,120	17,300	1,590
25-29	2,850	20,200	2,090	23,800	3,080
30-34	2,930	24,000	2,780	29,800	4,740
35-39	2,700	26,100	3,110	35,400	6,560
40-44	3,030	26,700	3,160	38,500	7,710
45-49	3,260	26,100	3,070	39,500	8,030
50-54	3,080	25,700	3,000	38,500	7,640
55-59	2,510	24,400	2,770	36,200	6,850
60-64	2,160	21,800	2,330	30,800	5,170
65-69	2,120	19,400	1,770	27,000	4,020
70-74	1,440	17,400	1,340	24,000	3,240
75 and over	2,410	17,100	1,110	22,700	2,720
All ranges	30,400	21,900	2,300	31,300	5,410
By age range Male					
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	104	12,400	563	14,200	1,000
20-24	945	15,900	1,270	18,400	1,860
25-29	1,580	20,900	2,230	25,200	3,510
30-34	1,680	25,400	3,070	32,200	5,490
35-39	1,590	28,700	3,550	39,800	8,000
40-44	1,730	30,600	3,870	45,500	10,100
45-49	1,820	30,400	3,810	47,600	10,800
50-54	1,710	30,000	3,750	46,900	10,400
55-59	1,410	28,500	3,480	43,600	9,250
60-64	1,200	24,900	2,920	36,400	6,860
65-69	1,350	21,300	2,130	30,000	4,860
70-74	950	18,300	1,530	25,800	3,770
75 and over	1,310	18,700	1,300	25,100	3,310
All ranges	17,400	24,300	2,770	35,900	6,900
By age range Female					
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	65	11,700	427	13,100	715
20-24	797	14,400	958	16,000	1,280
25-29	1,280	19,300	1,910	22,000	2,540
30-34	1,250	22,100	2,400	26,600	3,730
35-39	1,110	22,600	2,450	29,100	4,480
40-44	1,300	22,000	2,310	29,100	4,550
45-49	1,450	21,400	2,220	29,300	4,580
50-54	1,370	20,900	2,130	28,100	4,200
55-59	1,100	20,100	1,970	26,700	3,770
60-64	960	18,600	1,750	23,700	3,060
65-69	774	16,900	1,270	21,900	2,560
70-74	492	16,000	1,040	20,600	2,200
75 and over	1,100	15,500	935	19,800	2,020
All ranges	13,000	19,000	1,780	25,100	3,420

Source: Survey of Personal Incomes 2013-14
Table updated February 2016

Notes on the Table

1. This table only covers individuals with some liability to tax.

3.3

Distribution of total income before and after tax by gender, 2013-14

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	Total							
	Before tax, by range of total income before tax				After tax, by range of total income after tax			
	No. of taxpayers	Total income before tax	Total tax	Total income after tax	No. of taxpayers	Total income before tax	Total tax	Total income after tax
9,440 ^(a)	610	5,800	41	5,760	727	6,990	61	6,930
10,000	2,760	30,500	656	29,800	3,410	38,800	1,020	37,700
12,000	4,240	57,100	2,950	54,200	5,070	72,600	4,420	68,200
15,000	5,850	102,000	8,550	93,200	6,530	125,000	11,800	113,000
20,000	7,500	184,000	21,200	162,000	7,450	207,000	25,800	181,000
30,000	6,330	240,000	34,000	206,000	5,390	241,000	38,900	202,000
50,000	1,590	92,500	18,800	73,700	1,010	77,600	18,900	58,700
70,000	791	65,400	16,500	49,000	478	55,100	16,400	38,600
100,000	405	48,500	14,700	33,800	201	36,000	12,100	23,900
150,000	143	24,500	8,190	16,300	60	16,000	5,820	10,200
200,000	95	22,800	8,240	14,600	45	17,600	6,700	10,900
300,000	56	21,300	8,140	13,100	26	16,100	6,310	9,740
500,000	31	20,800	8,170	12,600	15	16,100	6,390	9,760
1,000,000	15	36,600	14,500	22,100	6	25,400	9,930	15,500
All ranges	30,400	951,000	165,000	787,000	30,400	951,000	165,000	787,000

Range of total income (lower limit) £	Male							
	Before tax, by range of total income before tax				After tax, by range of total income after tax			
	No. of taxpayers	Total income before tax	Total tax	Total income after tax	No. of taxpayers	Total income before tax	Total tax	Total income after tax
9,440 ^(a)	272	2,570	21	2,550	323	3,080	32	3,050
10,000	1,170	12,900	284	12,700	1,470	16,700	449	16,300
12,000	1,960	26,500	1,370	25,100	2,420	34,800	2,130	32,600
15,000	3,090	53,800	4,490	49,300	3,580	68,800	6,480	62,300
20,000	4,450	109,000	12,700	96,800	4,560	127,000	16,000	111,000
30,000	4,100	157,000	22,400	134,000	3,620	163,000	26,800	137,000
50,000	1,150	66,700	13,700	53,000	749	57,600	14,200	43,500
70,000	592	49,000	12,400	36,600	370	42,900	12,900	30,000
100,000	317	38,000	11,600	26,400	162	29,200	9,810	19,400
150,000	116	19,900	6,660	13,200	50	13,500	4,890	8,560
200,000	79	19,000	6,850	12,100	39	15,200	5,770	9,380
300,000	48	18,200	6,980	11,300	23	14,200	5,600	8,610
500,000	27	18,400	7,260	11,200	13	14,600	5,790	8,810
1,000,000	14	33,600	13,400	20,200	6	23,500	9,210	14,200
All ranges	17,400	624,000	120,000	504,000	17,400	624,000	120,000	504,000

3.3

Distribution of total income before and after tax by gender, 2013-14

Taxpayers only

Continued

Numbers: thousands; Amounts: £ million

Female								
Range of total income (lower limit) £	Before tax, by range of total income before tax				After tax, by range of total income after tax			
	No. of taxpayers	Total income before tax	Total tax	Total income after tax	No. of taxpayers	Total income before tax	Total tax	Total income after tax
9,440 ^(a)	338	3,230	20	3,210	405	3,910	29	3,880
10,000	1,590	17,500	373	17,200	1,940	22,100	575	21,500
12,000	2,280	30,600	1,580	29,000	2,650	37,800	2,290	35,500
15,000	2,770	48,000	4,060	44,000	2,950	56,300	5,310	51,000
20,000	3,050	74,200	8,480	65,700	2,890	79,900	9,820	70,100
30,000	2,230	83,800	11,700	72,100	1,770	77,500	12,100	65,400
50,000	447	25,900	5,140	20,700	263	20,000	4,760	15,200
70,000	199	16,500	4,070	12,400	108	12,200	3,530	8,680
100,000	88	10,500	3,120	7,390	39	6,860	2,270	4,590
150,000	27	4,610	1,530	3,080	10	2,570	929	1,640
200,000	16	3,850	1,380	2,460	6	2,480	931	1,550
300,000	8	3,040	1,160	1,880	3	1,850	716	1,130
500,000	3	2,320	908	1,420	1	1,550	601	948
1,000,000	1	2,990	1,120	1,880	1	1,990	719	1,280
All ranges	13,000	327,000	44,600	282,000	13,000	327,000	44,600	282,000

Source: Survey of Personal Incomes 2013-14

Table updated February 2016

Footnote

(a) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance of £9,440 for 2013-14 (see Annex B for details).

Notes on the Table

1. This table only covers individuals with some liability to tax.

2. It should be noted that individuals may not necessarily fall into the same total income range for before and after tax breakdowns. Total income before tax is used to assign people to an income range for columns 2 to 5, whereas total income after the deduction of tax is used to assign individuals to an income band for columns 6 to 9.

3.4 Income tax liabilities of starting, "savers", basic, higher and additional rate taxpayers, by largest source of income, 2013-14

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Largest source of income								Total Income	
	Self-employment		Employment		Pension		Property, interest, dividend and other income		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										
9,440 ^(a)	5	-	38	1	11	-	9	-	62	1
10,000	5	1	38	5	138	13	46	39	226	58
All ranges	10	1	75	6	148	13	56	40	289	59
Taxpayers liable at "savers" rate²										
9,440 ^(a)	2	-	19	-	4	-	5	1	30	1
10,000	4	1	63	17	62	9	47	14	176	41
15,000	..	..	10	6	12	8	87	74	109	89
20,000	..	..	..	..	..	..	150	238	153	240
30,000	..	..	1	1	..	..	217	617	219	619
All ranges	8	2	93	25	80	19	505	944	686	990
Taxpayers liable at basic rate (excluding higher rate taxpayers)										
9,440 ^(a)	102	6	346	21	52	4	18	8	518	38
10,000	606	330	3,850	2,260	2,090	918	72	40	6,620	3,540
15,000	420	642	3,770	5,830	1,480	1,900	64	89	5,740	8,460
20,000	477	1,370	5,360	15,600	1,370	3,650	133	319	7,340	20,900
30,000	249	1,240	3,740	18,600	534	2,610	196	733	4,720	23,200
All ranges	1,850	3,590	17,100	42,300	5,530	9,090	483	1,190	24,900	56,200
Taxpayers liable at higher rate (excluding additional rate taxpayers)										
9,440 ^(a)	..	..	..	..	..	..	..	..	..	..
30,000	..	..	..	..	..	..	..	..	1	11
40,000	69	528	1,010	7,790	144	1,090	178	875	1,400	10,300
50,000	77	940	1,210	14,600	129	1,590	159	1,540	1,570	18,700
70,000	55	1,120	571	12,200	56	1,200	106	1,930	787	16,500
100,000	47	1,590	279	10,500	23	849	56	1,770	405	14,700
150,000	10	412	15	706	1	27	2	67	27	1,210
200,000	1	24	-	19	..	..	..	..	1	49
300,000	..	..	..	..	..	..	..	..	..	..
500,000	..	..	..	..	..	..	..	..	..	..
1,000,000	..	..	..	..	..	..	..	..	..	..
All ranges	258	4,620	3,090	45,800	352	4,760	501	6,190	4,200	61,400

3.4 Income tax liabilities of starting, "savers", basic, higher and additional rate taxpayers, by largest source of income, 2013-14

Continued Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Largest source of income								Total Income	
	Self-employment		Employment		Pension		Property, interest, dividend and other income		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 at additional rate³										
9,440 ^(a)	..	..	..	..	..	..	..	..	..	..
150,000	12	754	81	4,960	6	331	18	933	116	6,980
200,000	15	1,250	64	5,700	3	263	12	975	94	8,190
300,000	10	1,410	37	5,550	1	191	8	996	56	8,140
500,000	7	1,880	19	5,250	-	105	4	937	30	8,170
1,000,000	4	3,410	9	8,850	..	..	2	2,150	15	14,500
All ranges	48	8,690	209	30,300	10	985	44	5,990	311	46,000
All Taxpayers	2,180	16,900	20,500	118,000	6,120	14,900	1,590	14,400	30,400	165,000

Source: Survey of Personal Incomes 2013-14

Table updated February 2016

Footnote

(a) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance of £9,440 for 2013-14 (see Annex B for details).

Notes on the Table

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 largest source is one of self employment; employment; pensions or property, interest, dividend and other 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. self employed trading profits, employment, pensions and property income) and applied only to non-dividend savings income.

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

4. The 'Investment' column has been renamed as 'Property, interest, dividend and other income'. This change ensures that the income components remain consistent with the historical back series from previous SPIs.

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

3.5 Income and deductions, 2013-14

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
																					%	%	%
9,440 ^(a)	587	5,510	9,400	189	285	1,510	610	5,800	9,510	39	9	232	5,570	610	41	67	5,760	0.7	2.0	95.1	4.9	0.2	
10,000	2,730	29,300	10,700	2,140	1,220	570	2,760	30,500	11,100	592	207	350	26,800	2,760	656	238	29,800	2.2	9.1	96.0	4.0	0.7	
12,000	4,220	55,000	13,000	3,490	2,120	606	4,240	57,100	13,500	986	475	482	41,600	4,240	2,950	695	54,200	5.2	14.0	96.3	3.7	0.8	
15,000	5,830	98,100	16,800	4,850	3,640	750	5,850	102,000	17,400	1,630	1,140	699	57,800	5,850	8,550	1,460	93,200	8.4	19.2	96.4	3.6	1.1	
20,000	7,470	176,000	23,500	6,510	8,070	1,240	7,500	184,000	24,500	2,910	3,280	1,130	73,000	7,500	21,200	2,830	162,000	11.5	24.7	95.6	4.4	1.8	
30,000	6,290	218,000	34,600	5,840	22,500	3,850	6,330	240,000	38,000	3,330	6,880	2,070	60,000	6,330	34,000	5,380	206,000	14.2	20.8	90.6	9.4	2.9	
50,000	1,580	83,200	52,600	1,350	9,310	6,890	1,590	92,500	58,100	969	3,480	3,590	15,100	1,590	18,800	11,800	73,700	20.3	5.2	89.9	10.1	3.8	
70,000	785	56,600	72,100	669	8,830	13,200	791	65,400	82,700	473	2,590	5,480	7,470	791	16,500	20,800	49,000	25.2	2.6	86.5	13.5	4.0	
100,000	402	41,700	104,000	288	6,740	23,400	405	48,500	120,000	241	2,310	9,580	1,660	405	14,700	36,200	33,800	30.3	1.3	86.1	13.9	4.8	
150,000	142	21,100	148,000	107	3,430	31,900	143	24,500	171,000	87	1,220	14,100	36	143	8,190	57,200	16,300	33.4	0.5	86.0	14.0	5.0	
200,000	94	19,600	209,000	73	3,180	43,400	95	22,800	240,000	57	896	15,800	7	95	8,240	86,600	14,600	36.1	0.3	86.1	13.9	3.9	
300,000	56	18,300	327,000	45	2,950	65,000	56	21,300	378,000	34	721	21,300	2	56	8,140	144,000	13,100	38.3	0.2	86.1	13.9	3.4	
500,000	30	18,000	595,000	26	2,740	104,000	31	20,800	680,000	19	740	38,500	1	31	8,170	268,000	12,600	39.4	0.1	86.8	13.2	3.6	
1,000,000	15	30,000	1,990,000	14	6,570	471,000	15	36,600	2,410,000	10	1,390	142,000	1	15	14,500	954,000	22,100	39.6	0.0	82.0	18.0	3.8	
All ranges	30,200	870,000	28,800	25,600	81,600	3,190	30,400	951,000	31,300	11,400	25,300	2,230	289,000	30,400	165,000	5,410	787,000	17.3	100.0	91.4	8.6	2.7	

Source: Survey of Personal Incomes 2013-14
Table updated February 2016

Footnote

(a) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance of £9,440 for 2013-14 (see Annex B for details).

Notes on the Table

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. From 2010-11 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.

3.6 Profit, employment and pension income, 2013-14

Taxpayers only

Numbers: thousands; Amounts: £ million; Means: £

Range of total income (lower limit) £	Self employment income			Employment income			Pension income ^(a)						Total profit, employment and pension income ^(b)			Distribution of amounts of total profit, employment and pension %	Percentage of total profit, employment and pension income				
	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	National Insurance			All other pensions			No. of individuals	Amount	Mean		Self employment income %	Employment income %	National Insurance %	All Other Pensions %	
							No. of individuals	Amount	Mean	No. of individuals	Amount	Mean									
9,440 ^(c)	134	1,040	7,750	435	3,830	8,800	49	295	5,970	85	348	4,100	587	5,510	9,400	0.6	18.9	69.4	5.4	6.3	
10,000	389	3,120	7,990	1,690	16,700	9,860	839	5,920	7,060	904	3,540	3,910	2,730	29,300	10,700	3.4	10.7	57.0	20.2	12.1	
12,000	477	4,430	9,260	2,670	32,300	12,100	1,380	10,400	7,510	1,490	7,820	5,260	4,220	55,000	13,000	6.3	8.1	58.8	18.9	14.2	
15,000	624	7,260	11,600	4,130	65,600	15,900	1,500	11,400	7,570	1,730	13,900	8,060	5,830	98,100	16,800	11.3	7.4	66.8	11.6	14.2	
20,000	765	11,500	15,000	5,860	131,000	22,300	1,480	11,200	7,540	1,870	22,300	11,900	7,470	176,000	23,500	20.2	6.6	74.4	6.4	12.7	
30,000	598	11,700	19,500	5,430	179,000	33,000	832	6,290	7,560	1,220	20,400	16,800	6,290	218,000	34,600	25.0	5.4	82.4	2.9	9.4	
50,000	162	4,690	28,900	1,390	70,200	50,400	176	1,370	7,790	284	6,970	24,600	1,580	83,200	52,600	9.6	5.6	84.3	1.6	8.4	
70,000	104	4,600	44,000	687	46,900	68,200	84	680	8,120	134	4,440	33,200	785	56,600	72,100	6.5	8.1	82.8	1.2	7.8	
100,000	81	5,690	70,200	344	33,000	96,100	38	326	8,540	60	2,670	44,200	402	41,700	104,000	4.8	13.6	79.2	0.8	6.4	
150,000	38	3,750	97,600	119	16,100	135,000	13	109	8,620	20	1,150	57,100	142	21,100	148,000	2.4	17.8	76.2	0.5	5.4	
200,000	25	3,580	142,000	80	15,100	189,000	8	72	9,060	13	844	67,000	94	19,600	209,000	2.3	18.2	77.1	0.4	4.3	
300,000	16	3,740	237,000	47	13,900	294,000	4	38	9,220	6	609	95,900	56	18,300	327,000	2.1	20.4	76.1	0.2	3.3	
500,000	11	4,910	452,000	25	12,700	510,000	2	16	9,420	3	381	125,000	30	18,000	595,000	2.1	27.2	70.6	0.1	2.1	
1,000,000	6	8,560	1,320,000	13	21,100	1,650,000	1	9	11,000	2	367	232,000	15	30,000	1,990,000	3.4	28.5	70.2	0.0	1.2	
All ranges	3,430	78,600	22,800	22,900	657,000	28,700	6,410	48,000	7,490	7,810	85,800	11,000	30,200	870,000	28,800	100.0	9.0	75.6	5.5	9.9	

Source: Survey of Personal Incomes 2013-14
Table updated February 2016

Footnotes

(a) From 2009-10, State Pension lump sum (one off lump sum payment) has been categorised as part of the National Insurance Pension if it can be separately identified in source data. Any such amounts reported on the Self Assessment Short Tax Return cannot be separately identified and remain as part of other pensions.

(b) Includes Income from benefits which are not shown separately in this table.

(c) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance of £9,440 for 2013-14 (see Annex B for details).

Notes on the Table

1. Profit, employment and pension income consists of income chargeable under the Income Tax (Earnings and Pensions) Act 2003 (mainly pay, private and occupational pensions, retirement annuities, state retirement pensions and taxable social security income) and the Income Tax (Trading and Other Income) Act 2005 (self-employment and miscellaneous income).

2. Pay is shown before deduction of superannuation contributions. Under PAYE, tax is paid on pay after deduction of superannuation contributions and HMRC does not record the amounts deducted. The total amount of superannuation contributions has therefore been estimated and has been distributed among earners in the Survey of Personal Incomes sample by a method consistent with information about the number of employees who are contracted in or out of the State Second Pension (S2P, formerly SERPS) and the proportion of their earnings contributed. On 6 April 2002, the State Second Pension reformed SERPS to provide a more generous additional State Pension for low and moderate earners, and to extend access to include certain carers and people with long-term illness or disability.

3. Self employment income is profit chargeable under the Income Tax (Trading and Other Income) Act 2005 less losses brought forward and capital allowances allowed. The number of individuals with self employment income shown in this table is lower than that shown in Table 3.10. In this table only individuals who are liable to tax in 2013-14 are included, whereas Table 3.10 includes all people with a self employment source in 2013-14. Employment income includes all pay from employment, from taxable benefits and from unemployment benefit, income support or Job Seeker's allowance.

4. The title for this table has been changed from 'Earned income' to 'Profit, employment and pension income'. This change also affects column headings in this table, where columns previously called 'Earned income' have been renamed as 'Profit, employment and pension income'. This is to ensure that Tables 3.6 remain consistent with the historical back series from previous SPIs.

3.7 Property, interest, dividend and other income, 2013-14

Taxpayers only

Numbers: thousands; Amounts: £ million; Means: £

Range of total income (lower limit)	Net income from property			Interest from building societies and banks			Dividends			Other income			Total property, interest, dividend and other income			Distribution of amounts of total property, interest, dividend and other income %	Percentage of total property, interest, dividend and other income				
	£	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount		Mean	Interest			
																		Net income from property %	from building societies and banks %	United Kingdom dividends %	Other income %
9,440 ^(a)	36	155	4,280	143	76	532	37	43	1,160	13	13	1,030	189	285	1,510	0.3	54.5	26.6	15.0	4.4	
10,000	102	469	4,620	2,010	434	215	219	256	1,170	75	63	847	2,140	1,220	570	1.5	38.4	35.5	21.0	5.2	
12,000	151	736	4,870	3,340	752	225	334	523	1,570	108	105	974	3,490	2,120	606	2.6	34.8	35.5	24.7	5.0	
15,000	224	1,210	5,390	4,620	1,020	220	514	1,270	2,470	127	152	1,200	4,850	3,640	750	4.5	33.1	27.9	34.8	4.2	
20,000	352	2,240	6,380	6,140	1,580	257	967	3,960	4,100	182	284	1,560	6,510	8,070	1,240	9.9	27.8	19.6	49.1	3.5	
30,000	476	3,510	7,370	5,260	1,750	333	1,560	16,600	10,600	231	590	2,550	5,840	22,500	3,850	27.6	15.6	7.8	74.0	2.6	
50,000	162	1,690	10,400	1,180	674	572	398	6,550	16,400	104	393	3,770	1,350	9,310	6,890	11.4	18.1	7.2	70.4	4.2	
70,000	109	1,310	12,000	556	495	890	238	6,630	27,800	76	393	5,180	669	8,830	13,200	10.8	14.9	5.6	75.1	4.5	
100,000	67	970	14,500	215	351	1,630	165	5,050	30,600	63	413	6,540	288	6,740	23,400	8.3	14.4	5.2	74.9	5.9	
150,000	27	486	18,000	80	191	2,380	66	2,520	38,100	30	261	8,650	107	3,430	31,900	4.2	14.2	5.6	73.5	7.4	
200,000	19	452	24,200	56	180	3,240	46	2,310	50,400	24	268	11,000	73	3,180	43,400	3.9	14.2	5.7	72.6	8.2	
300,000	11	348	31,200	35	147	4,200	30	2,200	72,900	18	283	15,900	45	2,950	65,000	3.6	11.8	5.0	74.5	9.3	
500,000	6	271	41,900	20	111	5,430	19	2,100	111,000	13	285	21,500	26	2,740	104,000	3.4	9.9	4.0	76.4	10.2	
1,000,000	4	385	99,200	12	136	11,600	11	5,350	494,000	9	721	84,000	14	6,570	471,000	8.1	5.9	2.1	81.3	11.0	
All ranges	1,750	14,200	8,150	23,700	7,890	333	4,610	55,400	12,000	1,070	4,220	3,940	25,600	81,600	3,190	100.0	17.5	9.7	67.9	5.1	

Source: Survey of Personal Incomes 2013-14
Table updated February 2016

Footnote

(a) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance of £9,440 for 2013-14 (see Annex B for details).

Notes on the Table

1. This table covers rents from UK property, interest from banks, building societies and other deposit takers, UK dividends and forms of income other than profit, employment or pension. The UK dividends category comprises all income charged at the UK dividend rate. This includes dividends from shares in UK companies and unit trusts, distributions from UK authorised unit trusts and open ended investment companies, stock dividends from UK companies and non qualifying distributions written off, dividends received through a partnership or trust and dividends from abroad that are subject to UK income tax.

Other income comprises certain forms of savings income and will include, for example, interest from National Savings products, interest on securities, interest from partnerships and from trusts, settlements and estates. Generally income that is subject to tax for the year, as shown here, is the same as income due for the year but there are certain exceptions.

2. Income from which tax has been deducted at source is not always known to HMRC for cases not filing tax returns or claims forms. Estimates of missing bank and building society interest and dividends from United Kingdom companies are included in all the tables. For 2013-14, interest information submitted by interest paying institutions was used to supplement some cases. The remaining missing income is distributed, in a manner consistent with information from external survey data and the National Accounts, to individuals where there is no such income already recorded on the HMRC IT systems. The amount of income for which the distribution must be estimated is large and the potential margin of error inherent in such estimates must be kept in mind.

3. The title for this table has been changed from 'Investment income' to 'Property, interest, dividend and other income'. This change also affects column headings in this table, where columns previously called 'Investment income' have been renamed as 'Property, interest, dividend and other income'. This is to ensure that Tables 3.7 remain consistent with the historical back series from previous SPIs.

3.8 Deductions and reliefs, 2013-14

Taxpayers only

Numbers: thousands; Amounts: £ million; Means: £

Range of total income (lower limit)	Contributions to occupational pensions ^(a)			Contributions to personal pensions ^(b)			All other interest, charges and deductions ^{(c), (d)}			Total deductions and reliefs			Distribution of amounts of total deductions and reliefs	Percentage of total deductions and reliefs			
	£	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount		Mean	%	%	%
9,440 ^(e)	31	7	241	3	1	264	6	1	151	39	9	232	0.0	81.3	9.2	9.5	
10,000	295	141	479	292	53	181	46	14	299	592	207	350	0.8	68.0	25.4	6.6	
12,000	456	279	612	513	130	254	106	66	623	986	475	482	1.9	58.8	27.4	13.9	
15,000	858	716	834	763	268	351	171	153	889	1,630	1,140	699	4.5	63.0	23.6	13.4	
20,000	1,870	2,390	1,270	1,070	532	499	342	357	1,050	2,910	3,280	1,130	12.9	72.8	16.2	10.9	
30,000	2,460	5,330	2,170	930	933	1,000	449	615	1,370	3,330	6,880	2,070	27.2	77.5	13.6	8.9	
50,000	609	2,150	3,530	354	906	2,560	250	430	1,720	969	3,480	3,590	13.7	61.6	26.0	12.3	
70,000	244	1,190	4,860	205	1,000	4,880	171	403	2,350	473	2,590	5,480	10.2	45.8	38.7	15.5	
100,000	82	685	8,370	104	1,250	12,000	137	371	2,700	241	2,310	9,580	9.1	29.7	54.3	16.1	
150,000	23	280	11,900	40	712	17,800	54	232	4,280	87	1,220	14,100	4.8	22.9	58.1	19.0	
200,000	12	153	12,700	26	514	19,500	37	229	6,140	57	896	15,800	3.5	17.1	57.4	25.5	
300,000	5	78	16,200	15	374	24,300	24	269	11,100	34	721	21,300	2.8	10.9	51.9	37.2	
500,000	2	51	24,500	8	262	32,800	15	426	28,200	19	740	38,500	2.9	7.0	35.5	57.6	
1,000,000	1	23	27,800	3	136	41,100	8	1,230	155,000	10	1,390	142,000	5.5	1.7	9.8	88.5	
All ranges	6,950	13,500	1,940	4,320	7,080	1,640	1,820	4,790	2,640	11,400	25,300	2,230	100.0	53.2	27.9	18.9	

Source: Survey of Personal Incomes 2013-14

Table updated February 2016

Footnotes

(a) Contributions to occupational pensions include payments to an employer's occupational pension scheme (or any associated Additional Voluntary Contributions) which are deducted from pay before it is taxed.

(b) Contributions to personal pensions include retirement annuity relief, pension contributions to employer's schemes (without tax relief at the time of payments) and payments to registered pension schemes.

(c) All other interest, charges and deductions include gift aid payments to charities, gifts of qualifying investments to charities, gifts of property to charities, covenanted payments to charities, blind person's allowance and reliefs for qualifying personal loan interest, subscription for trade union for death benefit and loss reliefs.

(d) 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.

(e) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance of £9,440 for 2013-14 (see Annex B for details).

Notes on the Table

Deductions and reliefs, 2013-14

1. The contributions to personal pensions are in part based on information collected from financial institutions providing such products, but also administrative data from self-assessment returns. While about two-thirds by value of contributions to personal pensions are matched at the individual level to the SPI population, about one-third must be imputed. The contributions to occupational pensions schemes (discussed in the notes to table 3.6 (see note 2)) are almost entirely imputed using external survey data, including the distribution by earnings. The distributions shown in Table 3.8 by total income level should be viewed as indicative.

3.9

Self employment income assessable to tax, 2013-14

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		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	98	-	31	-	92	-	88	-	27	-	48	-
1	12	3	11	3	18	4	23	6	7	2	6	2
500	8	6	6	4	20	15	13	10	6	4	5	4
1,000	16	24	10	14	43	66	25	35	16	24	10	15
2,000	14	35	8	20	39	96	21	51	15	38	8	20
3,000	13	45	7	26	41	144	18	61	19	66	9	31
4,000	12	56	6	27	44	197	18	80	21	95	8	37
5,000	28	173	18	111	130	821	46	290	68	428	24	147
7,500	28	240	17	146	175	1,520	46	398	72	620	24	205
10,000	31	376	18	214	239	2,960	48	587	44	534	24	293
15,000	18	319	12	214	190	3,300	30	518	20	339	12	203
20,000	21	518	14	348	204	4,920	32	764	18	429	11	271
30,000	17	634	9	350	78	2,820	23	849	7	272	7	251
50,000	6	375	4	259	10	636	9	571	2	134	2	155
100,000	1	210	1	158	2	643	2	502	1	159	1	154
All ranges	324	3,010	172	1,890	1,320	18,100	441	4,720	343	3,140	199	1,790

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		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	22	-	45	-	17	-	69	-	42	-	31	-
1	7	2	4	1	9	2	20	5	21	5	15	4
500	4	3	3	2	5	3	15	11	19	14	14	10
1,000	6	9	6	9	9	13	22	33	33	49	21	31
2,000	4	10	4	10	6	14	18	45	33	82	18	44
3,000	4	13	3	12	5	19	15	53	26	91	15	51
4,000	4	19	3	15	4	19	14	65	28	126	14	62
5,000	8	47	8	48	10	63	29	179	65	404	26	164
7,500	8	74	8	72	10	86	29	256	60	512	24	205
10,000	9	110	9	109	12	143	36	441	42	511	23	285
15,000	7	115	7	114	7	117	22	376	17	296	11	196
20,000	8	192	8	206	10	251	27	671	15	372	9	210
30,000	9	331	9	355	14	537	28	1,080	8	298	4	139
50,000	3	228	8	526	19	1,420	15	1,020	2	147	1	72
100,000	2	492	9	5,800	33	10,900	8	1,930	1	290	-	72
All ranges	105	1,650	136	7,280	170	13,600	368	6,160	412	3,200	227	1,540

3.9

Self employment income assessable to tax, 2013-14

SIC 2007

Sources of income for individuals by range and industry^(a)

continued

Numbers: thousands; Amounts: £ million

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	
0		54	-	56	-	44	-	128	-	893	-
1		15	4	21	5	14	3	53	12	256	60
500		14	11	14	10	10	8	39	29	195	145
1,000		20	31	18	26	24	36	55	80	335	495
2,000		18	44	16	39	20	48	46	113	286	710
3,000		19	67	11	37	21	72	43	149	269	936
4,000		17	79	9	42	20	91	36	163	261	1,170
5,000		34	209	19	121	47	290	72	449	630	3,940
7,500		32	282	21	180	44	382	63	550	661	5,730
10,000		30	370	20	244	39	471	66	808	691	8,450
15,000		18	314	9	159	19	329	34	586	433	7,500
20,000		21	526	11	273	17	423	32	777	461	11,100
30,000		24	948	7	277	8	298	19	688	271	10,100
50,000		34	2,450	4	255	2	143	5	318	126	8,700
100,000		28	4,200	2	867	1	163	1	242	93	26,800
All ranges		380	9,530	238	2,530	330	2,760	692	4,960	5,860	85,900

Source: Survey of Personal Incomes, 2013-14
Table updated February 2016

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

1. 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.

2. Although special rules apply to businesses which have recently started or ceased trading, the general rule is that the profit assessable for 2013-14 are those earned in the business accounting periods ending in 2013-14. On average, profits assessable for 2013-14 may be regarded as profits arising in the calendar year 2013.

3. 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.

3.10 Income of individuals with self employment sources, 2013-14

By range of self employment income and source

Numbers: thousands; Amounts: £ million

Range of self employment income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Mean total income	Self employment as a percentage of total	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals			Amount
0		772	-	396	11,400	195	2,870	328	5,680	772	19,900	25,800	0
1		226	53	136	2,540	55	748	84	498	226	3,830	17,000	1
500		179	133	98	1,610	40	490	61	389	179	2,620	14,700	5
1,000		306	453	151	2,230	72	826	97	605	306	4,110	13,500	11
2,000		268	664	122	1,580	59	672	87	508	268	3,420	12,800	19
3,000		259	905	97	1,230	55	543	80	366	259	3,050	11,700	30
4,000		251	1,130	84	968	46	454	66	357	251	2,910	11,600	39
5,000		618	3,870	163	1,670	91	862	155	798	618	7,200	11,600	54
7,500		660	5,720	124	1,300	69	642	150	721	660	8,380	12,700	68
10,000		686	8,390	137	1,500	81	807	192	920	686	11,600	16,900	72
15,000		433	7,500	82	914	50	527	132	613	433	9,560	22,100	79
20,000		463	11,200	86	1,120	53	603	165	793	463	13,700	29,600	82
30,000		274	10,200	63	1,170	36	479	132	808	274	12,700	46,300	81
50,000		126	8,720	43	1,510	18	400	87	909	126	11,500	91,600	76
100,000		96	28,200	41	2,180	9	294	83	2,160	96	32,800	341,000	86
All ranges		5,620	87,100	1,820	32,900	929	11,200	1,900	16,100	5,620	147,000	26,200	59

Source: Survey of Personal Incomes, 2013-14
Table updated February 2016

Notes on the table

1. 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.

2. Although special rules apply to businesses which have recently started or ceased trading, the general rule is that the profit assessable for 2013-14 are those earned in the business accounting periods ending in 2013-14. On average, profits assessable for 2013-14 may be regarded as profits arising in the calendar year 2013.

3. Each individual is counted only once. This table shows how many of the individuals with self-employment income in any of the given ranges also have other sources of income, and the amounts arising from these sources. Employment income consists of income assessed under the Income Tax (Earnings and Pensions) Act 2003 and other miscellaneous income.

4. The 'Other earned income excluding pensions' column has been renamed as 'Employment income' and the 'Investment income' column has been renamed as 'Property, interest, dividend and other income'. This change ensures that the income components remains consistent with the historical back series from previous SPIs.

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

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Region and Gender Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	
United Kingdom												
Total												
9,440 ^(a)	134	1,040	435	3,830	96	644	189	285	610	5,800	610	41
10,000	867	7,540	4,360	49,000	2,610	27,700	5,630	3,340	7,000	87,600	7,000	3,610
15,000	624	7,240	4,130	65,600	1,850	25,300	4,850	3,640	5,850	102,000	5,850	8,550
20,000	765	11,500	5,860	131,000	1,990	33,500	6,510	8,070	7,500	184,000	7,500	21,200
30,000	598	11,700	5,430	179,000	1,300	26,700	5,840	22,500	6,330	240,000	6,330	34,000
50,000	162	4,690	1,390	70,200	304	8,340	1,350	9,310	1,590	92,500	1,590	18,800
70,000	104	4,600	687	46,900	143	5,120	669	8,830	791	65,400	791	16,500
100,000	81	5,690	344	33,000	66	2,990	288	6,740	405	48,500	405	14,700
150,000	38	3,750	119	16,100	22	1,260	107	3,430	143	24,500	143	8,190
200,000	25	3,580	80	15,100	14	917	73	3,180	95	22,800	95	8,240
300,000	16	3,740	47	13,900	7	647	45	2,950	56	21,300	56	8,140
500,000	11	4,910	25	12,700	3	397	26	2,740	31	20,800	31	8,170
1,000,000	6	8,560	13	21,100	2	377	14	6,570	15	36,600	15	14,500
All Ranges	3,430	78,500	22,900	657,000	8,410	134,000	25,600	81,600	30,400	951,000	30,400	165,000
Male												
9,440 ^(a)	93	750	173	1,500	32	191	57	126	272	2,570	272	21
10,000	608	5,700	1,670	18,500	1,250	13,800	2,270	1,350	3,130	39,400	3,130	1,650
15,000	463	5,890	1,990	31,300	1,030	14,700	2,390	1,800	3,090	53,800	3,090	4,490
20,000	569	9,310	3,310	73,700	1,250	21,900	3,730	4,510	4,450	109,000	4,450	12,700
30,000	423	8,720	3,440	113,000	917	19,900	3,720	14,400	4,100	157,000	4,100	22,400
50,000	112	3,220	1,000	50,700	229	6,710	951	6,000	1,150	66,700	1,150	13,700
70,000	73	3,100	519	35,800	110	4,160	491	5,910	592	49,000	592	12,400
100,000	61	4,190	272	26,600	51	2,490	219	4,670	317	38,000	317	11,600
150,000	31	3,010	98	13,400	18	1,060	86	2,420	116	19,900	116	6,660
200,000	21	3,000	67	12,800	11	779	60	2,330	79	19,000	79	6,850
300,000	14	3,200	41	12,200	6	540	38	2,330	48	18,200	48	6,980
500,000	16	12,400	34	31,300	5	737	36	7,640	41	52,000	41	20,600
All ranges	2,480	62,500	12,600	421,000	4,900	87,100	14,100	53,500	17,400	624,000	17,400	120,000
Female												
9,440 ^(a)	41	290	262	2,330	64	453	131	159	338	3,230	338	20
10,000	259	1,830	2,690	30,500	1,360	13,900	3,360	1,990	3,870	48,200	3,870	1,960
15,000	161	1,360	2,150	34,300	819	10,600	2,460	1,840	2,770	48,000	2,770	4,060
20,000	196	2,170	2,550	56,900	748	11,600	2,780	3,560	3,050	74,200	3,050	8,480
30,000	176	2,940	1,990	66,000	386	6,770	2,130	8,080	2,230	83,800	2,230	11,700
50,000	50	1,470	391	19,500	74	1,620	401	3,310	447	25,900	447	5,140
70,000	32	1,500	168	11,100	33	957	178	2,920	199	16,500	199	4,070
100,000	20	1,500	72	6,450	14	499	69	2,070	88	10,500	88	3,120
150,000	7	741	21	2,670	5	196	22	1,010	27	4,610	27	1,530
200,000	4	575	13	2,290	3	138	13	847	16	3,850	16	1,380
300,000	2	535	7	1,770	1	107	7	624	8	3,040	8	1,160
500,000	2	1,080	4	2,530	1	36	4	1,680	5	5,320	5	2,030
All ranges	951	16,000	10,300	236,000	3,510	46,800	11,600	28,100	13,000	327,000	13,000	44,600

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax		
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
England													
Total													
9,440 ^(a)	114	896	362	3,190	76	506	146	202	498	4,800	498	28	
10,000	740	6,460	3,600	40,400	2,130	22,600	4,640	2,780	5,770	72,300	5,770	2,970	
15,000	538	6,320	3,420	54,200	1,510	20,600	4,000	3,070	4,840	84,200	4,840	7,070	
20,000	660	10,100	4,890	109,000	1,640	27,500	5,430	6,990	6,270	154,000	6,270	17,700	
30,000	505	9,900	4,580	151,000	1,100	22,500	4,930	19,800	5,340	203,000	5,340	28,700	
50,000	137	3,930	1,210	60,800	259	7,150	1,170	8,140	1,380	80,000	1,380	16,300	
70,000	88	3,820	604	41,200	123	4,430	588	7,850	692	57,300	692	14,400	
100,000	69	4,780	303	29,000	58	2,680	255	6,050	356	42,500	356	12,900	
150,000	33	3,200	106	14,200	20	1,140	96	3,080	127	21,600	127	7,270	
200,000	23	3,200	72	13,600	12	832	66	2,820	85	20,500	85	7,420	
300,000	14	3,440	43	12,700	7	607	42	2,670	51	19,400	51	7,450	
500,000	10	4,360	23	11,700	3	356	24	2,420	28	18,800	28	7,420	
1,000,000	6	8,030	12	19,500	2	321	13	6,190	14	34,100	14	13,500	
All Ranges	2,940	68,400	19,200	560,000	6,940	111,000	21,400	72,000	25,400	812,000	25,400	143,000	
Male													
9,440 ^(a)	79	644	142	1,240	24	143	42	85	219	2,110	219	13	
10,000	517	4,890	1,370	15,100	1,020	11,300	1,860	1,100	2,580	32,400	2,580	1,360	
15,000	400	5,150	1,640	25,800	841	12,000	1,970	1,510	2,550	44,500	2,550	3,720	
20,000	492	8,220	2,770	61,500	1,030	18,100	3,120	3,900	3,730	91,800	3,730	10,700	
30,000	357	7,460	2,910	95,400	771	16,800	3,140	12,700	3,460	132,000	3,460	18,900	
50,000	95	2,700	863	43,600	196	5,760	820	5,260	987	57,400	987	11,800	
70,000	61	2,560	452	31,200	94	3,590	429	5,230	514	42,500	514	10,800	
100,000	52	3,510	238	23,200	45	2,220	193	4,180	277	33,100	277	10,100	
150,000	26	2,560	86	11,800	16	957	76	2,160	102	17,500	102	5,870	
200,000	19	2,680	60	11,500	10	706	54	2,090	71	17,000	71	6,150	
300,000	12	2,970	37	11,100	5	505	35	2,090	44	16,600	44	6,380	
500,000	14	11,500	31	28,900	4	642	33	7,170	37	48,200	37	19,100	
All ranges	2,120	54,800	10,600	360,000	4,060	72,700	11,800	47,400	14,600	535,000	14,600	105,000	
Female													
9,440 ^(a)	35	252	220	1,950	52	363	104	117	278	2,690	278	14	
10,000	223	1,580	2,240	25,300	1,110	11,300	2,780	1,680	3,200	39,800	3,200	1,610	
15,000	138	1,170	1,780	28,300	669	8,610	2,030	1,550	2,290	39,700	2,290	3,350	
20,000	168	1,850	2,120	47,400	612	9,380	2,310	3,090	2,530	61,700	2,530	7,060	
30,000	147	2,440	1,670	55,300	326	5,720	1,790	7,090	1,870	70,600	1,870	9,840	
50,000	43	1,230	343	17,200	63	1,390	352	2,880	391	22,700	391	4,520	
70,000	27	1,260	152	10,000	29	838	160	2,620	178	14,700	178	3,660	
100,000	17	1,270	65	5,800	13	455	62	1,870	79	9,400	79	2,800	
150,000	6	640	19	2,460	4	179	20	920	25	4,200	25	1,400	
200,000	4	520	12	2,130	2	126	12	734	15	3,510	15	1,270	
300,000	2	477	6	1,640	1	102	6	576	7	2,790	7	1,070	
500,000	1	917	3	2,330	1	35	4	1,440	4	4,720	4	1,810	
All ranges	812	13,600	8,630	200,000	2,880	38,500	9,620	24,600	10,900	277,000	10,900	38,400	
North East													
Total													
9,440 ^(a)	3	23	17	149	4	30	7	7	22	209	22	1	
10,000	26	220	187	2,100	123	1,320	247	100	299	3,740	299	152	
15,000	16	172	174	2,780	82	1,130	209	98	240	4,180	240	354	
20,000	19	251	239	5,420	79	1,330	261	208	295	7,210	295	834	
30,000	16	282	196	6,640	44	772	201	527	218	8,220	218	1,170	
50,000	4	125	43	2,180	9	218	40	219	47	2,740	47	555	
70,000	2	98	17	1,190	3	102	16	176	19	1,560	19	392	
100,000	2	142	7	638	1	51	6	119	8	950	8	273	
150,000	1	92	2	225	-	19	2	62	2	398	2	126	
200,000	1	143	1	356	-	31	1	177	2	707	2	256	
All Ranges	89	1,550	883	21,700	347	5,010	988	1,690	1,150	29,900	1,150	4,110	
Male													
9,440 ^(a)	2	16	6	49	..	..	..	..	7	71	7	-
10,000	18	167	74	820	65	735	107	41	140	1,760	140	72	
15,000	11	128	88	1,390	46	656	106	52	128	2,230	128	188	
20,000	13	191	148	3,350	54	918	162	123	187	4,580	187	535	
30,000	11	216	138	4,680	34	601	141	372	155	5,870	155	845	
50,000	3	81	33	1,700	8	185	30	167	37	2,130	37	436	
70,000	2	76	14	969	3	88	12	126	15	1,260	15	318	
100,000	2	98	6	548	1	42	4	89	6	776	6	224	
150,000	1	81	2	188	-	15	1	49	2	333	2	106	
200,000	1	139	1	342	..	..	1	133	2	641	2	233
All Ranges	64	1,190	509	14,000	212	3,270	567	1,160	679	19,700	679	2,960	
Female													
9,440 ^(a)	..	..	11	100	4	27	5	3	14	138	14	1
10,000	8	53	113	1,280	58	583	140	59	159	1,970	159	79	
15,000	5	44	86	1,390	35	474	103	46	113	1,950	113	165	
20,000	6	60	91	2,070	25	415	98	85	108	2,630	108	299	
30,000	4	66	58	1,960	10	171	60	155	63	2,350	63	325	
50,000	1	44	10	486	2	33	9	52	11	615	11	119	
70,000	..	..	3	219	..	..	3	51	4	307	4	74
100,000	1	45	1	91	..	..	1	30	1	174	1	49
150,000	..	..	..	..	..	..	-	13	-	64	-	20
200,000	..	..	..	..	..	..	..	..	..	..	..	..
All Ranges	26	356	374	7,640	135	1,730	421	537	474	10,300	474	1,150	

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax		
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
North West													
Total													
9,440 ^(a)	16	128	48	432	11	80	19	20	68	660	68	4	
10,000	79	680	519	5,850	312	3,320	667	320	813	10,200	813	420	
15,000	56	645	479	7,580	216	2,960	564	353	665	11,500	665	968	
20,000	63	901	641	14,300	220	3,720	716	781	809	19,700	809	2,270	
30,000	45	780	539	17,600	127	2,620	574	2,180	614	23,200	614	3,260	
50,000	12	351	121	6,140	26	705	114	736	137	7,930	137	1,600	
70,000	9	407	54	3,570	11	385	51	691	62	5,060	62	1,260	
100,000	7	508	23	2,170	5	196	20	482	28	3,350	28	1,000	
150,000	3	291	7	886	2	87	7	254	9	1,520	9	496	
200,000	3	753	8	2,380	2	200	8	1,130	9	4,460	9	1,640	
All Ranges	293	5,440	2,440	61,000	933	14,300	2,740	6,950	3,220	87,700	3,220	12,900	
Male													
9,440 ^(a)	11	91	20	179	3	17	5	7	31	295	31	2	
10,000	57	527	203	2,260	151	1,690	275	131	366	4,600	366	192	
15,000	43	537	234	3,700	124	1,760	286	189	357	6,190	357	515	
20,000	46	724	366	8,150	140	2,480	416	469	483	11,800	483	1,370	
30,000	31	558	346	11,300	91	1,980	371	1,510	402	15,300	402	2,170	
50,000	9	237	91	4,620	20	574	84	511	102	5,940	102	1,210	
70,000	5	253	41	2,760	9	325	38	477	46	3,810	46	955	
100,000	5	380	18	1,750	4	160	15	341	22	2,630	22	793	
150,000	2	237	6	760	1	69	5	199	7	1,260	7	415	
200,000	3	682	7	2,210	2	184	7	923	8	3,990	8	1,470	
All Ranges	213	4,230	1,330	37,700	544	9,230	1,500	4,760	1,820	55,900	1,820	9,090	
Female													
8105 ^(a)	5	37	28	252	8	62	14	12	38	365	38	2	
10,000	23	153	316	3,590	161	1,630	392	189	447	5,570	447	228	
15,000	13	108	245	3,890	92	1,190	278	164	309	5,350	309	453	
20,000	17	177	276	6,170	80	1,250	300	313	327	7,900	327	899	
30,000	14	223	193	6,360	37	645	203	671	212	7,900	212	1,090	
50,000	3	114	30	1,520	6	131	30	225	34	1,990	34	393	
70,000	3	155	13	815	2	60	13	214	15	1,240	15	300	
100,000	2	128	5	415	1	35	5	141	6	719	6	210	
150,000	1	55	1	127	..	..	1	55	1	255	1	81
200,000	..	70	1	169	..	..	1	209	1	465	1	172
All Ranges	81	1,220	1,110	23,300	388	5,040	1,240	2,190	1,390	31,800	1,390	3,820	
Yorkshire and the Humber													
Total													
9,440 ^(a)	10	79	40	351	9	57	15	16	52	503	52	3	
10,000	66	573	379	4,300	223	2,360	488	245	597	7,490	597	312	
15,000	44	514	363	5,740	159	2,160	420	276	500	8,690	500	730	
20,000	52	779	481	10,700	160	2,610	528	547	598	14,600	598	1,690	
30,000	38	726	398	13,100	93	1,770	420	1,430	453	17,000	453	2,400	
50,000	11	312	78	3,930	18	462	75	539	91	5,240	91	1,060	
70,000	6	281	35	2,350	9	287	34	475	41	3,390	41	848	
100,000	5	380	16	1,460	3	158	15	415	20	2,420	20	717	
150,000	2	201	5	594	1	56	5	190	6	1,040	6	338	
200,000	2	570	5	1,300	1	141	6	829	7	2,840	7	1,080	
All Ranges	237	4,420	1,800	43,800	677	10,100	2,010	4,960	2,360	63,200	2,360	9,170	
Male													
9,440 ^(a)	7	58	16	138	4	20	4	7	23	222	23	1	
10,000	46	427	146	1,640	113	1,260	203	107	271	3,440	271	147	
15,000	33	413	185	2,890	93	1,330	219	154	275	4,790	275	400	
20,000	38	608	290	6,460	105	1,770	321	323	373	9,170	373	1,070	
30,000	28	577	268	8,770	69	1,340	282	960	309	11,700	309	1,660	
50,000	8	213	56	2,840	13	370	53	342	65	3,770	65	767	
70,000	4	179	27	1,810	7	239	25	335	31	2,570	31	646	
100,000	4	283	13	1,220	3	133	12	291	16	1,930	16	576	
150,000	2	157	4	528	1	47	4	138	5	870	5	283	
200,000	2	502	4	1,170	1	130	5	664	6	2,470	6	942	
All Ranges	172	3,420	1,010	27,500	408	6,630	1,130	3,320	1,370	40,900	1,370	6,490	
Female													
9,440 ^(a)	3	21	24	214	6	37	11	10	29	281	29	1	
10,000	20	145	233	2,660	110	1,110	285	139	325	4,050	325	166	
15,000	11	101	178	2,850	66	829	201	122	225	3,900	225	330	
20,000	14	172	190	4,210	56	835	207	224	225	5,440	225	620	
30,000	10	150	130	4,300	25	428	138	469	144	5,350	144	739	
50,000	3	100	22	1,090	5	92	23	197	26	1,480	26	290	
70,000	2	102	8	533	2	48	8	141	10	824	10	202	
100,000	1	97	3	242	1	25	3	125	4	489	4	141	
150,000	..	44	1	66	..	..	1	51	1	170	1	55
200,000	..	..	1	123	..	..	1	165	1	368	1	134
All Ranges	65	999	790	16,300	269	3,420	878	1,640	989	22,400	989	2,680	

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax		
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
East Midlands													
Total													
9,440 ^(a)	8	65	34	306	7	47	15	16	45	433	45	2	
10,000	57	477	336	3,780	205	2,180	438	241	534	6,680	534	273	
15,000	40	472	316	5,000	134	1,840	364	245	435	7,560	435	636	
20,000	48	691	428	9,510	144	2,360	472	573	538	13,100	538	1,520	
30,000	37	722	357	11,700	89	1,720	381	1,430	411	15,600	411	2,200	
50,000	9	257	88	4,510	19	467	83	499	99	5,730	99	1,160	
70,000	5	222	38	2,520	8	282	36	551	43	3,570	43	902	
100,000	5	292	19	1,740	4	173	16	425	22	2,630	22	791	
150,000	2	223	6	671	1	56	6	212	7	1,160	7	379	
200,000	2	369	5	1,440	1	97	5	698	6	2,600	6	992	
All Ranges	213	3,790	1,630	41,200	613	9,220	1,820	4,890	2,140	59,100	2,140	8,860	
Male													
9,440 ^(a)	6	49	13	117	..	..	4	5	19	183	19	1
10,000	39	368	127	1,420	101	1,110	179	97	238	3,000	238	124	
15,000	31	390	156	2,440	77	1,090	182	126	232	4,050	232	339	
20,000	37	583	258	5,740	96	1,650	289	324	338	8,300	338	966	
30,000	27	569	245	8,040	67	1,340	262	958	287	10,900	287	1,560	
50,000	7	183	68	3,500	15	389	63	356	76	4,430	76	903	
70,000	4	147	30	2,060	6	227	28	392	34	2,820	34	719	
100,000	3	217	16	1,470	3	149	12	296	18	2,140	18	647	
150,000	2	195	5	586	1	40	5	147	6	968	6	316	
200,000	2	325	4	1,290	1	85	4	534	5	2,240	5	856	
All Ranges	157	3,030	923	26,700	369	6,090	1,030	3,240	1,250	39,000	1,250	6,430	
Female													
9,440 ^(a)	2	16	21	189	5	35	11	11	26	251	26	1	
10,000	17	109	209	2,360	104	1,070	259	144	296	3,690	296	149	
15,000	10	82	160	2,560	57	749	182	119	203	3,510	203	297	
20,000	11	108	170	3,780	48	713	183	249	200	4,840	200	551	
30,000	9	153	112	3,650	21	380	118	471	124	4,660	124	642	
50,000	3	73	20	1,010	4	78	20	142	23	1,300	23	258	
70,000	2	75	8	461	2	55	8	158	9	750	9	183	
100,000	1	75	3	267	1	24	3	129	4	496	4	144	
150,000	..	..	1	85	..	..	1	65	1	194	1	63
200,000	..	..	1	147	..	..	1	164	1	367	1	137
All Ranges	56	763	705	14,500	243	3,130	787	1,650	886	20,100	886	2,430	
West Midlands													
Total													
9,440 ^(a)	10	78	38	335	7	50	15	20	50	483	50	3	
10,000	67	582	396	4,430	251	2,710	530	268	638	8,000	638	328	
15,000	49	553	387	6,190	154	2,050	438	280	523	9,080	523	766	
20,000	59	839	498	11,000	159	2,540	539	614	615	15,000	615	1,730	
30,000	38	689	427	14,100	95	1,810	455	1,680	484	18,300	484	2,580	
50,000	10	313	94	4,780	21	547	90	578	107	6,220	107	1,260	
70,000	6	264	42	2,730	9	337	40	595	48	3,930	48	983	
100,000	5	340	19	1,750	4	191	17	426	23	2,710	23	808	
150,000	3	236	6	708	1	71	6	220	7	1,240	7	404	
200,000	3	529	6	1,660	2	152	6	750	8	3,090	8	1,180	
All Ranges	250	4,420	1,910	47,800	703	10,500	2,140	5,430	2,500	68,100	2,500	10,000	
Male													
9,440 ^(a)	8	60	16	143	3	17	5	10	24	230	24	1	
10,000	49	460	148	1,630	128	1,420	218	120	288	3,640	288	151	
15,000	37	458	196	3,100	87	1,210	226	149	283	4,920	283	414	
20,000	44	686	297	6,570	102	1,710	324	368	380	9,340	380	1,080	
30,000	27	534	283	9,350	68	1,370	303	1,120	326	12,400	326	1,760	
50,000	8	223	73	3,710	16	449	67	401	82	4,780	82	976	
70,000	4	184	32	2,150	7	266	30	399	36	3,000	36	754	
100,000	4	251	16	1,470	3	154	13	295	18	2,170	18	650	
150,000	2	201	5	628	1	58	5	155	6	1,040	6	343	
200,000	2	430	6	1,510	1	132	6	636	7	2,710	7	1,030	
All Ranges	184	3,490	1,070	30,300	416	6,790	1,200	3,650	1,450	44,200	1,450	7,170	
Female													
9,440 ^(a)	3	18	21	191	5	33	10	10	26	252	26	1	
10,000	18	122	248	2,800	123	1,280	312	148	350	4,360	350	178	
15,000	13	95	192	3,090	67	839	213	131	240	4,160	240	352	
20,000	15	153	201	4,460	56	834	214	247	234	5,700	234	650	
30,000	11	156	144	4,780	27	441	152	567	158	5,950	158	818	
50,000	3	90	21	1,070	4	98	22	177	25	1,440	25	285	
70,000	2	80	10	585	2	71	10	196	11	932	11	229	
100,000	1	88	4	287	1	37	4	131	5	543	5	158	
150,000	-	36	1	81	..	..	1	65	1	194	1	61
200,000	-	98	1	147	..	..	1	114	1	380	1	146
All Ranges	66	936	842	17,500	287	3,670	939	1,780	1,050	23,900	1,050	2,880	

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax		
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
East of England													
Total													
9,440 ^(a)	13	100	37	320	9	59	17	26	52	506	52	3	
10,000	90	789	390	4,340	248	2,640	518	327	648	8,110	648	328	
15,000	66	776	358	5,610	174	2,400	427	356	527	9,150	527	760	
20,000	88	1,400	553	12,300	202	3,410	625	862	731	17,900	731	2,070	
30,000	68	1,360	552	18,200	139	2,870	603	2,500	653	24,900	653	3,540	
50,000	18	503	159	8,020	35	990	155	1,030	181	10,500	181	2,150	
70,000	10	462	78	5,410	16	552	76	995	90	7,420	90	1,880	
100,000	8	563	41	3,950	8	372	34	807	48	5,690	48	1,740	
150,000	4	401	13	1,770	3	134	12	396	16	2,700	16	912	
200,000	6	2,020	18	6,450	3	223	18	1,440	22	10,100	22	3,910	
All Ranges	371	8,380	2,200	66,300	837	13,700	2,490	8,730	2,970	97,100	2,970	17,300	
Male													
9,440 ^(a)	9	69	13	109	3	16	4	10	21	203	21	1	
10,000	63	597	142	1,550	117	1,310	202	121	284	3,580	284	148	
15,000	50	645	162	2,520	97	1,400	203	172	272	4,740	272	390	
20,000	69	1,190	314	6,950	126	2,220	360	495	440	10,900	440	1,260	
30,000	49	1,050	358	11,900	97	2,170	394	1,570	434	16,700	434	2,390	
50,000	13	359	119	6,040	28	803	113	664	135	7,860	135	1,620	
70,000	7	328	60	4,250	12	439	57	641	68	5,660	68	1,440	
100,000	6	421	33	3,240	7	312	26	560	38	4,530	38	1,390	
150,000	3	344	11	1,520	2	116	10	296	13	2,280	13	771	
200,000	5	1,880	16	5,820	2	178	15	1,140	19	9,010	19	3,480	
All Ranges	275	6,870	1,230	43,900	490	8,970	1,390	5,670	1,730	65,400	1,730	12,900	
Female													
9,440 ^(a)	4	31	24	212	6	44	13	17	31	303	31	2	
10,000	27	192	248	2,790	131	1,330	316	205	364	4,520	364	180	
15,000	16	132	196	3,090	77	1,000	223	184	255	4,410	255	370	
20,000	20	215	239	5,320	77	1,190	265	367	291	7,090	291	811	
30,000	19	315	194	6,330	42	701	209	927	219	8,270	219	1,160	
50,000	5	144	40	1,980	8	188	42	362	46	2,670	46	530	
70,000	3	134	18	1,160	4	113	19	354	21	1,760	21	437	
100,000	2	142	8	714	2	59	8	247	10	1,160	10	346	
150,000	1	56	2	242	-	18	2	99	2	416	2	140	
200,000	1	146	2	628	1	45	3	295	3	1,110	3	427	
All Ranges	97	1,510	971	22,500	347	4,680	1,100	3,060	1,240	31,700	1,240	4,400	
London													
Total													
9,440 ^(a)	25	206	54	478	8	57	19	39	82	781	82	6	
10,000	131	1,250	462	5,280	188	2,040	525	393	718	8,970	718	380	
15,000	97	1,260	444	7,150	143	1,960	476	462	622	10,800	622	926	
20,000	122	2,080	741	17,000	157	2,610	757	1,070	920	22,700	920	2,660	
30,000	97	2,040	835	28,400	127	2,500	863	3,380	947	36,400	947	5,220	
50,000	28	793	266	13,800	37	973	259	1,660	295	17,200	295	3,530	
70,000	18	775	152	10,800	19	701	148	1,680	169	14,000	169	3,580	
100,000	15	1,030	79	8,040	10	433	63	1,350	90	10,800	90	3,350	
150,000	8	848	32	4,720	4	242	28	704	38	6,510	38	2,220	
200,000	21	10,100	61	27,300	6	526	58	4,970	72	43,000	72	16,700	
All Ranges	563	20,400	3,130	123,000	698	12,000	3,200	15,700	3,950	171,000	3,950	38,600	
Male													
9,440 ^(a)	17	144	24	210	3	18	6	20	41	392	41	3	
10,000	96	973	193	2,180	82	919	211	174	341	4,250	341	183	
15,000	74	1,040	216	3,460	75	1,050	228	220	331	5,780	331	493	
20,000	91	1,720	376	8,570	87	1,530	382	568	500	12,400	500	1,460	
30,000	66	1,490	457	15,300	77	1,640	471	2,100	534	20,600	534	2,960	
50,000	17	523	161	8,260	23	670	155	1,040	180	10,500	180	2,170	
70,000	12	507	102	7,230	13	514	98	1,100	113	9,350	113	2,400	
100,000	11	716	58	5,860	7	329	44	919	65	7,830	65	2,430	
150,000	6	621	24	3,540	3	199	20	451	28	4,810	28	1,640	
200,000	18	9,070	50	23,900	5	464	47	3,980	60	37,400	60	14,600	
All Ranges	408	16,800	1,660	78,600	375	7,340	1,660	10,600	2,190	113,000	2,190	28,400	
Female													
9,440 ^(a)	8	62	30	268	5	39	12	20	41	389	41	3	
10,000	35	274	269	3,100	106	1,120	314	219	378	4,720	378	198	
15,000	23	218	229	3,700	68	908	248	242	291	5,060	291	433	
20,000	31	359	365	8,400	70	1,090	375	499	420	10,300	420	1,200	
30,000	31	547	378	13,100	50	858	392	1,280	412	15,800	412	2,260	
50,000	10	270	105	5,500	14	303	104	620	115	6,690	115	1,360	
70,000	6	268	50	3,590	6	187	50	578	56	4,630	56	1,180	
100,000	4	315	22	2,170	3	104	19	430	25	3,020	25	924	
150,000	2	227	8	1,180	1	43	8	254	10	1,700	10	582	
200,000	3	1,060	11	3,420	1	62	10	989	13	5,530	13	2,070	
All Ranges	155	3,600	1,470	44,400	324	4,710	1,530	5,130	1,760	57,900	1,760	10,200	

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
South East												
Total												
9,440 ^(a)	17	134	56	497	12	74	23	33	77	740	77	4
10,000	134	1,170	539	5,990	333	3,490	707	503	891	11,200	891	454
15,000	100	1,180	525	8,210	268	3,670	642	598	784	13,700	784	1,140
20,000	128	1,980	808	17,800	311	5,370	936	1,430	1,080	26,600	1,080	3,060
30,000	105	2,100	841	27,100	242	5,410	938	4,300	1,020	38,900	1,020	5,510
50,000	29	833	255	12,700	63	1,890	253	1,980	298	17,400	298	3,540
70,000	20	852	140	9,510	33	1,290	138	1,880	163	13,500	163	3,410
100,000	14	1,010	76	7,330	16	823	64	1,460	89	10,600	89	3,250
150,000	7	613	27	3,820	5	338	24	722	32	5,500	32	1,870
200,000	11	3,780	38	14,400	6	591	36	2,930	44	21,700	44	8,390
All Ranges	566	13,600	3,310	107,000	1,290	22,900	3,760	15,800	4,480	160,000	4,480	30,600
Male												
9,440 ^(a)	11	94	21	187	4	21	6	13	33	316	33	2
10,000	89	853	187	2,050	147	1,620	261	175	372	4,700	372	197
15,000	72	941	232	3,600	141	2,050	296	265	393	6,850	393	564
20,000	94	1,600	431	9,460	186	3,440	512	742	620	15,300	620	1,760
30,000	74	1,560	521	16,800	168	4,020	586	2,660	650	25,000	650	3,570
50,000	20	572	184	9,220	48	1,560	178	1,220	216	12,600	216	2,590
70,000	14	582	107	7,430	26	1,070	103	1,220	124	10,300	124	2,610
100,000	11	762	61	6,040	13	706	50	1,030	71	8,530	71	2,620
150,000	5	497	23	3,270	4	292	19	518	27	4,580	27	1,560
200,000	10	3,420	33	13,100	5	512	31	2,370	38	19,400	38	7,540
All Ranges	402	10,900	1,800	71,200	743	15,300	2,040	10,200	2,540	108,000	2,540	23,000
Female												
9,440 ^(a)	6	40	35	310	8	53	17	21	44	424	44	2
10,000	45	319	351	3,930	186	1,870	446	328	519	6,460	519	257
15,000	28	239	294	4,620	127	1,620	347	334	392	6,810	392	574
20,000	34	379	378	8,340	125	1,920	424	688	464	11,300	464	1,290
30,000	31	538	320	10,400	74	1,390	352	1,640	370	13,900	370	1,940
50,000	9	262	71	3,440	15	322	74	757	82	4,780	82	951
70,000	6	270	32	2,080	7	214	36	658	39	3,230	39	798
100,000	3	247	15	1,290	3	117	14	434	18	2,090	18	622
150,000	1	116	4	553	1	47	4	203	5	919	5	307
200,000	1	364	5	1,260	1	79	5	559	6	2,260	6	848
All Ranges	164	2,770	1,500	36,200	546	7,640	1,720	5,620	1,940	52,200	1,940	7,590
South West												
Total												
9,440 ^(a)	12	83	37	324	8	52	17	25	50	484	50	2
10,000	91	724	395	4,350	242	2,490	516	386	636	7,950	636	322
15,000	68	747	376	5,900	182	2,420	456	400	543	9,470	543	791
20,000	82	1,160	505	10,900	212	3,550	591	904	677	16,500	677	1,890
30,000	62	1,200	437	13,800	140	3,020	496	2,340	537	20,400	537	2,850
50,000	16	442	101	4,820	32	901	103	903	122	7,060	122	1,420
70,000	10	457	48	3,060	14	495	49	810	58	4,820	58	1,190
100,000	7	514	22	1,940	6	283	21	567	28	3,310	28	987
150,000	3	294	7	845	2	133	8	319	9	1,590	9	524
200,000	3	737	7	2,250	2	154	8	1,170	9	4,320	9	1,630
All Ranges	354	6,360	1,940	48,200	841	13,500	2,260	7,820	2,670	75,900	2,670	11,600
Male												
9,440 ^(a)	8	61	13	107	3	20	5	11	21	199	21	1
10,000	60	515	147	1,580	114	1,230	203	132	276	3,470	276	142
15,000	48	595	176	2,740	102	1,430	224	188	283	4,950	283	411
20,000	60	926	291	6,280	136	2,410	349	489	412	10,100	412	1,160
30,000	44	907	292	9,340	100	2,310	333	1,420	366	14,000	366	1,980
50,000	11	309	77	3,750	25	755	77	556	93	5,370	93	1,090
70,000	7	307	38	2,500	11	419	38	539	46	3,770	46	939
100,000	5	381	18	1,620	5	239	16	360	22	2,600	22	781
150,000	3	227	6	752	2	121	6	204	8	1,310	8	434
200,000	3	676	6	2,060	2	141	7	963	8	3,840	8	1,450
All Ranges	249	4,910	1,060	30,700	499	9,080	1,260	4,870	1,530	49,600	1,530	8,390
Female												
9,440 ^(a)	4	22	25	217	5	33	12	14	30	285	30	1
10,000	31	208	248	2,770	129	1,260	314	253	360	4,490	360	180
15,000	20	152	200	3,160	80	991	232	213	260	4,520	260	380
20,000	22	230	214	4,640	76	1,140	242	415	265	6,430	265	728
30,000	18	297	144	4,470	40	705	163	914	171	6,390	171	868
50,000	4	134	23	1,070	7	146	26	347	29	1,690	29	330
70,000	3	150	10	558	3	76	12	271	13	1,050	13	252
100,000	2	132	4	324	1	44	5	207	6	708	6	205
150,000	1	67	1	93	-	11	2	115	2	286	2	90
200,000	-	61	1	195	-	13	1	210	1	478	1	175
All Ranges	105	1,450	871	17,500	343	4,420	1,010	2,960	1,140	26,300	1,140	3,210

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
Wales												
Total												
9,440 ^(a)	6	47	19	165	5	28	8	9	26	249	26	1
10,000	38	318	209	2,360	141	1,510	279	125	343	4,310	343	178
15,000	28	300	205	3,260	99	1,350	246	167	293	5,080	293	424
20,000	33	438	269	5,980	104	1,750	307	311	349	8,480	349	970
30,000	23	429	222	7,400	58	1,120	238	698	256	9,640	256	1,360
50,000	6	199	44	2,180	11	279	43	257	50	2,910	50	587
70,000	4	180	15	1,010	4	109	15	194	18	1,500	18	370
100,000	3	188	8	708	2	61	6	136	9	1,090	9	322
150,000	1	122	2	249	1	33	2	73	3	476	3	154
200,000	1	117	2	384	..	..	2	194	2	712	2	254
All Ranges	142	2,340	993	23,700	423	6,260	1,140	2,160	1,350	34,500	1,350	4,620
Male												
9,440 ^(a)	5	37	9	77	..	..	2	4	13	129	13	1
10,000	28	250	87	956	70	749	117	50	159	2,010	159	84
15,000	21	236	104	1,630	60	845	129	88	161	2,800	161	234
20,000	24	347	155	3,430	68	1,190	181	181	211	5,140	211	591
30,000	17	322	145	4,840	41	840	157	463	170	6,470	170	922
50,000	4	135	33	1,640	8	221	31	162	37	2,160	37	440
70,000	2	117	12	796	3	91	11	125	14	1,130	14	282
100,000	2	149	6	572	1	52	5	98	7	872	7	258
150,000	1	100	2	207	-	27	2	61	2	394	2	126
200,000	1	96	1	355	..	..	1	111	2	576	2	215
All Ranges	104	1,790	553	14,500	254	4,040	635	1,340	777	21,700	777	3,150
Female												
9,440 ^(a)	2	10	10	88	..	..	5	5	12	120	12	1
10,000	10	67	122	1,400	71	758	162	76	184	2,300	184	94
15,000	7	64	101	1,630	38	506	117	79	132	2,280	132	190
20,000	9	91	114	2,550	36	564	126	130	137	3,340	137	379
30,000	7	107	77	2,560	17	280	82	235	86	3,180	86	437
50,000	2	64	11	535	3	58	12	94	13	753	13	146
70,000	1	62	3	217	1	18	4	69	4	366	4	87
100,000	-	39	1	136	..	..	1	38	2	221	2	64
150,000	..	..	-	41	..	..	-	13	-	82	-	27
200,000	..	..	..	..	..	..	..	..	..	..	..	..
All Ranges	39	548	440	9,180	169	2,220	509	822	571	12,800	571	1,470
Scotland												
Total												
9,440 ^(a)	8	61	36	316	9	60	14	17	47	454	47	3
10,000	59	499	385	4,350	224	2,360	483	204	592	7,410	592	308
15,000	41	430	369	5,960	164	2,270	436	219	509	8,880	509	750
20,000	49	674	518	11,700	173	2,880	569	487	642	15,700	642	1,820
30,000	48	933	487	16,400	111	2,220	520	1,500	558	21,100	558	2,990
50,000	12	387	113	5,630	25	667	108	679	127	7,370	127	1,490
70,000	9	434	52	3,610	12	388	51	588	61	5,020	61	1,250
100,000	7	527	25	2,450	4	166	20	410	30	3,550	30	1,050
150,000	3	295	8	1,100	1	57	7	203	10	1,650	10	531
200,000	3	886	8	2,500	2	116	7	680	9	4,180	9	1,550
All Ranges	239	5,120	2,000	54,000	726	11,200	2,220	4,990	2,590	75,300	2,590	11,700
Male												
9,440 ^(a)	5	41	14	119	..	..	3	7	19	182	19	1
10,000	40	362	147	1,650	99	1,080	185	76	252	3,160	252	134
15,000	29	344	169	2,720	85	1,240	202	99	252	4,410	252	372
20,000	36	513	288	6,490	101	1,760	315	255	367	9,030	367	1,050
30,000	33	646	303	10,300	77	1,660	325	931	354	13,500	354	1,940
50,000	9	274	85	4,290	19	538	79	426	95	5,530	95	1,130
70,000	6	295	42	2,950	10	310	39	411	48	3,970	48	1,000
100,000	5	388	21	2,090	3	139	16	289	24	2,900	24	861
150,000	2	242	7	991	1	51	6	144	8	1,430	8	458
200,000	3	711	7	2,300	1	105	6	522	8	3,640	8	1,350
All Ranges	168	3,820	1,080	33,900	400	6,900	1,180	3,160	1,430	47,700	1,430	8,300
Female												
9,440 ^(a)	3	20	22	197	6	45	11	9	28	273	28	1
10,000	19	137	238	2,700	125	1,280	297	128	340	4,250	340	174
15,000	11	85	200	3,240	80	1,030	234	120	257	4,470	257	378
20,000	13	161	230	5,160	72	1,120	255	233	275	6,680	275	763
30,000	16	287	184	6,160	34	560	195	571	204	7,570	204	1,040
50,000	4	113	28	1,340	6	129	28	254	32	1,840	32	356
70,000	3	138	10	654	2	78	11	178	13	1,050	13	252
100,000	2	139	4	365	1	27	4	121	6	652	6	185
150,000	-	53	1	107	..	..	1	59	1	225	1	72
200,000	-	175	1	204	..	..	1	158	1	548	1	206
All Ranges	71	1,310	918	20,100	326	4,280	1,040	1,830	1,160	27,600	1,160	3,430

3.11 Income and tax, by gender, region and country, 2013-14

Taxpayers only

Continued

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax		
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
Northern Ireland													
Total													
9,440 ^(a)	5	34	13	109	4	26	6	9	18	178	18	1	
10,000	27	227	132	1,530	58	599	150	51	192	2,410	192	103	
15,000	16	171	114	1,850	40	511	123	58	150	2,600	150	220	
20,000	20	263	154	3,510	44	736	164	125	190	4,640	190	536	
30,000	20	357	117	3,910	27	552	123	318	137	5,140	137	722	
50,000	5	146	19	940	5	116	18	130	23	1,330	23	262	
70,000	3	134	9	551	3	90	9	123	11	898	11	216	
100,000	2	165	4	346	1	38	4	83	5	632	5	183	
150,000	1	97	1	125	-	22	1	50	2	294	2	95	
200,000	1	195	1	192	..	..	1	162	2	591	2	203
All Ranges	100	1,790	564	13,100	182	2,730	600	1,110	730	18,700	730	2,540	
Male													
9,440 ^(a)	3	26	5	41	..	..	..	..	8	80	8	-
10,000	21	182	54	624	27	290	62	25	89	1,120	89	50	
15,000	12	136	57	928	20	272	61	26	79	1,360	79	116	
20,000	15	206	85	1,940	25	408	89	72	107	2,620	107	306	
30,000	15	270	67	2,230	19	402	71	207	82	3,100	82	442	
50,000	4	99	13	646	4	92	12	84	16	921	16	183	
70,000	2	92	7	448	2	73	7	95	9	708	9	172	
100,000	2	119	3	298	1	33	3	62	4	512	4	149	
150,000	1	76	1	112	..	..	1	37	1	243	1	79
200,000	1	157	1	166	..	..	1	114	1	479	1	162
All Ranges	75	1,360	293	7,420	100	1,640	308	726	396	11,200	396	1,660	
Female													
9,440 ^(a)	..	..	8	69	..	..	4	6	10	98	10	1
10,000	6	45	78	907	30	309	88	26	104	1,290	104	53	
15,000	4	35	57	926	20	238	63	32	71	1,230	71	104	
20,000	5	56	69	1,580	19	328	75	53	83	2,020	83	230	
30,000	5	87	50	1,690	8	150	51	110	55	2,040	55	280	
50,000	1	47	6	294	1	24	6	45	7	411	7	79	
70,000	1	42	2	104	..	..	2	27	2	190	2	44
100,000	1	46	1	48	..	..	1	21	1	120	1	34
150,000	..	..	..	..	..	..	..	..	..	..	..	..
200,000	..	..	..	..	..	..	..	..	..	..	..	..
All Ranges	25	425	271	5,650	82	1,090	291	382	334	7,550	334	882	

Source: Survey of Personal Incomes 2013-14
Table updated February 2016

Footnote

(a) Can include some taxpayers who are not entitled to a Personal Allowance whose total income can be less than the Personal Allowance of £9,440 for 2013-14 (see Annex B for details).

Notes on the Table

Income and tax, by gender, region and country, 2013-14

- Estimates for sub-UK geographical areas (e.g. by country, region, county etc) should be treated with particular caution (see Personal Incomes Statistics release Annex B)
- This table gives distributions of total income and tax for United Kingdom, England, Wales, Scotland and Northern Ireland. The information is presented on a region basis for England. The numbers of individuals with self employment income are consistent with the definition used for Table 3.6 and only include people who are liable to tax in 2013-14.
- The breakdown of income is restricted to profit, employment and pension income. Separate figures for property, interest, dividend and other income are not given because, as explained in the Notes to the table 3.7 paragraph 2, large amounts of these sources of income are imputed for the Survey of Personal Incomes. Estimates have been made for the United Kingdom in tables 3.1 to 3.10 but the methods used are not sufficiently reliable to give distributions for the regions. It should not be assumed, therefore, that an estimate of the distribution of property, interest, dividend and other income obtained by subtracting profit, employment and pension income from total income in a region would be reliable.
- Incomes are allocated to regions and countries according to the residence of the recipient. The postcode has been used to determine the county and hence the region for the overwhelming majority of cases. Some members of the Forces and Merchant Navy, together with a small number of people serving overseas and people with overseas addresses have not been allocated to regions, but have been included in the UK figures. There are also a small number of people in the sample where it was not possible to identify their postcode and therefore identify the correct region. These have also been included in the UK figures. This explains why the regional amounts do not add up to the UK total.
- Self employment income is profit chargeable under the Income Tax (Trading and Other income) Act 2005 less losses brought forward and capital allowances allowed. The number of individuals with self employment income shown in this table is lower than that shown in Table 3.10. In this table only individuals who are liable to tax in 2013-14 are included, whereas Table 3.10 includes all people with a self employment source in 2013-14. Employment income includes all pay from employment, from taxable benefits and from unemployment benefit, income support or Jobseeker's Allowance. In previous years we have used as our definition of self-employed, those who have non-zero profits, capital allowances or losses brought forwards. From 2003-04 we changed the definition to encompass all taxpayers who have a self-employment source.
- The 'Investment income' column has been renamed as 'Property, interest, dividend and other income'. This change ensures that the income components remain consistent with the historical back series from previous SPIs.
- The notes to Table 3.7 also apply to this table.

Annex B: Data sources and Methodology

The data sources and methods used to compile statistics in this release are set out below:

The tables in this publication are derived from the annual Survey of Personal Incomes (SPI).

The sample survey is based on information held by HMRC on persons who could be liable to UK income tax for the income tax year. It is carried out annually and covers the income assessable for tax in each tax year. The tables in this publication are based on the surveys for 2013-14 and earlier.

Samples were selected from three HMRC operational computer systems, which are as follows:

1. The National Insurance and PAYE Service (NPS) system covers all employees and occupational pension recipients with a Pay-As-You-Earn (PAYE) record.
2. The Computerised Environment for Self Assessment (CESA) system covers people with self-employment, rental or untaxed investment income. It also covers directors, those subject to higher rate tax and other people with complex tax affairs. Where people have both NPS and CESA records, their CESA record is selected because it provides a more complete picture of their taxable income.
3. The Claims system covers people without NPS or CESA records who have had too much tax deducted at source and claim a repayment.

Separate samples were drawn from each of these systems and different sampling strategies were used for each. The samples were structured as follows:

(a) The PAYE population from NPS was stratified by gender and by the sum of pay plus occupational pension income for the previous tax year. Where the previous year's income was not available cases were stratified by gender and by whether they were a higher rate or additional rate taxpayer for the current tax year based on information available at the time the sample was drawn. The sampling fractions varied from 1 in 10 for individuals with high incomes and rare allowances to about 1 in 200 for people with low combined pay and pensions. In all, about 416,200 individuals were selected from NPS for inclusion in the 2013-14 SPI.

(b) For the SA population from CESA, the main source of income (self employment or employment/occupational pension) and ranges of income and tax were used to stratify the sample, with the sampling fraction varying from 1 in 1 for cases with very high income or tax up to about 1 in 200 for employees and occupational pensioners with smaller income or tax for 2013-14. In all, about 301,700 individuals were selected from SA for inclusion in the 2012-13 SPI.

(c) For claims cases, a random sample of about 1 in 20 was selected for inclusion in the SPI. This led to around 10,200 cases being selected for the survey.

Once data was collected for the three constituent parts of the sample, the data sets were joined together. After allowing for non-response and for records that failed data validation tests, there were about 728,000 valid cases on the 2013-14 final SPI file.

Coverage of the SPI

Not all of the individuals in the SPI sample are taxpayers. About 23 per cent have no income tax liability because deductions and reliefs and personal allowances exceed their total income. Where income exceeds the threshold for the operation of PAYE (£9,440 for 2013-14), the SPI provides the most comprehensive and accurate official source of data on personal incomes. However, as HMRC does not hold information for all people with personal incomes below the tax threshold, the SPI is not a representative data source for this part of the population and no attempt has been made to estimate the numbers of cases below the tax threshold or the amount of their incomes.

Therefore the National Statistics in this publication - with the exception of Tables 3.9 and 3.10 - only cover individuals liable to UK income tax (taxpayers) and their incomes.

An individual with income below the personal allowance can still be a taxpayer in some circumstances. This can arise where individuals who have income liable to UK tax do not qualify for a personal allowance under the residence and /or domicile rules. Some people who do qualify for the personal allowance choose to give up their personal allowance as part of the qualifying conditions for having their income taxed under the "remittance basis". These taxpayers may only have a small amount of income liable to UK tax (i.e. below where the personal allowance is set), but this income is still liable to tax and is charged at the starting, and/or basic rates.

Most sources of income are liable for income tax and adding all these sources together will give an individual's total income assessable for tax for the tax year. There are some sources of income that are not liable for tax. As they do not contribute towards an individual's taxable income; they are excluded from the SPI; these sources include some social security benefits and income from some tax efficient savings vehicles (e.g. Individual Savings Accounts and some National Savings & Investment products).

Capital Gains arising from the disposal of assets are subject to Capital Gains Tax (CGT) and are not treated as income for income tax purposes, so gains from the disposal of assets are not included in the SPI.

The coverage of investment income for the sample drawn from NPS is incomplete. This is because in order to operate the PAYE system for most individuals HMRC does not need information on interest from which tax has been deducted at source, nor on dividends and associated tax credit. In order to create a full picture of total income for this survey, it is necessary to impute values of bank and building society interest and dividends to some sample cases.

For interest and dividends imputation, the amount for each SPI case:

- is known for cases in Self Assessment from the amount declared on the Self Assessment Return
- can be inferred or estimated reasonably for NPS cases where there is an adjustment to the tax code for higher rate taxpayers
- is supplemented with information from interest paying institutions
- is unknown for NPS cases where there is no coding adjustment - typically no liability at the higher rate.

Where no information at case level is available from HMRC administrative systems, estimated values are imputed to cases so that the population as a whole has amounts consistent with evidence from other sources (for example, amounts of tax accounted for by deposit takers and the propensity to hold interest bearing accounts as indicated by household surveys).

For interest income, starting from control totals at UK level, for the number of cases with interest and the total amount of that interest, the numbers of cases and amounts of interest in Self Assessment cases and those NPS cases with coding adjustments are deducted to leave targets for the remainder of the taxpayer population. These targets are at UK level – no attempt is made to control the targets to sub-UK geographical units. The cases to which amounts are attached by the imputation process and the amounts attached are determined by probabilistic methods with just the UK targets and distributions in mind. For dividend income, the number of non SA cases with dividend income and distribution of imputed amounts were inferred from Family Resources Survey data for 2013-14.

As with investment income, HMRC does not have complete information about superannuation or personal pension contributions.

Under PAYE, tax is paid on pay after the deduction of superannuation contributions and therefore HMRC does not need to record the contributions deducted from gross pay. For a small proportion of individuals, the superannuation contribution has been taken directly from an end of year return submitted by employers. For others, their total amount of superannuation contributions has been estimated and has been distributed among earners in the SPI sample, based on information from the Annual Survey of Hours and Earnings produced by the Office for National Statistics.

Relief at basic rate is given at source for employee contributions to personal pensions. As this is the correct amount of relief for basic rate taxpayer employees, HMRC does not need to collect personal pensions data for this group of taxpayers. To compile complete estimates for personal pensions and total income for the SPI, a significant proportion of the amount of personal pension contributions has been imputed using data from external data sources. The estimated value for this and for superannuation contributions has been combined with other pension reliefs and included in these statistics.

UK Standard Industrial Classification of Economic Activities 2007 (SIC2007)

For Table 3.9, the 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. The exception is that Section M (Professional, Scientific and Technical Activities) has been split into two parts so that Legal and Accounting activities, a significant component of self employment activity, can be separately identified.

The table below shows the SIC2007 Section letter and range of SIC2007 5-digit codes that form each industry category in Table 3.9.

Table 3.9 Category	Section	SIC2007 codes
Agriculture, Forestry and Fishing	A	01110 – 03220
Manufacturing	C	10110 - 33200
Construction	F	41100 - 43999
Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	G	45110 – 47990
Transportation and Storage	H	49100 – 53202
Accommodation and Food Service Activities	I	55100 – 56302
Information & Communication	J	58110 – 63990
Financial, Insurance and Real Estate Activities	K, L	64110 - 68320
Legal & Accounting Activities	M	69100 – 69203
Other Professional, Scientific and Technical Activities	M	70100 – 75000
Administrative and Support Service Activities	N	77110 – 82990
Education	P	85100 – 85600
Human Health and Social Work Activities	Q	86100 - 88990
Arts, Entertainment and Recreation	R	90010 – 93290
Other Industries	B, D, E, O, S, T and U	05100 – 09900 35110 – 39000 84110 – 84300 94110 – 99000
Unknown Industries		Blank or invalid values

More information about SIC2007 can be found on the ONS website at: <http://www.ons.gov.uk/ons/guide-method/classifications/current-standard-classifications/standard-industrial-classification/index.html>

Estimates and measures of precision

Population and sample design

The SPI aims to cover all individuals with a UK income tax liability. The sample drawn from HMRC operational computer systems will include some cases where income is less than allowances so no tax liability arises. The section above explains how the records in each operational computer system are grouped (stratified) before the sample is selected. A random sample of records is drawn from each grouping (stratum) – the proportion of cases selected varies from stratum to stratum.

Reliability of estimates

As with all sample surveys, estimates from the SPI have a sampling error attached to them. A statistic (e.g. an estimate of a mean or a total from a random sample) will be subject to sampling variation – its value will vary from one sample to the next if repeated random samples are drawn. The Standard Error of the statistic measures the extent of the variability. It reflects how much spread exists in the observations from the sample and the size of the sample.

In general, the larger the sample size, the smaller the Standard Error. To a lesser extent, the standard error of the statistic will decline as the proportion of the population surveyed increases, but only by taking measurements for the whole population can sampling error for the statistic be removed entirely.

A Confidence Interval for the statistic is constructed from the Standard Error. It gives an estimated range of values which is likely to include the estimated population size statistic. If independent samples are taken repeatedly from the same population and the Confidence Interval is calculated for each sample, then a proportion (known as the Confidence Level) of such intervals will include the unknown population parameter.

A 95% Confidence Interval is one that if compiled repeatedly would encompass the population parameter 19 times in 20. For a given sample size, narrower intervals can be compiled if a greater risk of failing to encompass the true population value is acceptable, whereas if greater certainty of including the true value is required, the interval will be wider.

The Upper and Lower boundaries of the Confidence Interval are called the Confidence Limits. They are a function of the statistic, the Standard Error of the statistic and the degree of confidence required of the interval.

The calculation of sampling errors assumes a simple random sampling method but can be extended to more complex sample designs. The sample for the SPI, as described earlier, is selected using a stratified sample.

Precision of estimates: sub UK areas

The population is not stratified by geographical area before the SPI sample is selected. Estimates of taxpayer numbers for low level geographical areas of the UK depend on measuring the proportion of the UK population which belong to the area. Typically these proportions are very small and to ensure high precision for any estimated proportion, the sample size across the UK needs to be large.

The table below gives an indication of the level of precision which may be assumed, with 95% confidence, for an estimate of taxpayer numbers from a simple random sample as large as the 2013-14 SPI. It shows that for estimated populations of 2.5 million or more, the estimate will be within 1% of the true population with 95% confidence.

As the estimated population falls, the 95% Confidence Interval increases in size relative to the estimate (far right column). For a typical Parliamentary Constituency with an estimated taxpayer count of 46,000, the true figure may lie between 42 thousand and 50,000. The error could be +/- 8% of this estimate. For a large Parliamentary Constituency, the error may be about 4,000 (7% of the estimate), while for a small constituency, the error may be 3,000 (about 9%).

Survey of Personal Incomes: Confidence Intervals for estimates of taxpayer numbers⁽¹⁾

Geographical area	Estimated value	Confidence Limits		95% Confidence Interval (+/-)	As % of estimate
	Number (thousands)	Lower limit	Upper limit	Number (thousands)	
		Number (thousands)			
Government Office Region (medium)	2,500	2,475	2,525	25.0	1.00%
County (large)	500	488	512	11.6	2.32%
County (small)	200	193	207	7.4	3.69%
Parliamentary Constituency					
Large	57	53	61	4.0	6.93%
Medium	46	42	50	3.6	7.72%
Small	34	31	37	3.1	8.98%

⁽¹⁾Assumes a taxpayer population of 29 million, a simple random sample of 400,000.

In practice, estimates will reflect the more complex SPI sample design.

Broadly speaking, as sample size changes by a factor x , the Confidence Interval will change by a factor $1/\sqrt{x}$, so a fourfold increase in sample size will halve the Confidence Interval.

Year on year changes in published estimates of taxpayer numbers within small geographical areas (e.g. districts and constituencies) should be viewed with caution. They involve measuring small differences between two very small proportions. The Confidence Interval for the difference could be large relative to the measured difference, so any observed change may be due to sampling fluctuation alone.

Similar precision, or relative precision, to that shown in the table above in estimates for subsets of taxpayers (e.g. pensioners or higher rate taxpayers) in small geographical areas (e.g. districts and constituencies) requires even greater national samples, far in excess of the present sample size of the SPI. Estimates in such detail are not considered sufficiently reliable to be published.

Methodological Changes since the 2012-13 SPI

Changes to the PAYE Data

There have been no changes to the PAYE data.

Changes to the Self Assessment Data

There have been no changes to the Self Assessment data.

Changes to the Claims Data

There have been no changes to the claims data.

Changes to the Imputation Process

There have been no changes to the imputation process.

Annex C: Glossary of Terms

Annex C aims to explain acronyms, abbreviations and terms associated with personal incomes and income tax liabilities.

Allowances

The amount of income which an individual can receive before being liable for income tax. The personal allowance is an example of an allowance.

Average rate of tax

The ratio of income tax liability to total income, where income is measured before deductions, reliefs and allowances.

Basic rate limit

The highest income point for taxable income (after allowances) at which basic rate income tax is charged.

CESA (Computerised Environment for Self Assessment)

The computer system used to administer Self Assessment from which SA data for the SPI has been extracted since 1996-97. See Self Assessment (SA).

COP (Computerisation of PAYE)

The computer system which used to administer PAYE until it was replaced by NPS and from which PAYE data for the SPI was extracted for tax years 1997-98 to 2007-08 inclusive.

Deductions and Reliefs

Amounts deducted from total income, along with personal allowances to arrive at the amount of taxable income subject to an income tax charge. This includes amounts for contributions to occupational and personal pensions, and a variety of other Deductions and Reliefs including charitable giving and loss relief etc.

Dividend Income

Income derived from shares.

Geographical Areas

Some tables present information for sub-UK areas described as Government Office Region, County, District and Parliamentary Constituency. Administrative and Political geographical areas are not held on taxpayers' records. For the SPI, the areas are attached by matching the individual's postcode to the Office for National Statistics Postcode Directory.

Industry

Industry categories are based on UK Standard Industrial Classification of Economic Activities 2007 (SIC2007). Income from self employment (sole trade and partner) is assigned an industry using the business text descriptions supplied on Self Assessment Returns.

National Insurance and PAYE System (NPS)

NPS is the computer system HMRC uses to administer PAYE. It replaced COP and is the source of PAYE data for SPI for tax year 2008-09 onwards.

National Insurance Recording System 2 (NIRS2)

The computer system used to monitor payment of National Insurance (NI) contributions and to calculate and prove entitlement to contributory benefits. These include Job Seekers Allowance (JSA) and the National Insurance Pension. It provides contribution information to a number of government departments.

P14s

Form P14 is an End of Year summary for an employment that is submitted by the employer to HMRC, showing pay, tax and NI contributions for the year. The employer provides similar information to the employee on an end of year certificate, form P60.

Pay As You Earn (PAYE)

PAYE is the system used by HMRC to collect and account for income tax on earnings from employment and pensions. Income Tax and National Insurance Contributions are deducted by the employer and paid over to HMRC on behalf of the individual for each pay period.

Personal Allowance

The amount of income you can receive for the tax year without having to pay tax on it.

Savings Income

A particular class of income that includes interest on bank and building society accounts.

Self Assessment (SA)

SA is a system where an individual declares their income and can calculate their own income tax due after the end of the tax year. Taxpayers included in SA can be higher earners, self-employed and taxpayers with complex tax affairs.

Starting rate limit/Starting rate for savings limit

The highest income point for taxable income (after allowances) at which starting rate income tax is charged. From 2008-09 the starting rate was abolished for non-savings income and applied only to non-dividend savings income.

Superannuation contributions

The regular amounts paid by an employee into an employer occupational pension fund; these are deducted from the employee's salary. Superannuation contributions to an authorised fund or scheme are not liable to income tax and the employer would deduct the amount of superannuation contributions from the gross pay before assessing the income tax liability through PAYE.

Survey of Personal Incomes (SPI)

An annual survey of individuals who could be liable for income tax derived from HMRC administrative systems holding data on persons within PAYE, SA and income tax claims.

Tax liabilities

The amount of income tax due on taxable income after applying tax rates to the tax base. The income tax liability for each sample case in SPI is calculated by reference to the amounts of income by type, deductions and reliefs and the tax regime parameters that apply for the year. The calculated liability for a tax year will differ from the amount of tax receipts collected in a financial year.

Tax receipts

The amount of income tax collected by HMRC. The SPI measures the amount of income tax liability for a tax year, but not the amount of receipts in the financial year.

Taxable income

Income assessable to income tax after allowances.

Taxpayer

An individual calculated to have a positive income tax liability for the tax year, based on the income, allowances, reliefs and deductions for the year.

Total income

The sum of an individual's components of income taken into account in calculating income tax. This includes earnings from employment, profits from self-employment, pension income, some social security benefits, savings income, income from shares (dividends), rental income, and income paid from trusts. It excludes:

- gains from the disposal of assets that are classified as capital gains
- interest, dividends or bonuses from tax exempt investments (for example, ISAs and National Savings & Investments Savings Certificates)
- interest and terminal bonuses from Save As You Earn Schemes
- Premium Bond, National Lottery and gambling prize winnings

Total income is calculated before relief for contributions to occupational and personal pensions, other deductions and reliefs or personal allowances.

In the tax system, income is streamed into three main categories: dividends; savings income (not dividends); and non-savings income as different rules apply.