



Coverage:
United Kingdom

Theme:
The Economy

Released:
06 March 2018

Next update:
January 2019/February 2019

Frequency of release:
Annually

Media contact:
HMRC Press Office (Individuals)
03000 585024

Out-of-hours: 07860 359544

Statistical contacts:

Jeremy Reuben
Tel: 03000 589465

Claire Price
Tel: 03000 528243

Team email address:
spi.enquiries@hmrc.gsi.gov.uk

Knowledge, Analysis and Intelligence
Data, Policy & Co-ordination
HM Revenue and Customs
Room 3/59
100 Parliament Street
LONDON
SW1A 2BQ

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

Personal Incomes Statistics 2015-16

Tables 3.1-3.11



Personal Incomes statistics - Contents

| | |
|--|-----------|
| Personal Incomes statistics | 2 |
| About these statistics | 3 |
| New or updated statistics in this release | 3 |
| SECTION 1: Introduction and background information | 4 |
| What is the Survey of Personal Incomes?..... | 4 |
| What does this publication tell me? | 5 |
| Who might be interested? | 5 |
| User engagement..... | 5 |
| Publication and revision strategy..... | 6 |
| Statistical contacts..... | 6 |
| SECTION 2: Personal Incomes statistics | 7 |
| Summary of key statistics..... | 7 |
| Table 3.2 – Distribution of median and mean income and tax by age range and gender, 2015-16..... | 12 |
| Table 3.3 – Distribution of total income before and after tax by gender, 2015-16 | 14 |
| Table 3.4 – Income tax liabilities of “savers”, basic, higher and additional rate taxpayers, by largest source of income, 2015-16..... | 16 |
| Table 3.5 – Income and deductions, 2015-16 | 18 |
| Table 3.6 – Profit, employment and pension income, 2015-16 | 20 |
| Table 3.7 – Property, interest, dividend and other income, 2015-16 | 22 |
| Table 3.8 – Deductions and reliefs, 2015-16..... | 25 |
| Table 3.9 – Self employment income assessable to tax, 2015-16..... | 28 |
| Table 3.10 – Income of individuals with self employment sources, 2015-16 | 30 |
| Table 3.11 – Income and tax, by gender, region and country, 2015-16 | 32 |
| Annex A: National Statistics Tables 3.1 to 3.11, 2015-16 | 34 |
| Notes on the tables | 34 |
| Annex B: Data sources and Methodology | 56 |
| Coverage of the SPI | 57 |
| UK Standard Industrial Classification of Economic Activities 2007 (SIC2007) | 60 |
| Estimates and measures of precision..... | 61 |
| Precision of estimates: sub UK areas..... | 62 |
| Methodological Changes since the 2015-16 SPI..... | 63 |
| Annex C: Glossary of Terms..... | 64 |

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

2015-16 SPI

This release contains the first release of personal incomes statistics from the Survey of Personal Incomes for 2015-16. There are no new or updated statistics for earlier years.

2016-17 SPI

National Statistics from SPI survey data for 2016-17 are expected to be released in January / February 2019. 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>

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>

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 ([Schedule of updates for HMRC's statistics](#)).

Any changes to the publication date will be announced on the HMRC National Statistics website ([Schedule of updates for HMRC's statistics](#)).

Statistical contacts

Enquiries about these statistics should be directed to the statisticians who are responsible for this publication:

Jeremy Reuben
Tel: 03000 589465

or Claire Price
Tel: 03000 528243

Team email address:
spi.enquiries@hmrc.gsi.gov.uk

Knowledge, Analysis and Intelligence
Data, Policy & Co-ordination
HM Revenue and Customs
Room 3/59
100 Parliament Street
LONDON
SW1A 2BQ

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 2015-16 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 2015-16. Data sources and methods are described in more detail in Annex B.

Summary of key statistics

The key findings for 2015-16:

- There were 31.0 million individual income taxpayers; 17.8 million were male and 13.2 million were female (Table 3.2).
- Total income was approximately £1,040 billion and the total tax liabilities were around £178 billion (Table 3.3).
- Of the 31.0 million taxpayers, 82% (25.3 million taxpayers) were liable at the basic rate, 15% (4.5 million taxpayers) liable at the higher rate, 3% (0.8 million taxpayers) liable at the “savers” rate and less than 1% were liable at the additional rate (0.4 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, 3.6 and 3.7):
 - Self employment income: £81.6 billion (8%)
 - Employment income: £697.0 billion (67%)
 - Pension income: £147.9 billion (14%)
 - Property, interest, dividend and other income: £110 billion (11%)
- The South East region has the highest number of taxpayers, with around 4.6 million (15%) of the total figure. However, the highest total income amount was located in London, with around £193 billion (19%) of all income (Table 3.11).

Compared to 2014-15:

- The total number of taxpayers has increased by 0.3 million; the number of males has increased by 0.2 million and females has increased by 0.1 million.
- Taxpayers’ total income has risen by £63 billion and total tax has risen by £11 billion.
- The OBR’s Autumn Budget Economic and Fiscal Outlook estimates that a large part of this increase in total income (an estimated £13.2bn), was caused by taxpayers bringing forward dividend income into the 2015-16

tax year in order to be taxed at a lower rate before dividend taxation changes came into force in April 2016.¹

- The average amount of total income for taxpayers has risen by £1,600 and the average amount of total tax has risen by £320.

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.

¹ Information about this change is available from this Income Tax [Policy paper](#). The latest estimates of this dividend forestalling are set out in OBR's November 2017 Economic and Fiscal Outlook <http://cdn.obr.uk/Nov2017EFOwebversion-2.pdf>, and are that around £13.2 billion gross dividend income was brought forward into 2015-16.

Table 3.1 – Percentile points for total income before and after tax, 1992-93 to 2015-16
Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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 £23,200 in 2015-16 a 4% increase on the 2014-15 median income of £22,400.

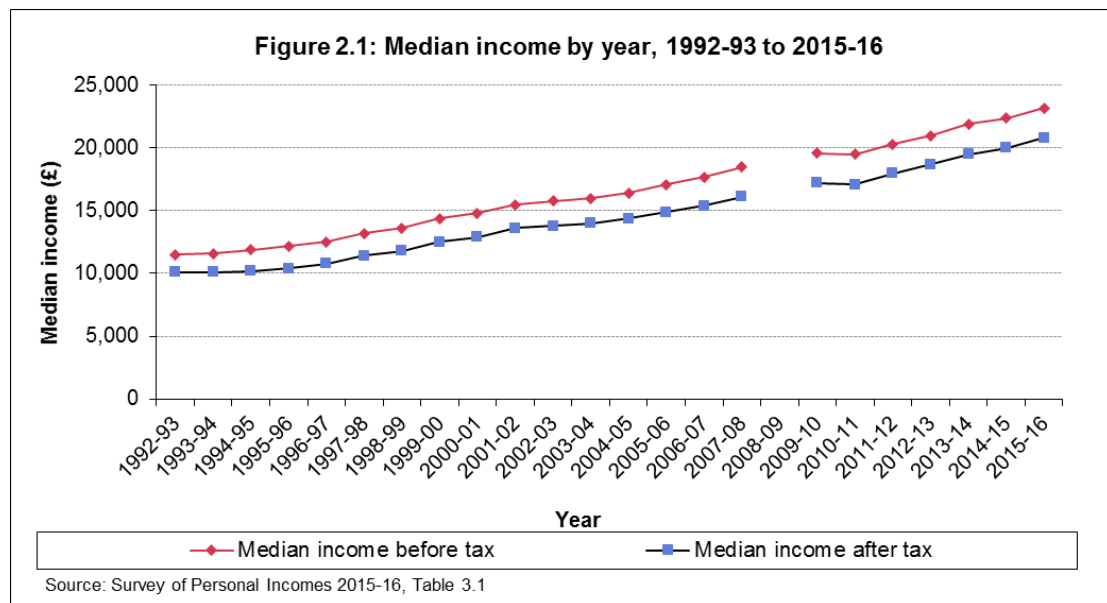


Figure 2.2 illustrates the incomes of taxpayers at the top and bottom of the income distribution. The income level of the 99th percentile has increased by 171% from £62,800 in 1992-93 to £170,000 in 2015-16. For those at the 1st percentile, income has increased by 198% over the same period, from £3,630 to £10,800, while the personal allowance increased 190% from £3,445 to £10,600. Median income has increased 102% from £11,500 to £23,200 over the same period.

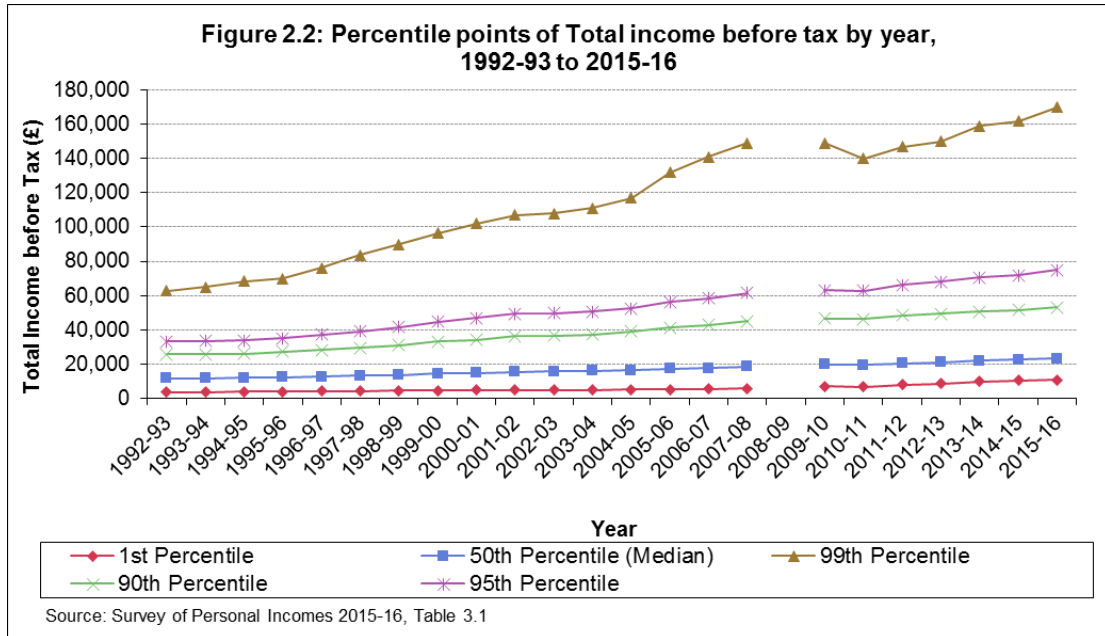


Figure 2.3 shows that in 2015-16, 10% of taxpayers have an income before tax of less than £12,800, while the median income is £23,200. At the upper end of the distribution, 10% of taxpayers have an income before tax of more than £53,100.

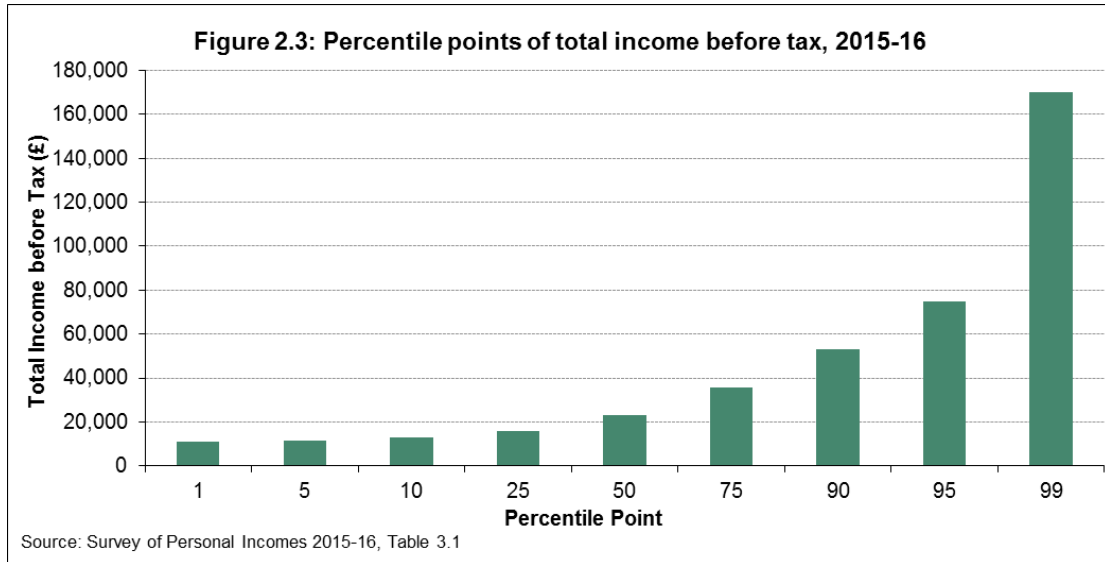


Table 3.1a, Percentile points from 1 to 99 for total income before and after tax, 1999-00 to 2015-16 is available at:

<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, 2015-16
Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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 £25,700 for males and £20,300 for females.

Figure 2.4 shows that the number of taxpayers peaks at the 45-49 age range for both males (1.79 million) and females (1.41 million).

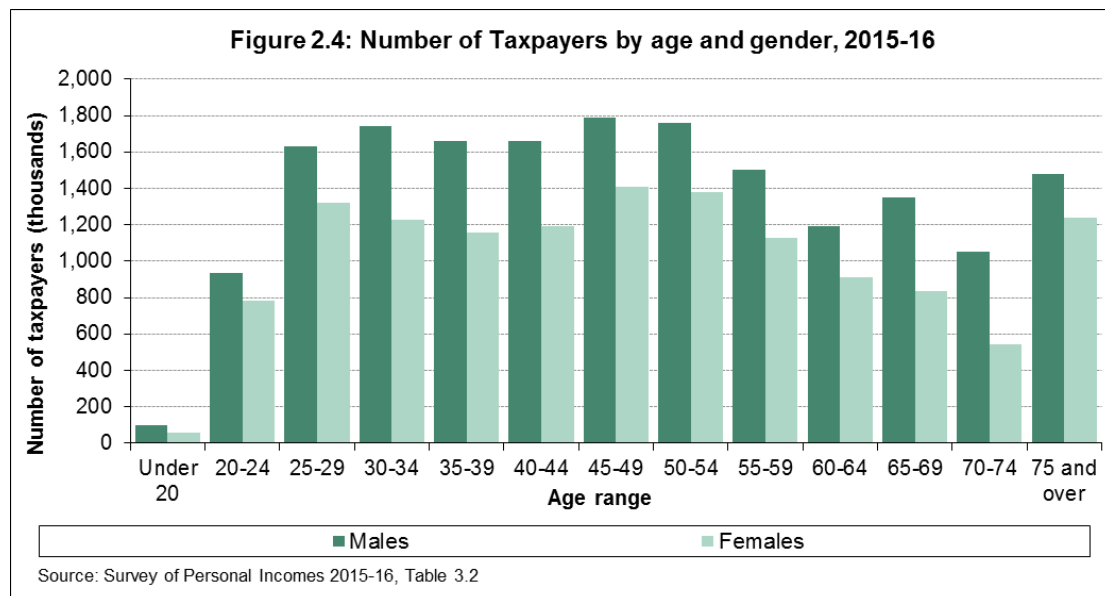


Figure 2.5 shows that male median income peaked at the 45-49 age range (£32,200), while the peak for females was reached at the 35-39 age range (£24,200).

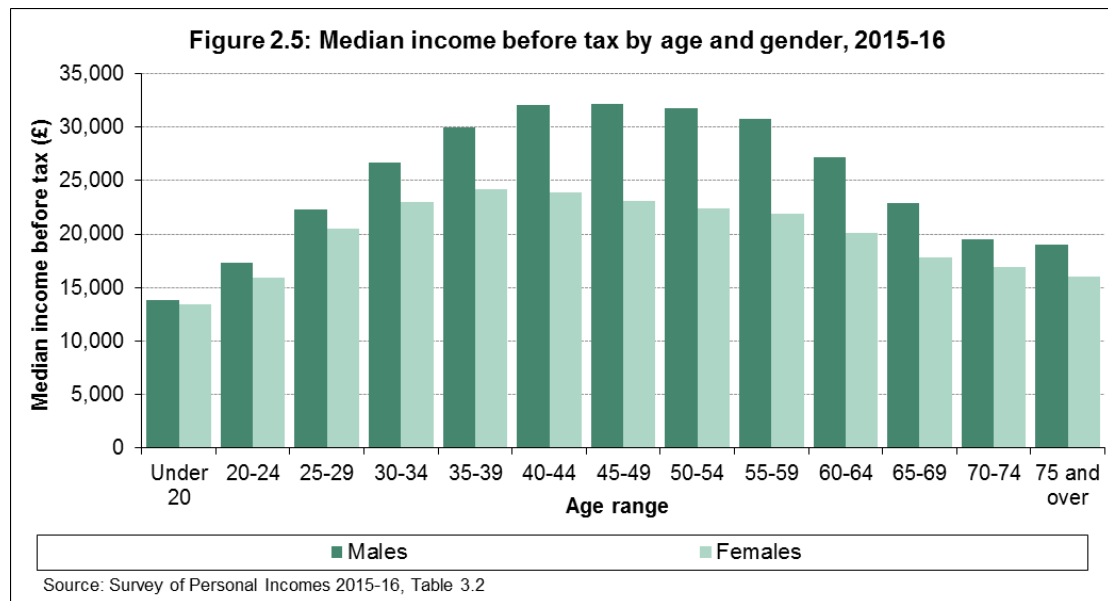


Table 3.3 – Distribution of total income before and after tax by gender, 2015-16
Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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.

The numbers of taxpayers, amounts of total income and tax at the higher end of the income distribution will have been affected by behavioural responses to changes in the taxation of dividend income which came into force in April 2016. More information about this change is available from this [Income Tax Policy paper](#) and estimates of the size of the behavioural response is available from the Office for Budget Responsibility’s [November 2017 Economic and Fiscal Outlook](#).

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](#).

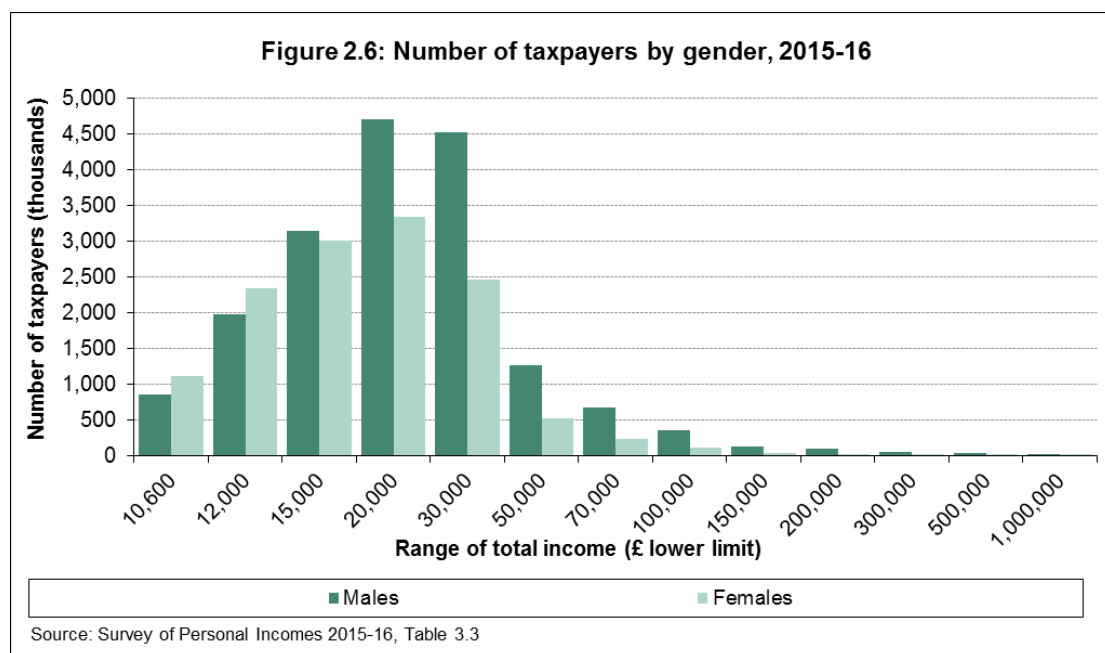
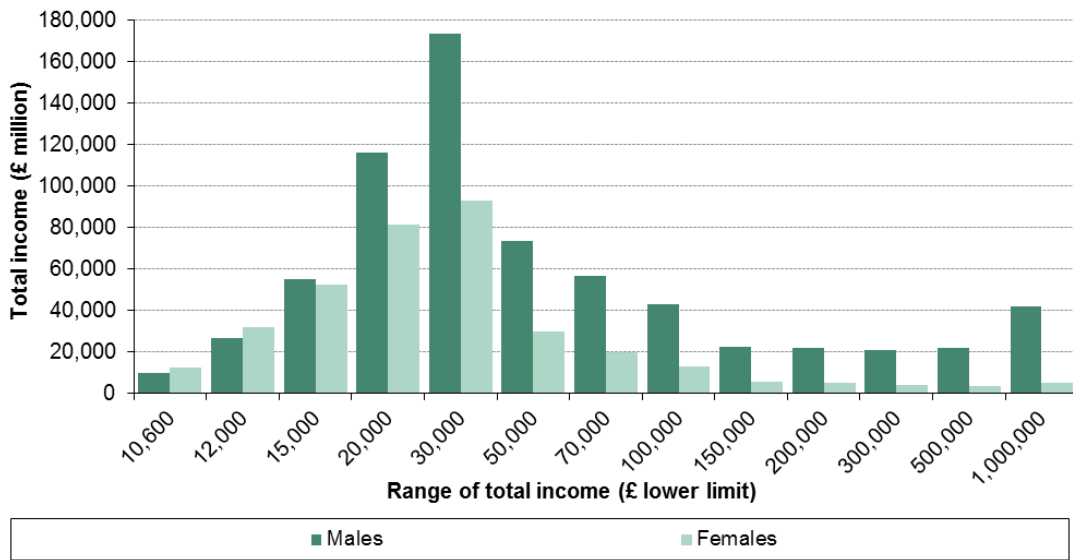
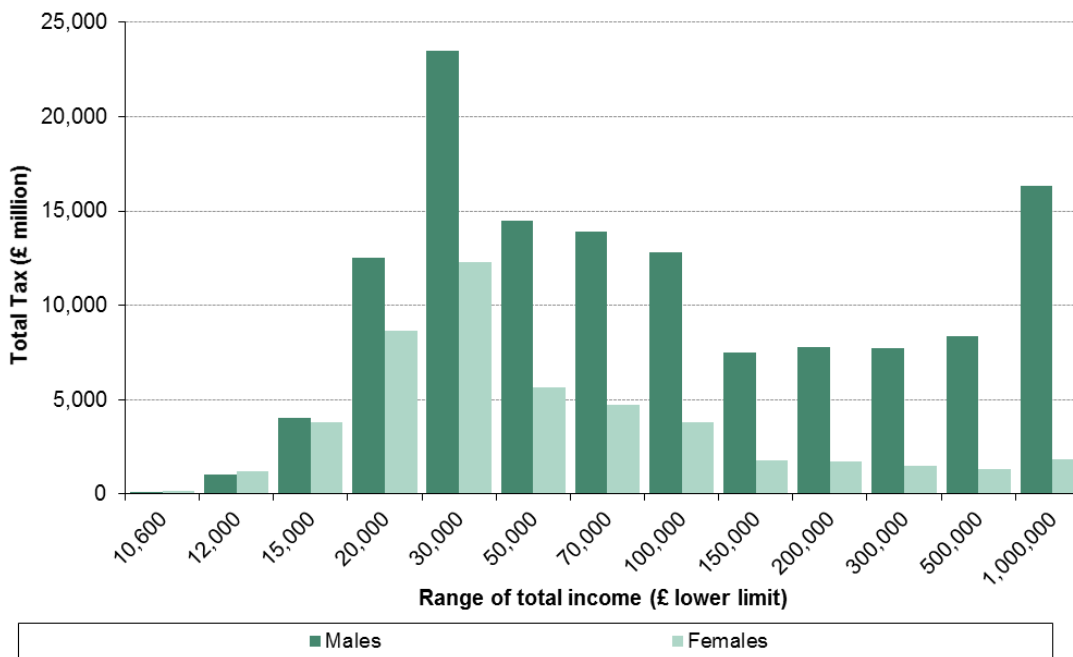


Figure 2.7: Total income before tax by gender, 2015-16



Source: Survey of Personal Incomes 2015-16, Table 3.3

Figure 2.8: Total Tax by gender, 2015-16



Source: Survey of Personal Incomes 2015-16, Table 3.3

Table 3.4 – Income tax liabilities of “savers”, basic, higher and additional rate taxpayers, by largest source of income, 2015-16

Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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.

From 2015-16 the starting rate of tax for savings income was reduced from 10% to 0%, and the amount of savings income that the new 0% rate applies to was increased from £2,880 to £5,000. This change means that no taxpayers will now have the starting rate as their highest marginal rate of income tax. Therefore the starting rate has been removed from Table 3.4 and Figures 2.9 and 2.10.

For more information please see the following briefing:

<https://www.gov.uk/government/publications/issue-briefing-starting-tax-rate-for-savings-interest/issue-briefing-starting-tax-rate-for-savings-interest>

The numbers of taxpayers and amounts of tax at the higher end of the income distribution will have been affected by behavioural responses to changes in the taxation of dividend income which came into force in April 2016. More information about this change is available from this Income Tax [Policy paper](#) and estimates of the size of the behavioural response is available from the Office for Budget Responsibility's [November 2017 Economic and Fiscal Outlook](#).

Most taxpayers (25.3 million, 82%) are basic rate taxpayers and account for £56.7 billion (32%) of tax. Higher rate taxpayers (4.5 million, 15%) account for £66.1 billion (37%) of tax. Additional rate taxpayers (0.4 million, 1%) account for £54.4 billion (31%) 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.

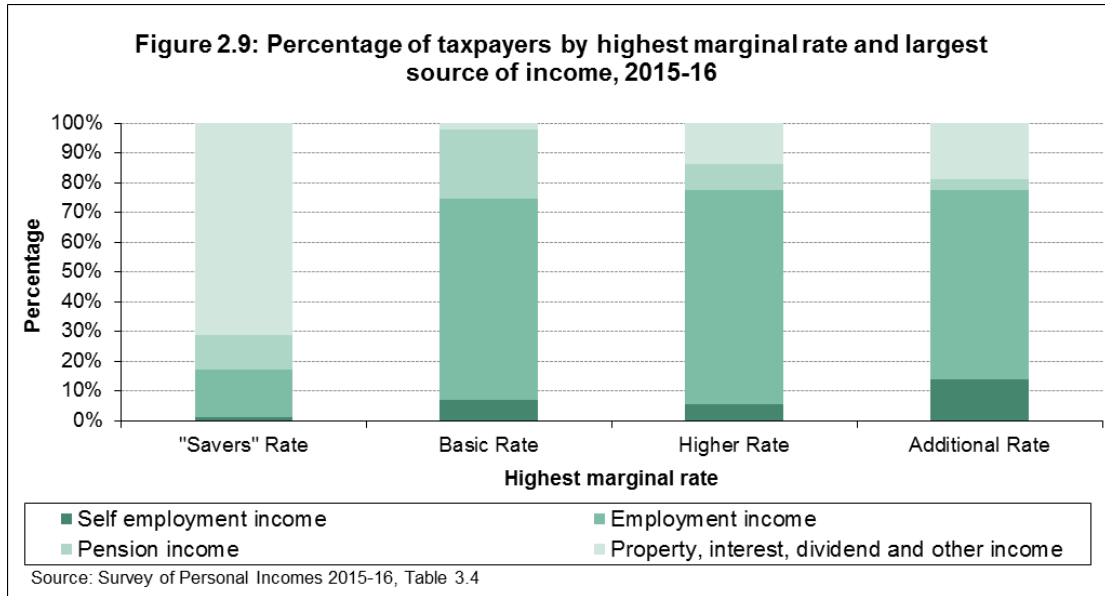


Figure 2.10 shows that among additional rate taxpayers, a higher than average proportion of tax comes from those whose main source is property, interest, dividend and other income or self employment income. Among basic rate taxpayers, those with pension income as the largest source (Figure 2.9) account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

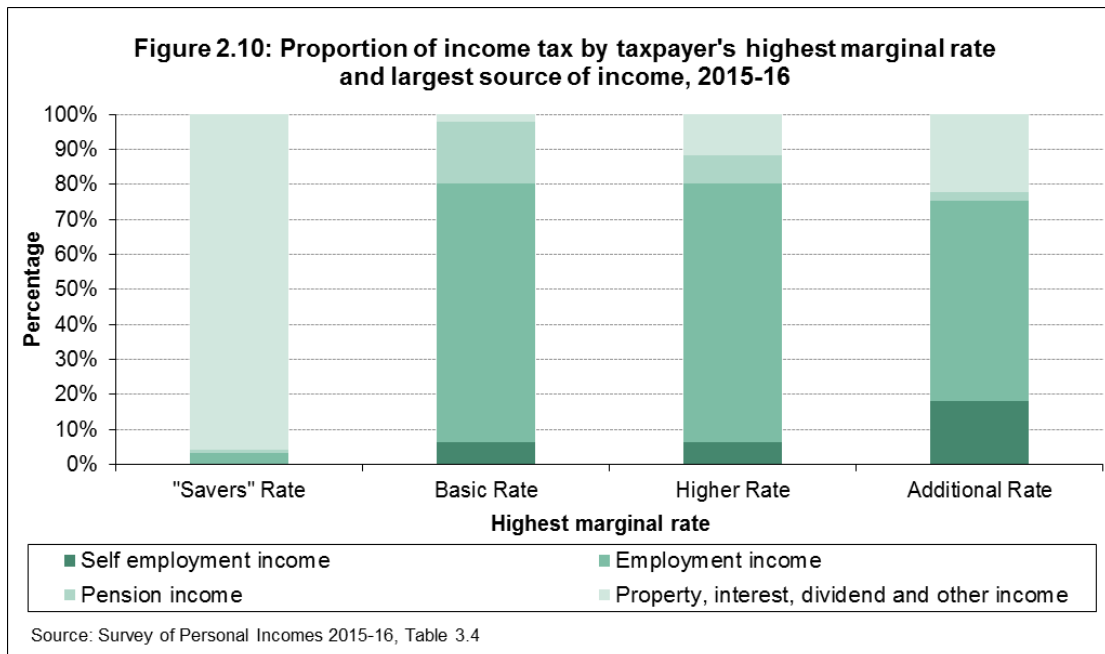


Table 3.5 – Income and deductions, 2015-16 Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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.

The numbers of taxpayers, total income and amounts of tax at the higher end of the income distribution will have been affected by behavioural responses to changes in the taxation of dividend income which came into force in April 2016. More information about this change is available from this [Income Tax Policy paper](#) and estimates of the size of the behavioural response is available from the Office for Budget Responsibility's [November 2017 Economic and Fiscal Outlook](#).

Figure 2.11 shows that almost all taxpayers have some profit, employment and pension income, and that in each income range between £10,600 and £100,000 more than 78% have some property, interest, dividend and other income. At the upper end of the income distribution (£300,000 and above), again at least 80% have property, interest, dividend and other income in each income range. Less than 46% of taxpayers with total income between £20,000 and £30,000 have any deductions and reliefs and the proportion declines as income falls. In contrast, for incomes over £30,000, 56% or more of taxpayers in each income range 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.

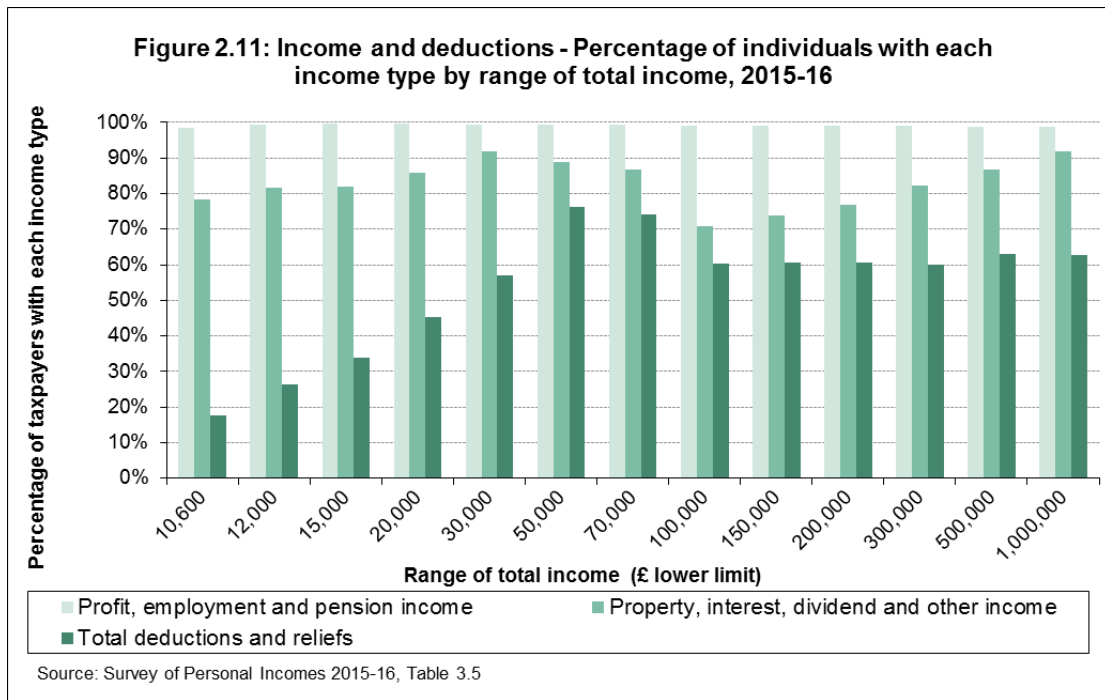


Figure 2.12 shows that profit, employment and pension income is the largest component of total income, but generally accounts for a decreasing share as total income increases. It also shows that among the highest incomes, property, interest, dividend and other income accounts for a higher proportion of total income than for those in the lower income ranges. The proportion of total income sheltered by deductions and reliefs is small, at 2.6% on average; 1.2% or less for incomes under £20,000 and no more than 4.9% 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.

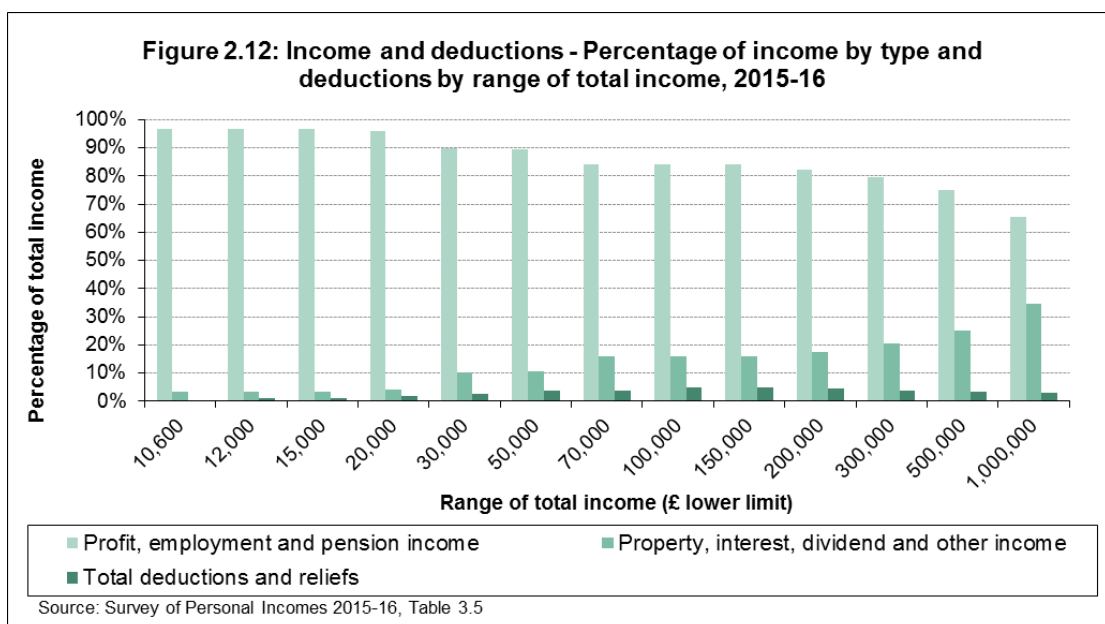


Table 3.6 – Profit, employment and pension income, 2015-16
Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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 56% to almost 90%. The proportion with self employment income is around 10% for income ranges from £12,000 to £100,000 but then rises in higher income ranges to reach nearly 35% where total income exceeds £500,000. For incomes below £12,000, the proportion with self employment income rises to around 15%.

About 22% of taxpayers with profit, employment and pension income have National Insurance pension income and 26% have other pension income. The income ranges £10,600 to £20,000 are the only ones where national insurance pensions and all other pensions are over 25%, whilst income ranges £10,600 to £15,000 are the only ones where employment income 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%.

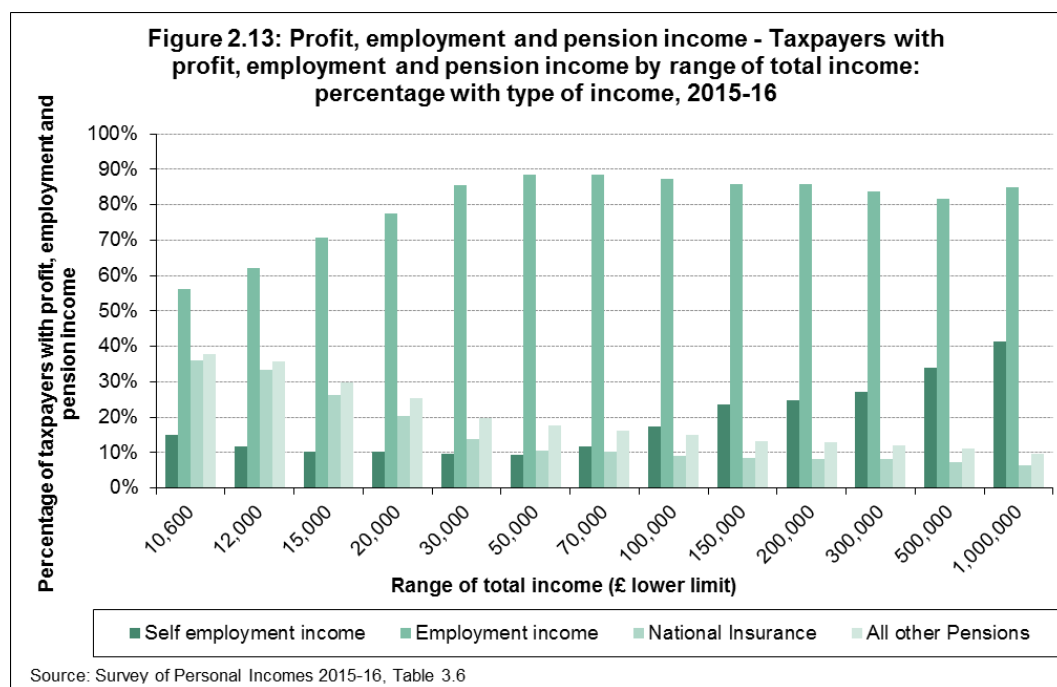


Figure 2.14 shows the percentage share of profit, employment and pension income attributable to the four component categories. Employment income is the largest in each income range. Pensions (National Insurance and other pensions) account for significant shares of the overall amount where total income is between £10,600 and £20,000. The share due to self employment income peaks at 34.6%, where total income exceeds £1 million. The share increases as total income rises from £50,000 and also rises as total income falls from £30,000 to the personal allowance.

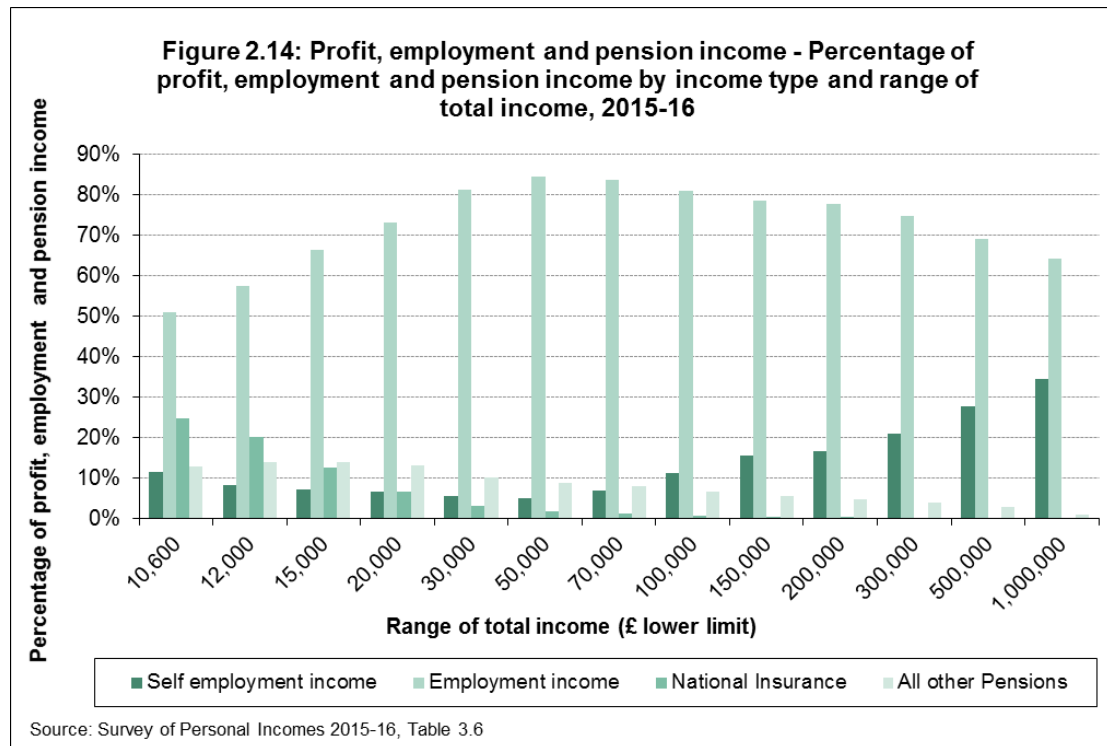


Table 3.7 – Property, interest, dividend and other income, 2015-16

Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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.

The numbers of taxpayers, total income and amounts of tax at the higher end of the income distribution will have been affected by behavioural responses to changes in the taxation of dividend income which came into force in April 2016. More information about this change is available from this [Income Tax Policy paper](#) and estimates of the size of the behavioural response is available from the Office for Budget Responsibility's [November 2017 Economic and Fiscal Outlook](#).

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 £10,600 and £100,000. The proportion declines for higher levels of total income but remains above 70% across all income ranges. Around 15% or less have dividend income if their total income is less than £30,000, but for higher incomes the proportion grows to just over 80%.

The proportion of individuals with property income is less than 10% in income ranges between £10,600 and £50,000 but rises with higher incomes to over 30%. Other income, relatively rare where total income is less than £50,000, is present in over 45% of taxpayer cases with total income between £500,000 and £1 million, and to 56% for income of £1 million 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%.

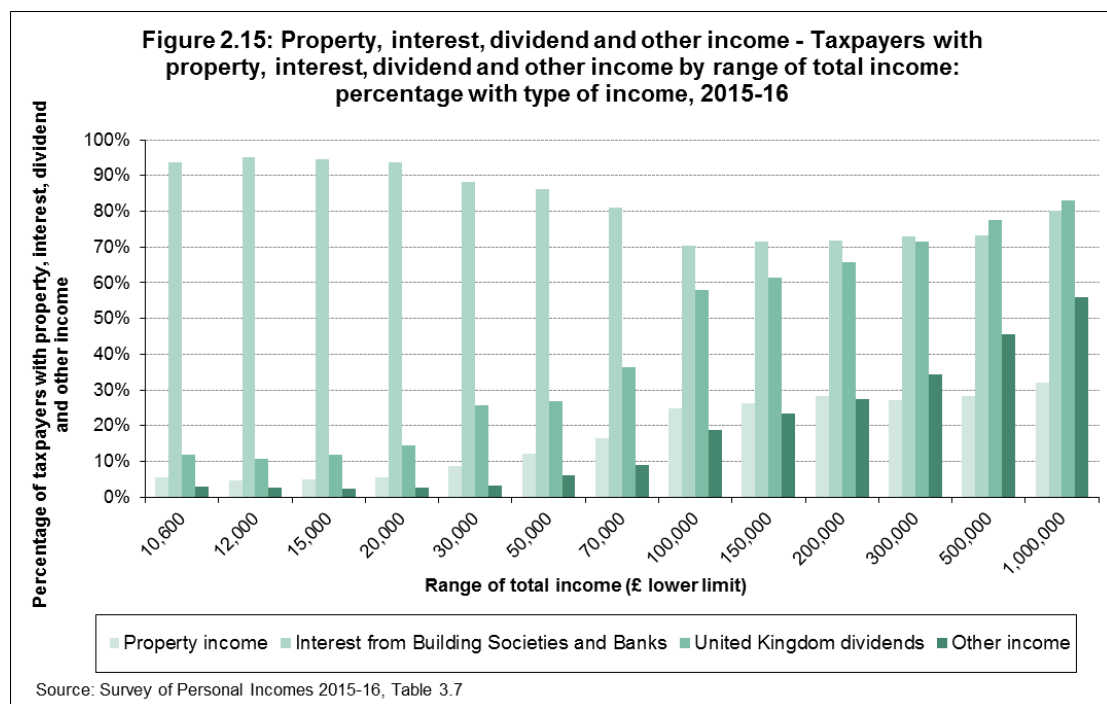


Figure 2.16 shows the percentage share of property, interest, dividend and other income attributable to each income type. For total incomes above £30,000, 70% or more of property, interest, dividend and other income is due to dividends. In contrast, for total incomes between £10,600 and £15,000, they account for 28.3% or less.

Interest accounts for as much as 24% of property, interest, dividend and other income where total income is between £12,000 and £15,000 but falls to less than 5% in higher income ranges. Property income declines as a share of property, interest, dividend and other income from around 39% or more at lower income levels (below £20,000) to 2% for total incomes of £1 million or more.



Table 3.8 – Deductions and reliefs, 2015-16

Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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 15% to 73%. The likelihood of having such a relief exceeds 54% where total income is below £70,000.

The proportion of taxpayers with relief for personal pension contributions varies between just over 29% and around 70%. It falls to just under 41% for total income below £30,000 and increases to 66% or more for income in the range from £50,000 to £100,000, before falling to 29% for those with income over £1 million.

The proportion of taxpayers with relief for other interest, charges and deductions is below 12% 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%.

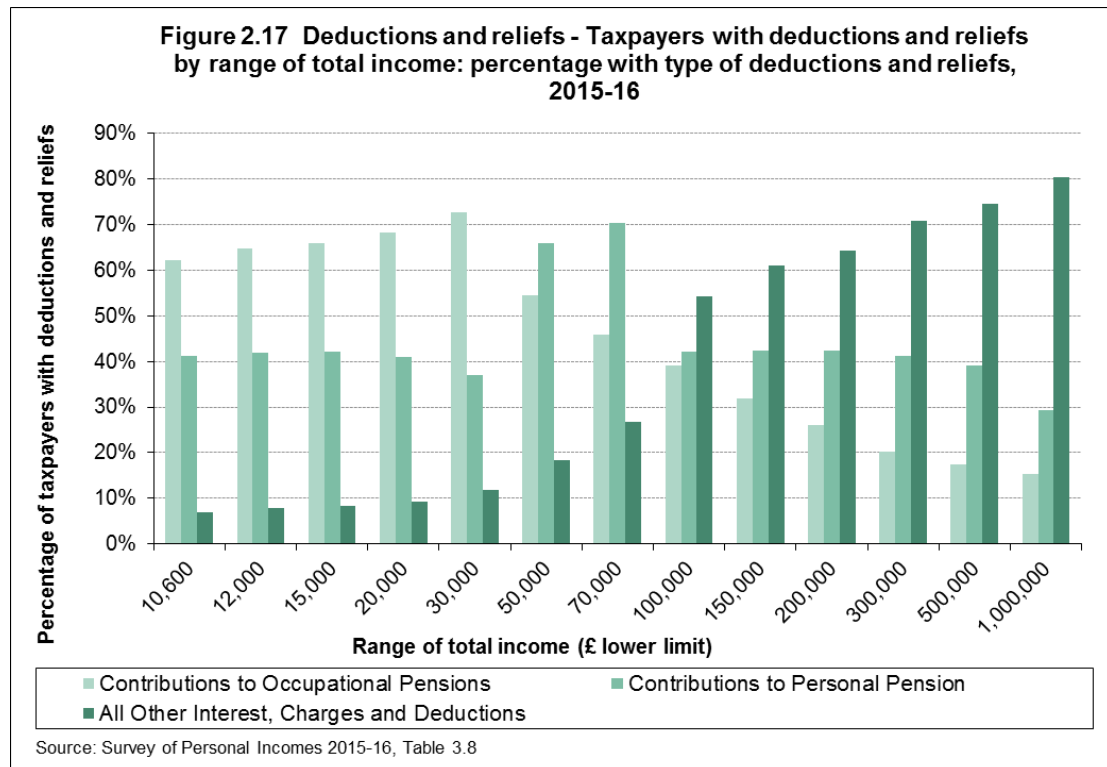


Figure 2.18 shows what proportion of total reliefs and deductions in each income range is accounted for by each relief type. Occupational pensions are more than 58% of the total amount in each income range below £70,000 and most of the rest in these income ranges is personal pension. For incomes above £70,000, reliefs for personal pensions predominate until, for incomes above £500,000, other reliefs become more important.

Contributions to occupational pensions account for nearly 2% to 77% of all deductions and reliefs, depending on total income. They exceed 58% of all deductions and reliefs where total income is less than £70,000 but fall to under 15% where total income exceeds £200,000.

Contributions to personal pensions account for nearly 14% to 65% of all deductions and reliefs, again depending on total income. They exceed 43% in income ranges from £70,000 to £1 million. For incomes above £1 million, they account for nearly 14% 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 over 84% for incomes over £1 million.

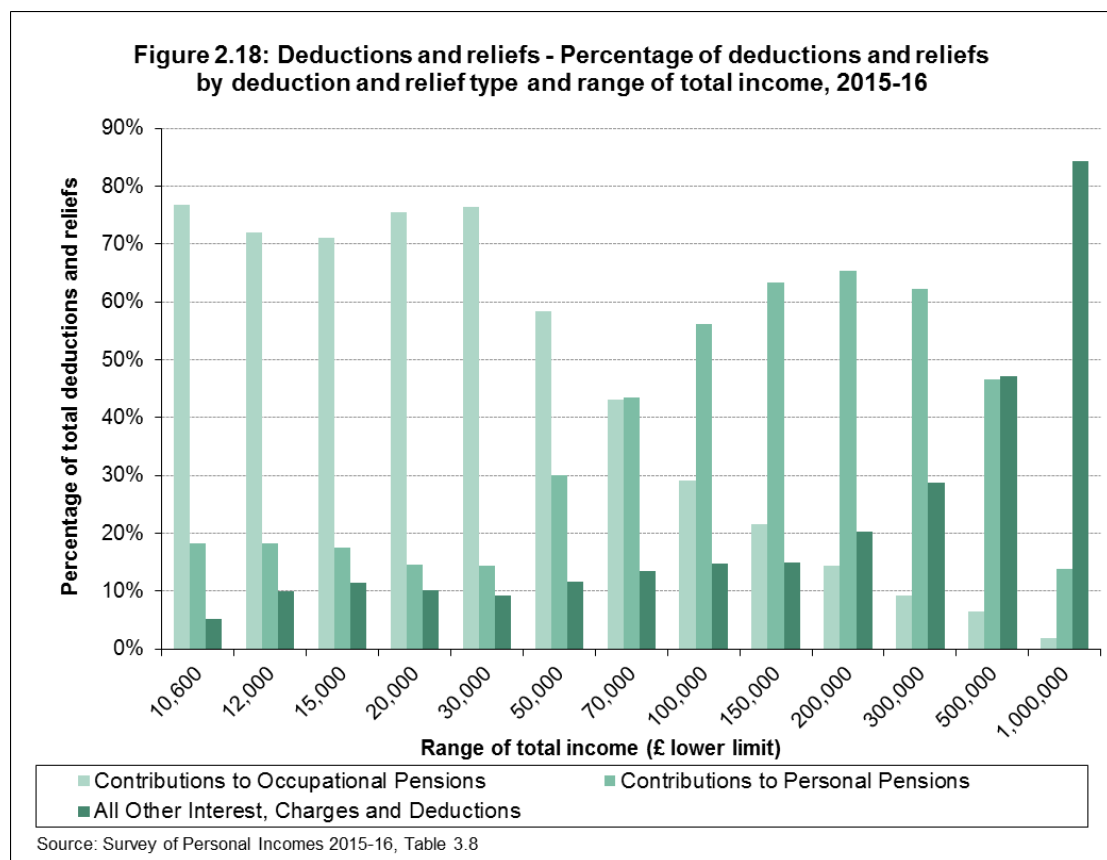


Table 3.9 – Self employment income assessable to tax, 2015-16

Sources of income for individuals by range and industry

The sources of all individuals with self-employment income in the survey, whether taxpayers or not, are included in this table.

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.

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 5.92 million self employment sources, accounting for £92.1 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 22% of all profits. Legal & Accounting Activities; Financial, Insurance and Real Estate Activities; and Human Health and Social Work Activities each account for a significantly higher proportion of total profit than number of sources, indicating average profits above the norm.

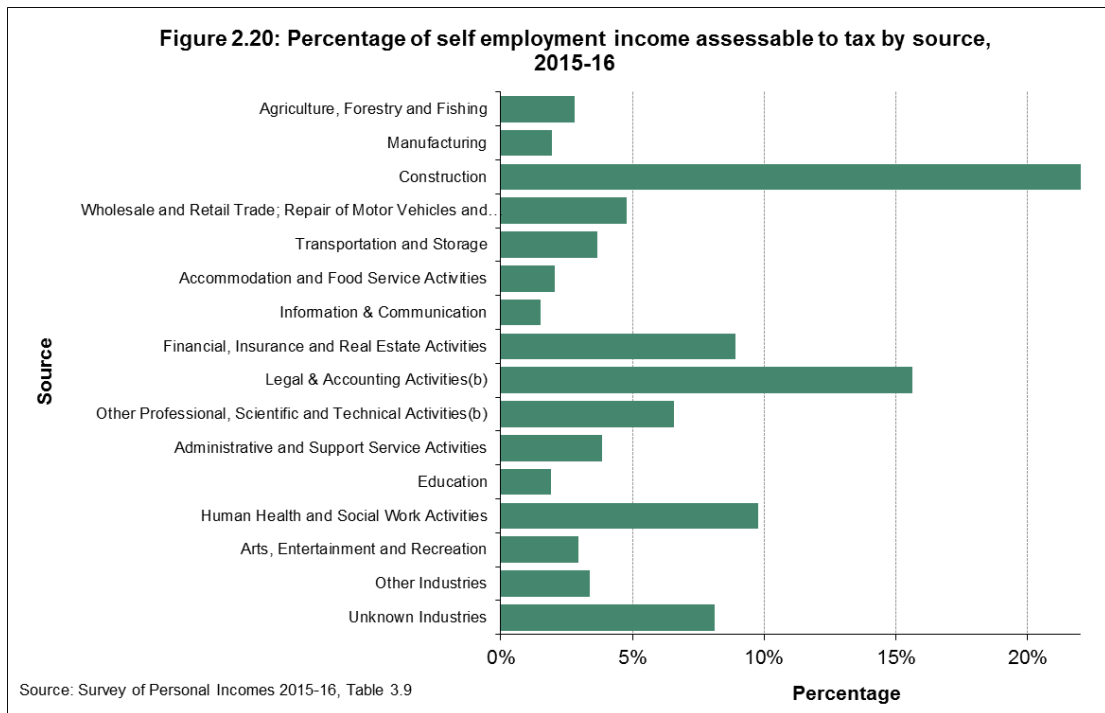
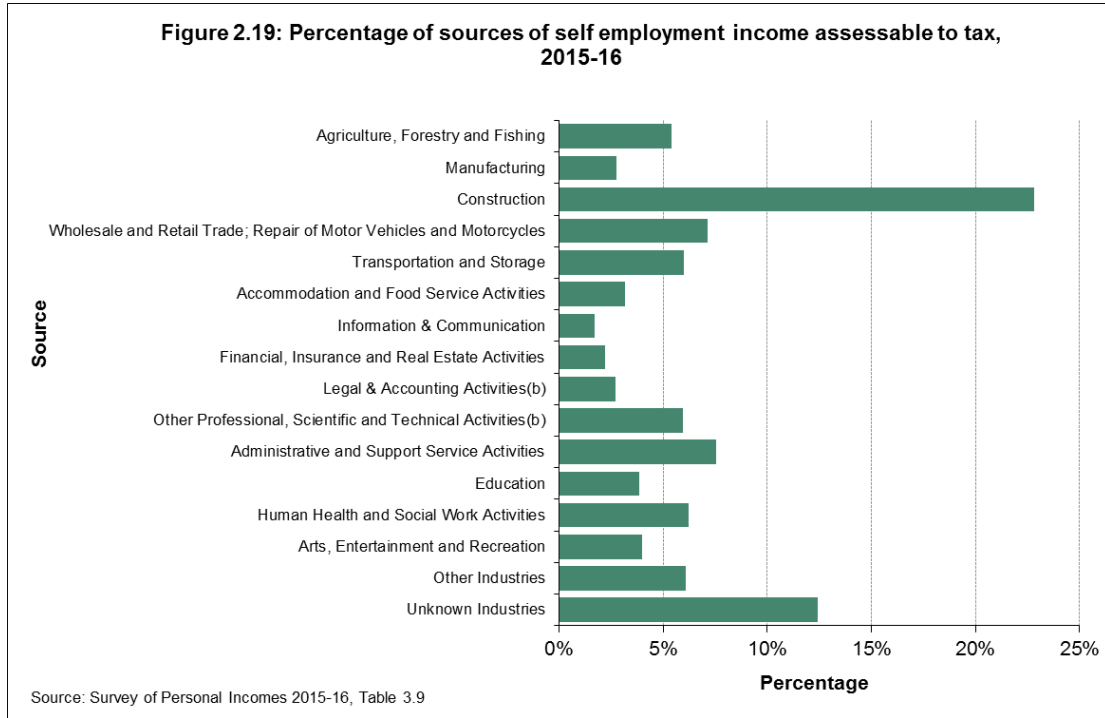


Table 3.10 – Income of individuals with self employment sources, 2015-16

By range of self employment income and source

The sources of all individuals with self-employment income in the survey, whether taxpayers or not, are included in this table.

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 5.8 million, of which 3.37 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 11% and 54%. It is between 11% and 17% for profit levels from £7,500 to £30,000 and exceeds 40% among loss makers and those with profit below £3,000.

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 £5,000 to £15,000 but then rises with income to 86% where profits are £100,000 or more.

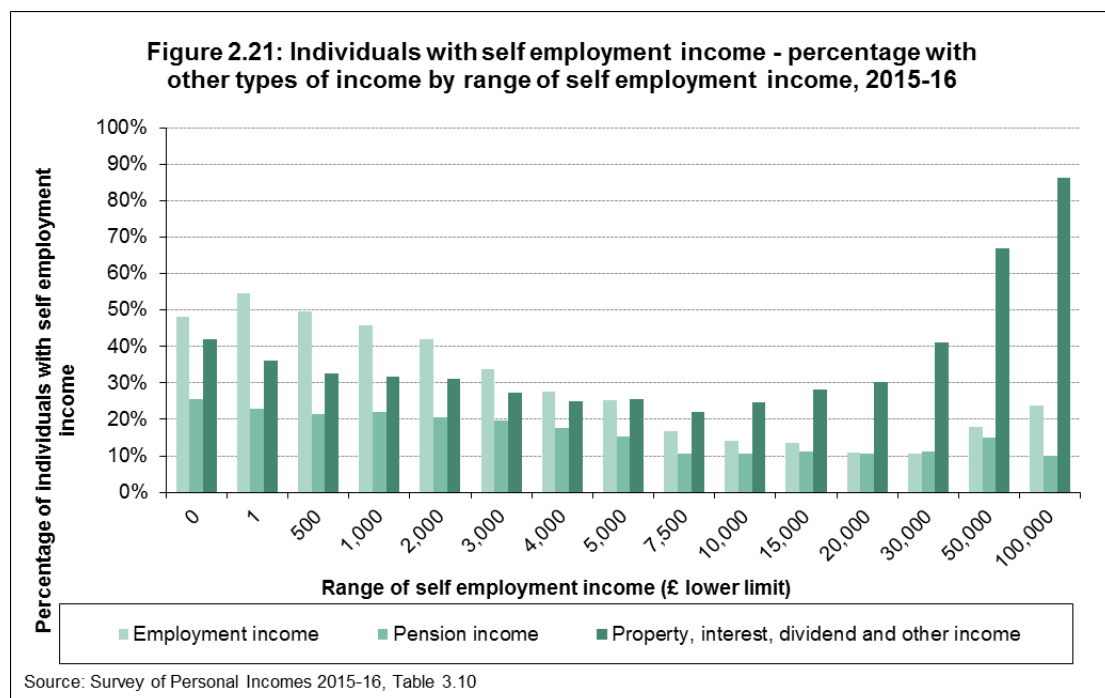


Figure 2.22 shows the percentage of total income accounted for by different income types for those individuals with self employment income sources, by range of self employment income.

For individuals with self employment income of £4,000 or more, their self employment income is the largest income type and it constitutes 49% to 83% 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.

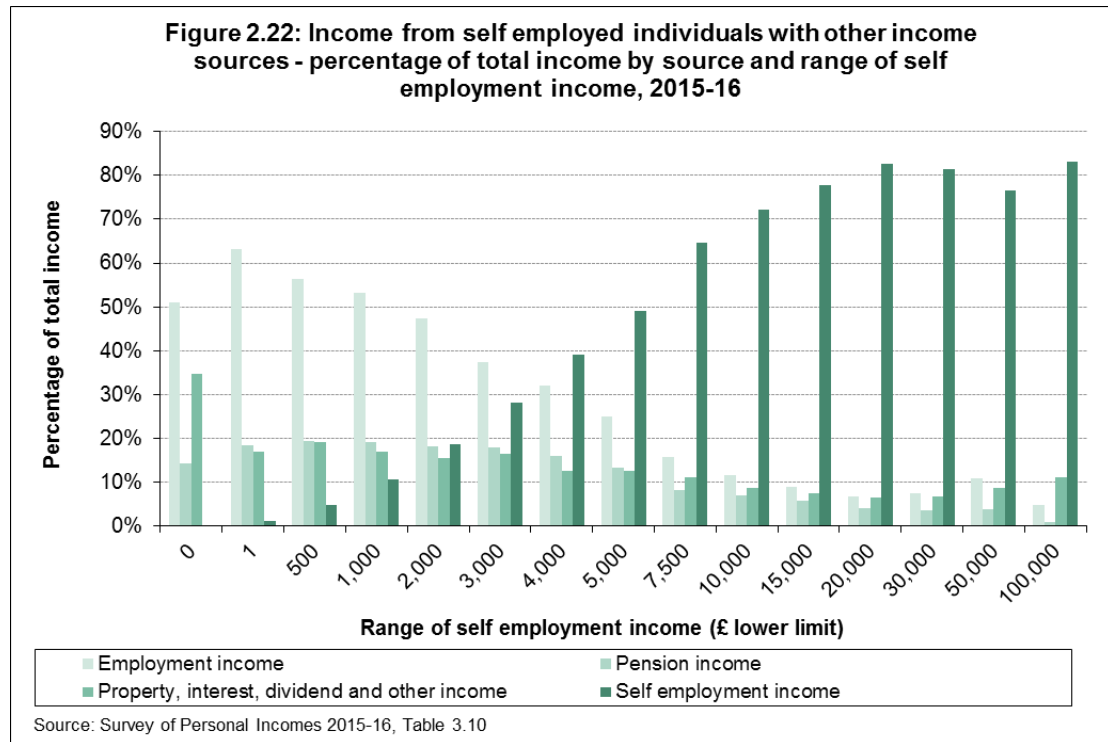


Table 3.11 – Income and tax, by gender, region and country, 2015-16

Taxpayers only

Individuals who are not taxpayers – as they have no income tax liability due to deductions and reliefs and personal allowances exceeding their total income – are not included in this table.

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 (4.6 million), followed by London (4.1 million). In contrast, Northern Ireland had the lowest number of taxpayers (0.73 million).

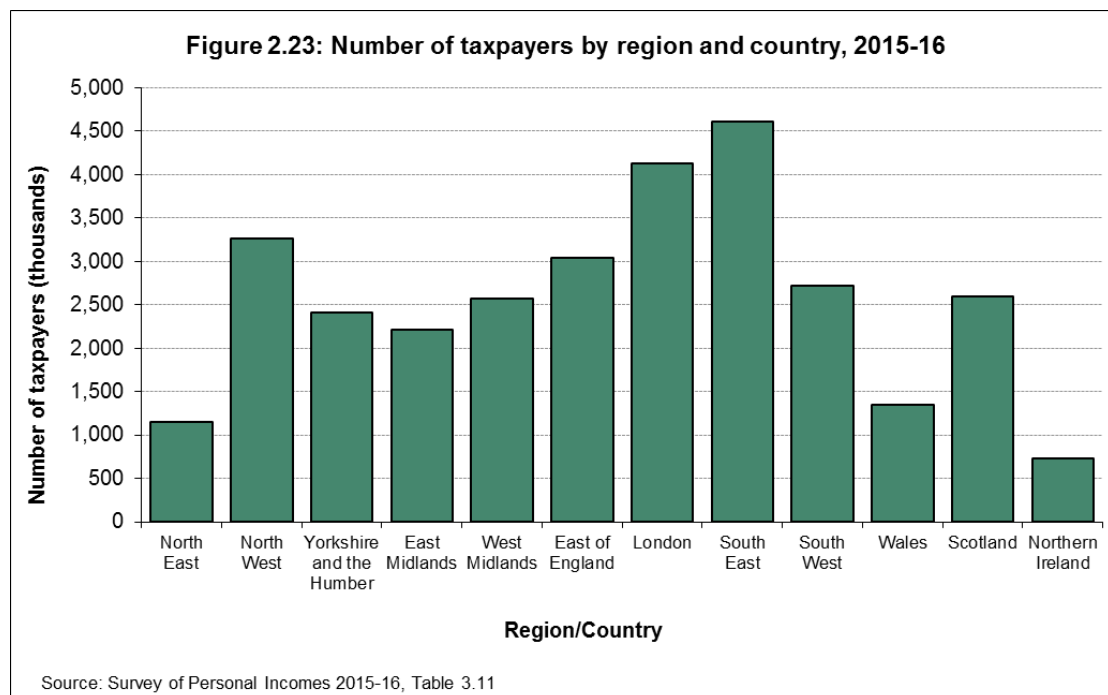
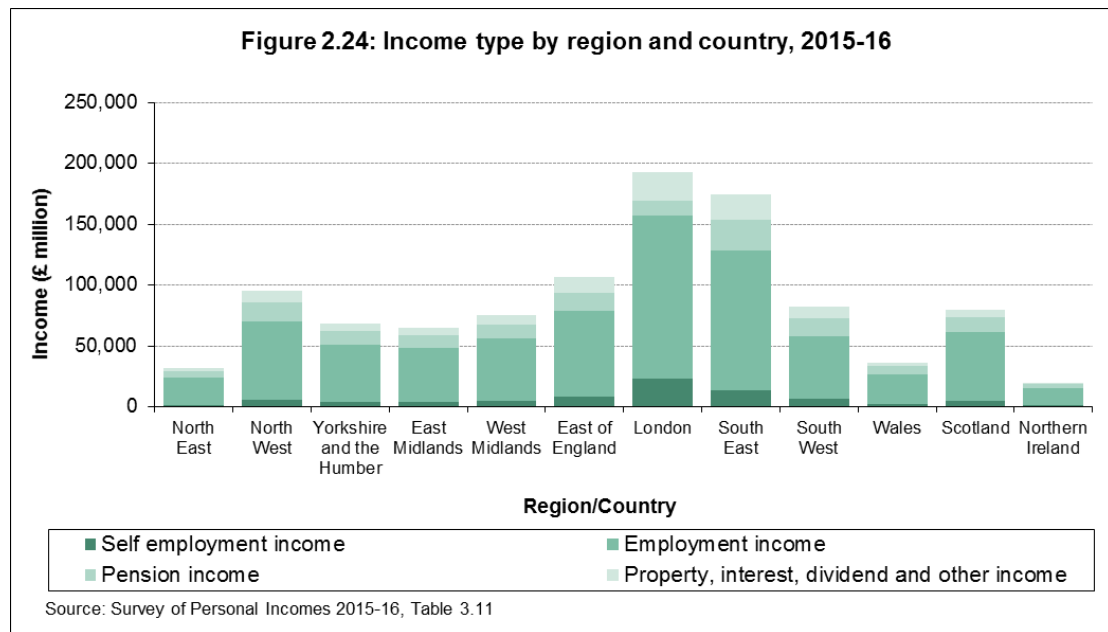


Figure 2.24 also shows that London had the highest amount of total income (£193 billion), followed by the South East (£175 billion). Northern Ireland had the least total income, £19.9 billion.



Annex A: National Statistics Tables 3.1 to 3.11, 2015-16

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 2015-16

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 |
| 2014-15 | 10,300 | 11,200 | 12,200 | 15,500 | 22,400 | 34,500 | 51,400 | 71,700 | 162,000 |
| 2015-16 | 10,800 | 11,700 | 12,800 | 16,100 | 23,200 | 35,600 | 53,100 | 75,000 | 170,000 |
| 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 |
| 2014-15 | 10,200 | 11,000 | 11,800 | 14,500 | 20,000 | 29,900 | 42,300 | 55,100 | 108,000 |
| 2015-16 | 10,800 | 11,500 | 12,400 | 15,100 | 20,800 | 30,900 | 43,600 | 57,400 | 114,000 |

Source: Survey of Personal Incomes 2015-16
Table updated February 2018

Footnote

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

Notes on the Table

Percentile points for total income before and after tax, 1992-93 to 2015-16

1. This table gives certain percentile points of the income distribution as estimated from the Survey of Personal Incomes (SPI) 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, 2015-16

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 | 157 | 13,600 | 566 | 15,600 | 1,070 |
| 20-24 | 1,720 | 16,600 | 1,170 | 18,800 | 1,670 |
| 25-29 | 2,950 | 21,500 | 2,100 | 25,200 | 3,140 |
| 30-34 | 2,970 | 25,200 | 2,750 | 31,400 | 4,860 |
| 35-39 | 2,810 | 27,500 | 3,120 | 37,000 | 6,690 |
| 40-44 | 2,860 | 28,500 | 3,230 | 41,500 | 8,290 |
| 45-49 | 3,200 | 27,900 | 3,130 | 42,200 | 8,480 |
| 50-54 | 3,140 | 27,400 | 3,050 | 42,000 | 8,450 |
| 55-59 | 2,630 | 26,600 | 2,910 | 39,800 | 7,620 |
| 60-64 | 2,100 | 23,700 | 2,430 | 34,300 | 5,910 |
| 65-69 | 2,180 | 20,600 | 1,900 | 28,800 | 4,390 |
| 70-74 | 1,590 | 18,500 | 1,510 | 25,600 | 3,560 |
| 75 and over | 2,720 | 17,400 | 1,210 | 23,400 | 2,870 |
| All ranges | 31,000 | 23,200 | 2,350 | 33,400 | 5,750 |

| By age range | Male | | | | |
|--------------|------------------|--------------------------|------------|------------------------|----------|
| | No. of taxpayers | Median income before tax | Median tax | Mean income before tax | Mean tax |
| Under 20 | 99 | 13,800 | 615 | 15,900 | 1,160 |
| 20-24 | 933 | 17,300 | 1,310 | 19,900 | 1,940 |
| 25-29 | 1,630 | 22,300 | 2,250 | 26,600 | 3,560 |
| 30-34 | 1,740 | 26,700 | 3,060 | 33,800 | 5,630 |
| 35-39 | 1,660 | 30,000 | 3,540 | 41,300 | 8,110 |
| 40-44 | 1,660 | 32,100 | 3,870 | 48,100 | 10,500 |
| 45-49 | 1,790 | 32,200 | 3,850 | 50,300 | 11,300 |
| 50-54 | 1,760 | 31,800 | 3,790 | 50,600 | 11,400 |
| 55-59 | 1,500 | 30,800 | 3,620 | 47,700 | 10,200 |
| 60-64 | 1,190 | 27,200 | 3,080 | 40,600 | 7,860 |
| 65-69 | 1,350 | 22,900 | 2,360 | 32,300 | 5,450 |
| 70-74 | 1,050 | 19,500 | 1,720 | 27,600 | 4,150 |
| 75 and over | 1,480 | 19,000 | 1,410 | 25,800 | 3,490 |
| All ranges | 17,800 | 25,700 | 2,830 | 38,100 | 7,290 |

| By age range | Female | | | | |
|--------------|------------------|--------------------------|------------|------------------------|----------|
| | No. of taxpayers | Median income before tax | Median tax | Mean income before tax | Mean tax |
| Under 20 | 58 | 13,400 | 499 | 15,100 | 915 |
| 20-24 | 785 | 15,900 | 1,020 | 17,500 | 1,350 |
| 25-29 | 1,320 | 20,500 | 1,920 | 23,500 | 2,620 |
| 30-34 | 1,230 | 23,000 | 2,340 | 27,900 | 3,770 |
| 35-39 | 1,160 | 24,200 | 2,530 | 31,000 | 4,660 |
| 40-44 | 1,190 | 23,900 | 2,450 | 32,400 | 5,180 |
| 45-49 | 1,410 | 23,100 | 2,280 | 31,900 | 4,960 |
| 50-54 | 1,380 | 22,400 | 2,170 | 31,000 | 4,730 |
| 55-59 | 1,130 | 21,900 | 2,030 | 29,400 | 4,180 |
| 60-64 | 913 | 20,100 | 1,770 | 26,100 | 3,370 |
| 65-69 | 834 | 17,800 | 1,370 | 23,000 | 2,680 |
| 70-74 | 546 | 16,900 | 1,180 | 21,800 | 2,430 |
| 75 and over | 1,240 | 16,000 | 1,020 | 20,400 | 2,130 |
| All ranges | 13,200 | 20,300 | 1,810 | 26,900 | 3,660 |

Source: Survey of Personal Incomes 2015-16

Table updated February 2018

Notes on the Table

Distribution of median and mean income and tax by age range and gender, 2015-16

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

3.3 Distribution of total income before and after tax by gender, 2015-16

Taxpayers only

Numbers: thousands; Amounts: £ million

| Total | | | | | | | | | |
|---------------------------------------|---|-------------------------|-----------|------------------------|---|-------------------------|-----------|------------------------|--------|
| 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 | |
| | 10,600 ^(a) | 1,960 | 22,000 | 248 | 21,800 | 2,400 | 27,400 | 377 | 27,000 |
| 12,000 | 4,310 | 58,100 | 2,230 | 55,900 | 5,230 | 73,900 | 3,380 | 70,500 | |
| 15,000 | 6,160 | 107,000 | 7,830 | 99,300 | 6,980 | 132,000 | 11,000 | 121,000 | |
| 20,000 | 8,050 | 197,000 | 21,200 | 176,000 | 8,170 | 225,000 | 26,200 | 199,000 | |
| 30,000 | 6,990 | 266,000 | 35,800 | 230,000 | 6,080 | 270,000 | 41,300 | 228,000 | |
| 50,000 | 1,780 | 103,000 | 20,100 | 83,100 | 1,180 | 89,700 | 21,200 | 68,500 | |
| 70,000 | 919 | 76,100 | 18,600 | 57,500 | 577 | 65,600 | 19,100 | 46,500 | |
| 100,000 | 467 | 55,700 | 16,600 | 39,000 | 228 | 40,800 | 13,600 | 27,100 | |
| 150,000 | 162 | 27,700 | 9,240 | 18,400 | 69 | 18,400 | 6,580 | 11,800 | |
| 200,000 | 111 | 26,700 | 9,510 | 17,100 | 53 | 20,400 | 7,580 | 12,800 | |
| 300,000 | 65 | 24,500 | 9,210 | 15,300 | 32 | 19,700 | 7,560 | 12,100 | |
| 500,000 | 36 | 24,900 | 9,630 | 15,300 | 18 | 19,900 | 7,730 | 12,200 | |
| 1,000,000 | 19 | 46,600 | 18,100 | 28,500 | 8 | 33,200 | 12,700 | 20,500 | |
| All ranges | 31,000 | 1,040,000 | 178,000 | 858,000 | 31,000 | 1,040,000 | 178,000 | 858,000 | |

| Male | | | | | | | | | |
|---------------------------------------|---|-------------------------|-----------|------------------------|---|-------------------------|-----------|------------------------|--------|
| 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 | |
| | 10,600 ^(a) | 851 | 9,560 | 115 | 9,450 | 1,060 | 12,000 | 176 | 11,900 |
| 12,000 | 1,970 | 26,600 | 1,040 | 25,500 | 2,430 | 34,400 | 1,610 | 32,800 | |
| 15,000 | 3,150 | 54,800 | 4,020 | 50,800 | 3,710 | 70,500 | 5,890 | 64,600 | |
| 20,000 | 4,710 | 116,000 | 12,500 | 103,000 | 4,930 | 137,000 | 16,100 | 121,000 | |
| 30,000 | 4,530 | 173,000 | 23,500 | 150,000 | 4,070 | 182,000 | 28,300 | 153,000 | |
| 50,000 | 1,270 | 73,500 | 14,500 | 58,900 | 862 | 65,800 | 15,700 | 50,100 | |
| 70,000 | 680 | 56,400 | 13,900 | 42,400 | 436 | 49,800 | 14,700 | 35,200 | |
| 100,000 | 358 | 42,700 | 12,800 | 29,900 | 183 | 32,800 | 11,000 | 21,800 | |
| 150,000 | 131 | 22,400 | 7,490 | 14,900 | 56 | 15,100 | 5,400 | 9,670 | |
| 200,000 | 90 | 21,700 | 7,780 | 13,900 | 44 | 17,000 | 6,360 | 10,600 | |
| 300,000 | 54 | 20,500 | 7,710 | 12,800 | 27 | 16,900 | 6,520 | 10,400 | |
| 500,000 | 31 | 21,500 | 8,330 | 13,200 | 16 | 17,300 | 6,730 | 10,500 | |
| 1,000,000 | 17 | 41,500 | 16,300 | 25,300 | 8 | 29,900 | 11,600 | 18,300 | |
| All ranges | 17,800 | 680,000 | 130,000 | 550,000 | 17,800 | 680,000 | 130,000 | 550,000 | |

3.3

Distribution of total income before and after tax by gender, 2015-16

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 |
| 10,600 ^(a) | 1,110 | 12,400 | 133 | 12,300 | 1,350 | 15,400 | 200 | 15,200 |
| 12,000 | 2,340 | 31,600 | 1,190 | 30,400 | 2,800 | 39,500 | 1,770 | 37,700 |
| 15,000 | 3,010 | 52,300 | 3,810 | 48,500 | 3,270 | 61,600 | 5,090 | 56,500 |
| 20,000 | 3,340 | 81,400 | 8,640 | 72,800 | 3,230 | 88,600 | 10,200 | 78,400 |
| 30,000 | 2,460 | 92,800 | 12,300 | 80,600 | 2,010 | 87,800 | 13,000 | 74,800 |
| 50,000 | 516 | 29,800 | 5,640 | 24,200 | 319 | 23,900 | 5,440 | 18,400 |
| 70,000 | 239 | 19,800 | 4,710 | 15,000 | 141 | 15,800 | 4,450 | 11,400 |
| 100,000 | 109 | 12,900 | 3,780 | 9,160 | 45 | 7,930 | 2,590 | 5,340 |
| 150,000 | 31 | 5,300 | 1,750 | 3,550 | 13 | 3,320 | 1,180 | 2,140 |
| 200,000 | 21 | 4,930 | 1,730 | 3,190 | 9 | 3,370 | 1,220 | 2,150 |
| 300,000 | 11 | 4,050 | 1,500 | 2,550 | 5 | 2,780 | 1,040 | 1,740 |
| 500,000 | 5 | 3,410 | 1,300 | 2,110 | 2 | 2,620 | 999 | 1,620 |
| 1,000,000 | 2 | 5,010 | 1,840 | 3,180 | 1 | 3,320 | 1,170 | 2,150 |
| All ranges | 13,200 | 356,000 | 48,300 | 307,000 | 13,200 | 356,000 | 48,300 | 307,000 |

Source: Survey of Personal Incomes 2015-16

Table updated February 2018

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 £10,600 for 2015-16 (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 "savers", basic, higher and additional rate taxpayers, by largest source of income, 2015-16

Taxpayers only

Numbers: thousands; Amounts: £ million

| Range of total income (low er limit) £ | Largest source of income | | | | | | | | Total Income | |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|---------------------|---------------------|---------------------|
| | Self-employment | | Employment | | Pension | | Property, interest, dividend and other income ³ | | 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 | Number of taxpayers | Total amount of tax |
| Taxpayers liable at "savers" rate¹ | | | | | | | | | | |
| 10,600 ^(a) | 3 | - | 55 | 2 | 53 | 2 | 12 | 1 | 124 | 6 |
| 12,000 | 3 | 1 | 35 | 9 | 26 | 3 | 25 | 6 | 90 | 18 |
| 15,000 | 2 | 1 | 31 | 19 | 12 | 4 | 65 | 40 | 110 | 64 |
| 20,000 | .. | .. | 4 | 4 | 2 | 1 | 165 | 231 | 172 | 237 |
| 30,000 | .. | .. | 2 | 1 | .. | .. | 307 | 843 | 311 | 846 |
| All ranges | 9 | 2 | 128 | 35 | 94 | 11 | 574 | 1,120 | 806 | 1,170 |
| Taxpayers liable at basic rate (excluding higher rate taxpayers) | | | | | | | | | | |
| 10,600 ^(a) | 215 | 27 | 906 | 114 | 676 | 87 | 36 | 14 | 1,830 | 242 |
| 12,000 | 347 | 184 | 2,370 | 1,250 | 1,460 | 751 | 48 | 25 | 4,220 | 2,220 |
| 15,000 | 420 | 549 | 3,950 | 5,150 | 1,610 | 1,990 | 66 | 81 | 6,050 | 7,760 |
| 20,000 | 519 | 1,390 | 5,680 | 15,200 | 1,550 | 4,040 | 129 | 297 | 7,880 | 20,900 |
| 30,000 | 292 | 1,400 | 4,180 | 20,100 | 672 | 3,190 | 222 | 804 | 5,360 | 25,500 |
| All ranges | 1,790 | 3,560 | 17,100 | 41,900 | 5,970 | 10,000 | 502 | 1,220 | 25,300 | 56,700 |
| Taxpayers liable at higher rate (excluding additional rate taxpayers) | | | | | | | | | | |
| 10,600 ^(a) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 30,000 | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 9 |
| 40,000 | 64 | 484 | 940 | 7,050 | 144 | 1,080 | 198 | 922 | 1,350 | 9,540 |
| 50,000 | 74 | 874 | 1,340 | 15,600 | 151 | 1,810 | 190 | 1,720 | 1,760 | 20,000 |
| 70,000 | 52 | 1,030 | 646 | 13,500 | 66 | 1,400 | 149 | 2,660 | 913 | 18,600 |
| 100,000 | 44 | 1,440 | 318 | 11,800 | 28 | 1,020 | 76 | 2,340 | 465 | 16,600 |
| 150,000 | 9 | 391 | 16 | 739 | 1 | 38 | 2 | 93 | 28 | 1,260 |
| 200,000 | 1 | 35 | 1 | 41 | .. | .. | .. | .. | 2 | 85 |
| 300,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 500,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1,000,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| All ranges | 244 | 4,260 | 3,260 | 48,800 | 390 | 5,340 | 616 | 7,750 | 4,510 | 66,100 |

3.4 Income tax liabilities of "savers", basic, higher and additional rate taxpayers, by largest source of income, 2015-16

Continued Taxpayers only

Numbers: thousands; Amounts: £ million

| Range of total income (low er 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 | Number of taxpayers | Total amount of tax |
| Taxpayers liable at additional rate ² | | | | | | | | | | |
| 10,600 ^(a) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 150,000 | 12 | 718 | 92 | 5,680 | 6 | 384 | 23 | 1,200 | 133 | 7,980 |
| 200,000 | 15 | 1,240 | 71 | 6,360 | 4 | 350 | 19 | 1,480 | 108 | 9,430 |
| 300,000 | 11 | 1,520 | 39 | 5,720 | 2 | 257 | 13 | 1,700 | 64 | 9,210 |
| 500,000 | 8 | 2,050 | 19 | 5,240 | 1 | 174 | 9 | 2,160 | 36 | 9,630 |
| 1,000,000 | 5 | 4,230 | 9 | 8,210 | .. | .. | 5 | 5,610 | 19 | 18,100 |
| All ranges | 50 | 9,760 | 230 | 31,200 | 13 | 1,230 | 69 | 12,100 | 362 | 54,400 |
| All Taxpayers | 2,100 | 17,600 | 20,700 | 122,000 | 6,470 | 16,600 | 1,760 | 22,200 | 31,000 | 178,000 |

Source: Survey of Personal Incomes 2015-16

Table updated February 2018

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 £10,600 for 2015-16 (see Annex B for details).

Notes on the Table

Income tax liabilities of "savers", basic, higher and additional rate taxpayers, by largest source of income, 2015-16

1. This table shows the number of individuals liable to tax at the "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. The additional rate was introduced on 6 April 2010.

3. 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.

4. From 2015-16 the starting rate of tax for savings income was reduced from 10% to 0%, and the amount of savings income that the new 0% rate applies to was increased from £2,880 to £5,000. This change means that no taxpayers will now have the starting rate as their highest marginal rate of income tax. Therefore the starting rate has been removed from Table 3.4. For more information please see the briefing below:

[Issue briefing: starting tax rate for savings interest](#)

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

3.5 Income and deductions, 2015-16

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 | |
| | | | | | | | | | | | | | | | | | | | | % | % | % | % |
| 10,600 ^(a) | 1,930 | 21,200 | 11,000 | 1,540 | 755 | 492 | 1,960 | 22,000 | 11,200 | 347 | 98 | 283 | 20,600 | 1,960 | 248 | 126 | 21,800 | 1.1 | 6.3 | 96.6 | 3.4 | 0.4 | |
| 12,000 | 4,290 | 56,300 | 13,100 | 3,530 | 1,860 | 528 | 4,310 | 58,100 | 13,500 | 1,140 | 501 | 441 | 45,900 | 4,310 | 2,230 | 518 | 55,900 | 3.8 | 13.9 | 96.8 | 3.2 | 0.9 | |
| 15,000 | 6,130 | 104,000 | 16,900 | 5,050 | 3,570 | 706 | 6,160 | 107,000 | 17,400 | 2,080 | 1,240 | 594 | 66,300 | 6,160 | 7,830 | 1,270 | 99,300 | 7.3 | 19.8 | 96.7 | 3.3 | 1.2 | |
| 20,000 | 8,020 | 189,000 | 23,600 | 6,920 | 8,260 | 1,190 | 8,050 | 197,000 | 24,500 | 3,640 | 3,380 | 926 | 86,500 | 8,050 | 21,200 | 2,630 | 176,000 | 10.7 | 25.9 | 95.8 | 4.2 | 1.7 | |
| 30,000 | 6,950 | 239,000 | 34,400 | 6,420 | 26,800 | 4,180 | 6,990 | 266,000 | 38,000 | 3,980 | 6,550 | 1,650 | 74,500 | 6,990 | 35,800 | 5,120 | 230,000 | 13.5 | 22.5 | 89.9 | 10.1 | 2.5 | |
| 50,000 | 1,770 | 92,300 | 52,100 | 1,580 | 11,000 | 6,930 | 1,780 | 103,000 | 58,000 | 1,360 | 3,860 | 2,840 | 18,900 | 1,780 | 20,100 | 11,300 | 83,100 | 19.5 | 5.7 | 89.4 | 10.6 | 3.7 | |
| 70,000 | 912 | 64,000 | 70,100 | 797 | 12,200 | 15,300 | 919 | 76,100 | 82,800 | 682 | 2,970 | 4,360 | 9,730 | 919 | 18,600 | 20,300 | 57,500 | 24.5 | 3.0 | 84.0 | 16.0 | 3.9 | |
| 100,000 | 463 | 46,800 | 101,000 | 330 | 8,880 | 26,900 | 467 | 55,700 | 119,000 | 282 | 2,650 | 9,420 | 2,300 | 467 | 16,600 | 35,600 | 39,000 | 29.8 | 1.5 | 84.1 | 15.9 | 4.8 | |
| 150,000 | 160 | 23,300 | 145,000 | 120 | 4,390 | 36,700 | 162 | 27,700 | 171,000 | 98 | 1,360 | 13,800 | 48 | 162 | 9,240 | 57,100 | 18,400 | 33.4 | 0.5 | 84.1 | 15.9 | 4.9 | |
| 200,000 | 110 | 22,000 | 200,000 | 85 | 4,680 | 54,800 | 111 | 26,700 | 240,000 | 67 | 1,190 | 17,600 | 12 | 111 | 9,510 | 85,800 | 17,100 | 35.7 | 0.4 | 82.4 | 17.6 | 4.4 | |
| 300,000 | 64 | 19,500 | 304,000 | 53 | 5,040 | 94,800 | 65 | 24,500 | 379,000 | 39 | 931 | 24,000 | 2 | 65 | 9,210 | 142,000 | 15,300 | 37.6 | 0.2 | 79.5 | 20.5 | 3.8 | |
| 500,000 | 36 | 18,700 | 520,000 | 32 | 6,210 | 196,000 | 36 | 24,900 | 683,000 | 23 | 810 | 35,200 | 1 | 36 | 9,630 | 264,000 | 15,300 | 38.6 | 0.1 | 75.1 | 24.9 | 3.2 | |
| 1,000,000 | 19 | 30,400 | 1,620,000 | 17 | 16,100 | 923,000 | 19 | 46,600 | 2,450,000 | 12 | 1,340 | 112,000 | 1 | 19 | 18,100 | 952,000 | 28,500 | 38.9 | 0.1 | 65.3 | 34.7 | 2.9 | |
| All ranges | 30,900 | 926,000 | 30,000 | 26,500 | 110,000 | 4,150 | 31,000 | 1,040,000 | 33,400 | 13,800 | 26,900 | 1,950 | 325,000 | 31,000 | 178,000 | 5,750 | 858,000 | 17.2 | 100.0 | 89.4 | 10.6 | 2.6 | |

Source: Survey of Personal Incomes 2015-16
Table updated February 2018

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 £10,600 for 2015-16 (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, 2015-16

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 income | 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 | | | | | | | | | |
| 10,600 ^(c) | 291 | 2,460 | 8,460 | 1,080 | 10,800 | 9,990 | 693 | 5,240 | 7,550 | 732 | 2,730 | 3,730 | 1,930 | 21,200 | 11,000 | 2.3 | 11.6 | 50.9 | 24.7 | 12.9 | | |
| 12,000 | 503 | 4,710 | 9,350 | 2,660 | 32,300 | 12,100 | 1,440 | 11,400 | 7,960 | 1,540 | 7,840 | 5,090 | 4,290 | 56,300 | 13,100 | 6.1 | 8.4 | 57.4 | 20.3 | 13.9 | | |
| 15,000 | 633 | 7,320 | 11,600 | 4,330 | 68,800 | 15,900 | 1,610 | 13,000 | 8,050 | 1,830 | 14,500 | 7,910 | 6,130 | 104,000 | 16,900 | 11.2 | 7.1 | 66.5 | 12.5 | 14.0 | | |
| 20,000 | 830 | 12,600 | 15,200 | 6,220 | 139,000 | 22,300 | 1,620 | 12,900 | 7,950 | 2,020 | 24,900 | 12,300 | 8,020 | 189,000 | 23,600 | 20.4 | 6.7 | 73.3 | 6.8 | 13.2 | | |
| 30,000 | 662 | 13,100 | 19,700 | 5,940 | 194,000 | 32,700 | 953 | 7,620 | 8,000 | 1,380 | 24,400 | 17,700 | 6,950 | 239,000 | 34,400 | 25.8 | 5.5 | 81.2 | 3.2 | 10.2 | | |
| 50,000 | 164 | 4,590 | 28,000 | 1,570 | 78,000 | 49,800 | 188 | 1,570 | 8,330 | 315 | 8,160 | 25,900 | 1,770 | 92,300 | 52,100 | 10.0 | 5.0 | 84.5 | 1.7 | 8.8 | | |
| 70,000 | 106 | 4,380 | 41,300 | 807 | 53,600 | 66,400 | 95 | 821 | 8,650 | 147 | 5,120 | 34,800 | 912 | 64,000 | 70,100 | 6.9 | 6.9 | 83.8 | 1.3 | 8.0 | | |
| 100,000 | 81 | 5,300 | 65,400 | 404 | 37,900 | 93,800 | 42 | 390 | 9,240 | 69 | 3,190 | 46,300 | 463 | 46,800 | 101,000 | 5.1 | 11.3 | 81.0 | 0.8 | 6.8 | | |
| 150,000 | 38 | 3,600 | 95,600 | 138 | 18,300 | 133,000 | 14 | 126 | 9,280 | 21 | 1,270 | 60,300 | 160 | 23,300 | 145,000 | 2.5 | 15.5 | 78.6 | 0.5 | 5.5 | | |
| 200,000 | 27 | 3,700 | 136,000 | 94 | 17,100 | 182,000 | 9 | 80 | 9,080 | 14 | 1,080 | 75,100 | 110 | 22,000 | 200,000 | 2.4 | 16.8 | 77.9 | 0.4 | 4.9 | | |
| 300,000 | 17 | 4,070 | 234,000 | 54 | 14,600 | 272,000 | 5 | 49 | 9,360 | 8 | 773 | 99,200 | 64 | 19,500 | 304,000 | 2.1 | 20.9 | 74.9 | 0.2 | 4.0 | | |
| 500,000 | 12 | 5,220 | 426,000 | 29 | 12,900 | 441,000 | 3 | 27 | 10,300 | 4 | 533 | 134,000 | 36 | 18,700 | 520,000 | 2.0 | 27.9 | 69.2 | 0.1 | 2.8 | | |
| 1,000,000 | 8 | 10,500 | 1,350,000 | 16 | 19,600 | 1,220,000 | 1 | 13 | 10,800 | 2 | 309 | 170,000 | 19 | 30,400 | 1,620,000 | 3.3 | 34.6 | 64.3 | 0.0 | 1.0 | | |
| All ranges | 3,370 | 81,600 | 24,200 | 23,300 | 697,000 | 29,800 | 6,670 | 53,200 | 7,980 | 8,080 | 94,700 | 11,700 | 30,900 | 926,000 | 30,000 | 100.0 | 8.8 | 75.2 | 5.7 | 10.2 | | |

Source: Survey of Personal Incomes 2015-16
Table updated February 2018

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 £10,600 for 2015-16 (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 2015-16 are included, whereas Table 3.10 includes all people with a self employment source in 2015-16. 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, 2015-16

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 | |
| 10,600 ^(a) | 85 | 410 | 4,810 | 1,440 | 131 | 91 | 181 | 198 | 1,090 | 44 | 16 | 377 | 1,540 | 755 | 492 | 0.7 | 54.3 | 17.3 | 26.2 | 2.2 | | |
| 12,000 | 163 | 841 | 5,160 | 3,350 | 442 | 132 | 377 | 527 | 1,400 | 91 | 54 | 589 | 3,530 | 1,860 | 528 | 1.7 | 45.1 | 23.7 | 28.3 | 2.9 | | |
| 15,000 | 243 | 1,390 | 5,700 | 4,780 | 781 | 163 | 595 | 1,290 | 2,160 | 120 | 111 | 927 | 5,050 | 3,570 | 706 | 3.3 | 38.9 | 21.9 | 36.1 | 3.1 | | |
| 20,000 | 384 | 2,590 | 6,740 | 6,490 | 1,280 | 198 | 1,010 | 4,120 | 4,100 | 174 | 261 | 1,500 | 6,920 | 8,260 | 1,190 | 7.5 | 31.3 | 15.6 | 49.9 | 3.2 | | |
| 30,000 | 554 | 4,220 | 7,620 | 5,670 | 1,450 | 256 | 1,650 | 20,700 | 12,600 | 213 | 478 | 2,240 | 6,420 | 26,800 | 4,180 | 24.4 | 15.7 | 5.4 | 77.1 | 1.8 | | |
| 50,000 | 194 | 1,930 | 9,940 | 1,360 | 504 | 369 | 423 | 8,220 | 19,400 | 95 | 316 | 3,330 | 1,580 | 11,000 | 6,930 | 10.0 | 17.6 | 4.6 | 74.9 | 2.9 | | |
| 70,000 | 132 | 1,570 | 11,900 | 646 | 354 | 548 | 291 | 9,870 | 34,000 | 72 | 364 | 5,060 | 797 | 12,200 | 15,300 | 11.1 | 12.9 | 2.9 | 81.2 | 3.0 | | |
| 100,000 | 82 | 1,090 | 13,300 | 233 | 233 | 1,000 | 192 | 7,190 | 37,500 | 62 | 355 | 5,690 | 330 | 8,880 | 26,900 | 8.1 | 12.3 | 2.6 | 81.1 | 4.0 | | |
| 150,000 | 31 | 577 | 18,400 | 85 | 112 | 1,310 | 74 | 3,490 | 47,400 | 28 | 210 | 7,480 | 120 | 4,390 | 36,700 | 4.0 | 13.1 | 2.5 | 79.5 | 4.8 | | |
| 200,000 | 24 | 536 | 22,200 | 61 | 120 | 1,970 | 56 | 3,750 | 66,800 | 23 | 275 | 11,800 | 85 | 4,680 | 54,800 | 4.3 | 11.5 | 2.6 | 80.1 | 5.9 | | |
| 300,000 | 14 | 363 | 25,100 | 39 | 90 | 2,310 | 38 | 4,320 | 114,000 | 18 | 266 | 14,600 | 53 | 5,040 | 94,800 | 4.6 | 7.2 | 1.8 | 85.7 | 5.3 | | |
| 500,000 | 9 | 337 | 37,800 | 23 | 82 | 3,520 | 25 | 5,530 | 225,000 | 14 | 260 | 18,000 | 32 | 6,210 | 196,000 | 5.7 | 5.4 | 1.3 | 89.1 | 4.2 | | |
| 1,000,000 | 6 | 377 | 67,100 | 14 | 145 | 10,300 | 15 | 14,700 | 1,010,000 | 10 | 947 | 96,700 | 17 | 16,100 | 923,000 | 14.7 | 2.3 | 0.9 | 90.9 | 5.9 | | |
| All ranges | 1,920 | 16,200 | 8,440 | 24,200 | 5,730 | 237 | 4,920 | 83,800 | 17,000 | 965 | 3,910 | 4,060 | 26,500 | 110,000 | 4,150 | 100.0 | 14.8 | 5.2 | 76.4 | 3.6 | | |

Source: Survey of Personal Incomes 2015-16
Table updated February 2018

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 £10,600 for 2015-16 (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 2015-16, 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, 2015-16

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 | % | Contributions to occupational pensions | Contributions to personal pensions | All other interest, charges and deductions | |
| | | | | | | | | | | | | | | | | % | % | % | % |
| 10,600 ^(e) | 216 | 75 | 348 | 143 | 18 | 125 | 24 | 5 | 211 | 347 | 98 | 283 | 0.4 | 76.7 | 18.2 | 5.1 | | | |
| 12,000 | 737 | 360 | 489 | 478 | 91 | 191 | 91 | 50 | 549 | 1,140 | 501 | 441 | 1.9 | 71.9 | 18.2 | 9.9 | | | |
| 15,000 | 1,370 | 879 | 641 | 877 | 217 | 247 | 174 | 141 | 808 | 2,080 | 1,240 | 594 | 4.6 | 71.1 | 17.5 | 11.4 | | | |
| 20,000 | 2,490 | 2,540 | 1,020 | 1,490 | 491 | 330 | 338 | 340 | 1,010 | 3,640 | 3,380 | 926 | 12.6 | 75.4 | 14.6 | 10.1 | | | |
| 30,000 | 2,890 | 5,000 | 1,730 | 1,470 | 936 | 637 | 474 | 612 | 1,290 | 3,980 | 6,550 | 1,650 | 24.4 | 76.4 | 14.3 | 9.3 | | | |
| 50,000 | 740 | 2,260 | 3,050 | 897 | 1,160 | 1,290 | 251 | 448 | 1,790 | 1,360 | 3,860 | 2,840 | 14.4 | 58.4 | 30.0 | 11.6 | | | |
| 70,000 | 313 | 1,280 | 4,080 | 480 | 1,290 | 2,690 | 182 | 400 | 2,200 | 682 | 2,970 | 4,360 | 11.1 | 43.1 | 43.4 | 13.5 | | | |
| 100,000 | 110 | 772 | 7,010 | 119 | 1,490 | 12,500 | 153 | 393 | 2,580 | 282 | 2,650 | 9,420 | 9.9 | 29.1 | 56.1 | 14.8 | | | |
| 150,000 | 31 | 293 | 9,390 | 41 | 860 | 20,800 | 60 | 203 | 3,390 | 98 | 1,360 | 13,800 | 5.0 | 21.6 | 63.4 | 15.0 | | | |
| 200,000 | 18 | 171 | 9,720 | 29 | 775 | 27,200 | 43 | 239 | 5,540 | 67 | 1,190 | 17,600 | 4.4 | 14.4 | 65.4 | 20.2 | | | |
| 300,000 | 8 | 85 | 10,900 | 16 | 579 | 36,200 | 28 | 267 | 9,680 | 39 | 931 | 24,000 | 3.5 | 9.2 | 62.2 | 28.7 | | | |
| 500,000 | 4 | 52 | 13,000 | 9 | 377 | 41,900 | 17 | 381 | 22,200 | 23 | 810 | 35,200 | 3.0 | 6.4 | 46.5 | 47.1 | | | |
| 1,000,000 | 2 | 26 | 14,200 | 3 | 184 | 52,700 | 10 | 1,130 | 117,000 | 12 | 1,340 | 112,000 | 5.0 | 1.9 | 13.8 | 84.3 | | | |
| All ranges | 8,940 | 13,800 | 1,540 | 6,050 | 8,460 | 1,400 | 1,840 | 4,610 | 2,500 | 13,800 | 26,900 | 1,950 | 100.0 | 51.4 | 31.5 | 17.1 | | | |

Source: Survey of Personal Incomes 2015-16
Table updated February 2018

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 £10,600 for 2015-16 (see Annex B for details).

Notes on the Table

Deductions and reliefs, 2015-16

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, 2015-16

SIC 2007

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

Numbers: thousands; Amounts: £ million

| Range of self employment income in industry group (lower limit) | Agriculture, Forestry and Fishing | | Manufacturing | | Construction | | Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles | | Transportation and Storage | | Accommodation and Food Service Activities | |
|---|-----------------------------------|--------|----------------|--------|----------------|--------|--|--------|----------------------------|--------|---|--------|
| | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount |
| £ | | | | | | | | | | | | |
| 0 | 105 | - | 30 | - | 85 | - | 86 | - | 22 | - | 40 | - |
| 1 | 15 | 3 | 10 | 2 | 18 | 4 | 21 | 4 | 6 | 2 | 6 | 1 |
| 500 | 9 | 7 | 6 | 4 | 18 | 13 | 15 | 10 | 7 | 6 | 5 | 4 |
| 1,000 | 16 | 22 | 10 | 14 | 35 | 52 | 23 | 34 | 14 | 19 | 9 | 12 |
| 2,000 | 14 | 33 | 7 | 19 | 39 | 95 | 19 | 49 | 15 | 36 | 8 | 20 |
| 3,000 | 13 | 43 | 6 | 20 | 37 | 129 | 18 | 61 | 20 | 69 | 6 | 22 |
| 4,000 | 11 | 47 | 8 | 34 | 43 | 194 | 16 | 72 | 21 | 96 | 9 | 37 |
| 5,000 | 25 | 150 | 14 | 88 | 115 | 715 | 40 | 245 | 58 | 362 | 20 | 120 |
| 7,500 | 23 | 193 | 16 | 136 | 153 | 1,320 | 40 | 344 | 72 | 617 | 20 | 166 |
| 10,000 | 33 | 374 | 19 | 224 | 246 | 3,000 | 54 | 640 | 69 | 809 | 27 | 307 |
| 15,000 | 17 | 287 | 10 | 182 | 187 | 3,230 | 27 | 447 | 22 | 380 | 11 | 188 |
| 20,000 | 19 | 437 | 14 | 337 | 242 | 5,840 | 30 | 717 | 18 | 419 | 13 | 302 |
| 30,000 | 15 | 532 | 10 | 375 | 114 | 4,090 | 22 | 817 | 8 | 295 | 9 | 337 |
| 50,000 | 5 | 301 | 3 | 214 | 14 | 883 | 8 | 491 | 2 | 133 | 3 | 181 |
| 100,000 | 1 | 155 | 1 | 147 | 2 | 792 | 2 | 483 | 1 | 134 | 1 | 191 |
| All ranges | 321 | 2,580 | 164 | 1,800 | 1,350 | 20,400 | 422 | 4,410 | 354 | 3,380 | 187 | 1,890 |

| Range of self employment income in industry group (lower limit) | Information & Communication | | Financial, Insurance and Real Estate Activities | | Legal & Accounting Activities ^(b) | | Other Professional, Scientific and Technical Activities ^(b) | | Administrative and Support Service Activities | | Education | |
|---|-----------------------------|--------|---|--------|--|--------|--|--------|---|--------|----------------|--------|
| | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount | No. of sources | Amount |
| £ | | | | | | | | | | | | |
| 0 | 20 | - | 41 | - | 14 | - | 70 | - | 46 | - | 28 | - |
| 1 | 6 | 1 | 4 | 1 | 8 | 2 | 17 | 4 | 18 | 4 | 14 | 4 |
| 500 | 5 | 4 | 3 | 2 | 5 | 3 | 15 | 11 | 18 | 13 | 14 | 10 |
| 1,000 | 8 | 11 | 7 | 10 | 7 | 10 | 21 | 32 | 35 | 52 | 20 | 29 |
| 2,000 | 4 | 9 | 3 | 8 | 5 | 13 | 16 | 41 | 34 | 83 | 18 | 44 |
| 3,000 | 4 | 14 | 4 | 12 | 6 | 19 | 15 | 51 | 30 | 106 | 14 | 47 |
| 4,000 | 4 | 18 | 3 | 15 | 5 | 22 | 14 | 65 | 31 | 137 | 13 | 59 |
| 5,000 | 7 | 43 | 7 | 45 | 8 | 52 | 25 | 155 | 71 | 438 | 25 | 151 |
| 7,500 | 7 | 61 | 7 | 60 | 8 | 66 | 25 | 219 | 60 | 512 | 23 | 198 |
| 10,000 | 9 | 104 | 9 | 107 | 12 | 141 | 37 | 442 | 56 | 666 | 28 | 329 |
| 15,000 | 6 | 104 | 6 | 92 | 7 | 120 | 22 | 379 | 21 | 357 | 14 | 245 |
| 20,000 | 7 | 160 | 7 | 179 | 9 | 216 | 28 | 670 | 18 | 414 | 10 | 235 |
| 30,000 | 7 | 256 | 9 | 337 | 10 | 398 | 25 | 942 | 9 | 304 | 5 | 169 |
| 50,000 | 4 | 237 | 8 | 533 | 17 | 1,180 | 14 | 918 | 2 | 154 | 1 | 88 |
| 100,000 | 2 | 369 | 12 | 6,800 | 39 | 12,100 | 8 | 2,120 | 1 | 299 | - | 143 |
| All ranges | 100 | 1,390 | 130 | 8,200 | 160 | 14,400 | 353 | 6,050 | 447 | 3,540 | 227 | 1,750 |

3.9

Self employment income assessable to tax, 2015-16

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 | Amount |
| 0 | | 49 | - | 56 | - | 38 | - | 10 | - | 679 | - |
| 1 | | 12 | 3 | 17 | 4 | 18 | 4 | 63 | 14 | 240 | 54 |
| 500 | | 10 | 8 | 13 | 9 | 13 | 10 | 44 | 31 | 191 | 137 |
| 1,000 | | 19 | 27 | 17 | 24 | 24 | 35 | 70 | 99 | 323 | 460 |
| 2,000 | | 17 | 43 | 15 | 36 | 22 | 53 | 57 | 139 | 289 | 694 |
| 3,000 | | 17 | 59 | 10 | 34 | 24 | 84 | 45 | 149 | 264 | 888 |
| 4,000 | | 15 | 70 | 11 | 50 | 26 | 115 | 47 | 205 | 277 | 1,200 |
| 5,000 | | 31 | 193 | 22 | 132 | 47 | 289 | 91 | 543 | 612 | 3,660 |
| 7,500 | | 29 | 250 | 17 | 148 | 46 | 399 | 83 | 687 | 643 | 5,360 |
| 10,000 | | 38 | 448 | 22 | 264 | 49 | 582 | 96 | 1,110 | 821 | 9,530 |
| 15,000 | | 20 | 334 | 11 | 179 | 22 | 368 | 46 | 765 | 463 | 7,670 |
| 20,000 | | 20 | 485 | 12 | 298 | 19 | 453 | 48 | 1,120 | 528 | 12,300 |
| 30,000 | | 22 | 819 | 9 | 325 | 11 | 407 | 26 | 927 | 324 | 11,300 |
| 50,000 | | 34 | 2,170 | 4 | 266 | 2 | 131 | 8 | 521 | 140 | 8,410 |
| 100,000 | | 34 | 4,090 | 2 | 959 | 1 | 167 | 4 | 1,180 | 123 | 30,400 |
| All ranges | | 368 | 9,000 | 237 | 2,730 | 361 | 3,100 | 736 | 7,490 | 5,920 | 92,100 |

Source: Survey of Personal Incomes, 2015-16
Table updated February 2018

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 2015-16 are those earned in the business accounting periods ending in 2015-16. On average, profits assessable for 2015-16 may be regarded as profits arising in the calendar year 2015.

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, 2015-16

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 | | 789 | - | 380 | 11,300 | 202 | 3,170 | 330 | 7,680 | 789 | 22,100 | 28,100 | 0 |
| 1 | | 231 | 54 | 126 | 2,650 | 53 | 773 | 83 | 717 | 231 | 4,190 | 18,200 | 1 |
| 500 | | 185 | 137 | 92 | 1,570 | 40 | 544 | 60 | 538 | 185 | 2,790 | 15,100 | 5 |
| 1,000 | | 310 | 460 | 142 | 2,310 | 68 | 838 | 98 | 742 | 310 | 4,350 | 14,000 | 11 |
| 2,000 | | 279 | 694 | 117 | 1,750 | 58 | 674 | 87 | 573 | 279 | 3,690 | 13,200 | 19 |
| 3,000 | | 255 | 888 | 86 | 1,180 | 50 | 563 | 70 | 518 | 255 | 3,150 | 12,400 | 28 |
| 4,000 | | 267 | 1,200 | 74 | 982 | 47 | 491 | 66 | 386 | 267 | 3,060 | 11,500 | 39 |
| 5,000 | | 588 | 3,660 | 148 | 1,860 | 90 | 996 | 151 | 939 | 588 | 7,450 | 12,700 | 49 |
| 7,500 | | 618 | 5,360 | 103 | 1,300 | 66 | 688 | 136 | 928 | 618 | 8,280 | 13,400 | 65 |
| 10,000 | | 786 | 9,530 | 112 | 1,540 | 84 | 942 | 195 | 1,160 | 786 | 13,200 | 16,800 | 72 |
| 15,000 | | 442 | 7,670 | 60 | 890 | 49 | 567 | 125 | 749 | 442 | 9,870 | 22,300 | 78 |
| 20,000 | | 505 | 12,300 | 54 | 1,010 | 53 | 629 | 153 | 965 | 505 | 14,900 | 29,500 | 83 |
| 30,000 | | 304 | 11,300 | 32 | 1,060 | 34 | 521 | 125 | 937 | 304 | 13,900 | 45,600 | 82 |
| 50,000 | | 122 | 8,410 | 22 | 1,190 | 18 | 413 | 82 | 958 | 122 | 11,000 | 89,600 | 77 |
| 100,000 | | 96 | 30,400 | 23 | 1,810 | 10 | 324 | 83 | 4,070 | 96 | 36,600 | 382,000 | 83 |
| All ranges | | 5,780 | 92,100 | 1,570 | 32,400 | 922 | 12,100 | 1,850 | 21,900 | 5,780 | 158,000 | 27,400 | 58 |

Source: Survey of Personal Incomes, 2015-16

Table updated February 2018

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 2015-16 are those earned in the business accounting periods ending in 2015-16. On average, profits assessable for 2015-16 may be regarded as profits arising in the calendar year 2015.

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, 2015-16

Taxpayers only

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 |
| | | | | | | | | | | | | | |
| United Kingdom | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |
| 10,600 ^(a) | 291 | 2,460 | 1,080 | 10,800 | 800 | 7,970 | 1,540 | 755 | 1,960 | 22,000 | 1,960 | 248 | |
| 12,000 | 503 | 4,710 | 2,660 | 32,300 | 1,660 | 19,300 | 3,530 | 1,860 | 4,310 | 58,100 | 4,310 | 2,230 | |
| 15,000 | 633 | 7,320 | 4,330 | 68,800 | 1,940 | 27,400 | 5,050 | 3,570 | 6,160 | 107,000 | 6,160 | 7,830 | |
| 20,000 | 830 | 12,600 | 6,220 | 139,000 | 2,150 | 37,800 | 6,920 | 8,260 | 8,050 | 197,000 | 8,050 | 21,200 | |
| 30,000 | 662 | 13,100 | 5,940 | 194,000 | 1,480 | 32,000 | 6,420 | 26,800 | 6,990 | 266,000 | 6,990 | 35,800 | |
| 50,000 | 164 | 4,590 | 1,570 | 78,000 | 336 | 9,730 | 1,580 | 11,000 | 1,780 | 103,000 | 1,780 | 20,100 | |
| 70,000 | 106 | 4,380 | 807 | 53,600 | 159 | 5,940 | 797 | 12,200 | 919 | 76,100 | 919 | 18,600 | |
| 100,000 | 81 | 5,300 | 404 | 37,900 | 75 | 3,580 | 330 | 8,880 | 467 | 55,700 | 467 | 16,600 | |
| 150,000 | 38 | 3,600 | 138 | 18,300 | 23 | 1,400 | 120 | 4,390 | 162 | 27,700 | 162 | 9,240 | |
| 200,000 | 27 | 3,700 | 94 | 17,100 | 16 | 1,160 | 85 | 4,680 | 111 | 26,700 | 111 | 9,510 | |
| 300,000 | 17 | 4,070 | 54 | 14,600 | 9 | 822 | 53 | 5,040 | 65 | 24,500 | 65 | 9,210 | |
| 500,000 | 12 | 5,220 | 29 | 12,900 | 5 | 559 | 32 | 6,210 | 36 | 24,900 | 36 | 9,630 | |
| 1,000,000 | 8 | 10,500 | 16 | 19,600 | 2 | 322 | 17 | 16,100 | 19 | 46,600 | 19 | 18,100 | |
| All Ranges | 3,370 | 81,600 | 23,300 | 697,000 | 8,650 | 148,000 | 26,500 | 110,000 | 31,000 | 1,040,000 | 31,000 | 178,000 | |
| Male | | | | | | | | | | | | | |
| 10,600 ^(a) | 198 | 1,780 | 392 | 3,850 | 354 | 3,620 | 574 | 312 | 851 | 9,560 | 851 | 115 | |
| 12,000 | 345 | 3,470 | 1,040 | 12,400 | 818 | 9,850 | 1,450 | 818 | 1,970 | 26,600 | 1,970 | 1,040 | |
| 15,000 | 456 | 5,780 | 2,020 | 31,900 | 1,050 | 15,400 | 2,360 | 1,720 | 3,150 | 54,800 | 3,150 | 4,020 | |
| 20,000 | 619 | 10,400 | 3,450 | 76,900 | 1,320 | 24,200 | 3,850 | 4,460 | 4,710 | 116,000 | 4,710 | 12,500 | |
| 30,000 | 472 | 9,980 | 3,760 | 123,000 | 1,040 | 23,500 | 4,070 | 17,000 | 4,530 | 173,000 | 4,530 | 23,500 | |
| 50,000 | 114 | 3,260 | 1,110 | 55,400 | 257 | 7,790 | 1,110 | 7,010 | 1,270 | 73,500 | 1,270 | 14,500 | |
| 70,000 | 73 | 2,880 | 601 | 40,700 | 122 | 4,790 | 582 | 8,020 | 680 | 56,400 | 680 | 13,900 | |
| 100,000 | 59 | 3,770 | 313 | 29,900 | 58 | 2,950 | 247 | 6,110 | 358 | 42,700 | 358 | 12,800 | |
| 150,000 | 30 | 2,820 | 112 | 15,200 | 19 | 1,190 | 95 | 3,180 | 131 | 22,400 | 131 | 7,490 | |
| 200,000 | 22 | 3,030 | 77 | 14,300 | 13 | 965 | 68 | 3,390 | 90 | 21,700 | 90 | 7,780 | |
| 300,000 | 14 | 3,440 | 45 | 12,600 | 7 | 674 | 44 | 3,720 | 54 | 20,500 | 54 | 7,710 | |
| 500,000 | 18 | 14,300 | 40 | 29,700 | 6 | 800 | 42 | 18,300 | 48 | 63,100 | 48 | 24,600 | |
| All ranges | 2,420 | 64,900 | 13,000 | 445,000 | 5,060 | 95,700 | 14,500 | 74,000 | 17,800 | 680,000 | 17,800 | 130,000 | |
| Female | | | | | | | | | | | | | |
| 10,600 ^(a) | 93 | 684 | 690 | 6,960 | 446 | 4,350 | 962 | 443 | 1,110 | 12,400 | 1,110 | 133 | |
| 12,000 | 158 | 1,230 | 1,620 | 19,900 | 837 | 9,420 | 2,080 | 1,050 | 2,340 | 31,600 | 2,340 | 1,190 | |
| 15,000 | 177 | 1,540 | 2,310 | 36,900 | 892 | 12,000 | 2,690 | 1,840 | 3,010 | 52,300 | 3,010 | 3,810 | |
| 20,000 | 211 | 2,290 | 2,770 | 61,800 | 832 | 13,600 | 3,070 | 3,800 | 3,340 | 81,400 | 3,340 | 8,640 | |
| 30,000 | 189 | 3,090 | 2,180 | 71,400 | 438 | 8,510 | 2,350 | 9,860 | 2,460 | 92,800 | 2,460 | 12,300 | |
| 50,000 | 50 | 1,330 | 459 | 22,600 | 79 | 1,940 | 476 | 3,960 | 516 | 29,800 | 516 | 5,640 | |
| 70,000 | 33 | 1,500 | 206 | 13,000 | 38 | 1,150 | 216 | 4,140 | 239 | 19,800 | 239 | 4,710 | |
| 100,000 | 22 | 1,530 | 91 | 8,020 | 17 | 634 | 84 | 2,770 | 109 | 12,900 | 109 | 3,780 | |
| 150,000 | 7 | 776 | 25 | 3,110 | 5 | 209 | 25 | 1,210 | 31 | 5,300 | 31 | 1,750 | |
| 200,000 | 5 | 662 | 17 | 2,790 | 3 | 191 | 17 | 1,290 | 21 | 4,930 | 21 | 1,730 | |
| 300,000 | 3 | 629 | 8 | 1,960 | 2 | 148 | 9 | 1,320 | 11 | 4,050 | 11 | 1,500 | |
| 500,000 | 2 | 1,430 | 6 | 2,860 | 1 | 81 | 7 | 4,060 | 7 | 8,420 | 7 | 3,130 | |
| All ranges | 951 | 16,700 | 10,400 | 251,000 | 3,590 | 52,200 | 12,000 | 35,700 | 13,200 | 356,000 | 13,200 | 48,300 | |

3.11 Income and tax, by gender, region and country, 2015-16

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 | | | | | | | | | | | | | |
| 10,600 ^(a) | 250 | 2,130 | 903 | 9,020 | 652 | 6,470 | 1,260 | 599 | 1,620 | 18,200 | 1,620 | 200 | |
| 12,000 | 432 | 4,060 | 2,200 | 26,600 | 1,350 | 15,700 | 2,900 | 1,580 | 3,560 | 48,000 | 3,560 | 1,840 | |
| 15,000 | 546 | 6,390 | 3,620 | 57,300 | 1,600 | 22,500 | 4,190 | 3,090 | 5,140 | 89,300 | 5,140 | 6,530 | |
| 20,000 | 723 | 11,200 | 5,210 | 116,000 | 1,760 | 30,800 | 5,770 | 7,240 | 6,740 | 165,000 | 6,740 | 17,700 | |
| 30,000 | 565 | 11,300 | 5,020 | 163,000 | 1,240 | 26,900 | 5,430 | 23,700 | 5,910 | 225,000 | 5,910 | 30,300 | |
| 50,000 | 140 | 3,920 | 1,370 | 68,000 | 286 | 8,340 | 1,380 | 9,790 | 1,550 | 90,000 | 1,550 | 17,600 | |
| 70,000 | 90 | 3,670 | 716 | 47,500 | 139 | 5,210 | 707 | 11,000 | 813 | 67,300 | 813 | 16,500 | |
| 100,000 | 69 | 4,420 | 361 | 33,900 | 67 | 3,210 | 296 | 8,040 | 416 | 49,600 | 416 | 14,900 | |
| 150,000 | 33 | 3,100 | 125 | 16,600 | 21 | 1,260 | 108 | 4,020 | 146 | 25,000 | 146 | 8,380 | |
| 200,000 | 25 | 3,350 | 87 | 15,800 | 14 | 1,060 | 78 | 4,270 | 102 | 24,500 | 102 | 8,760 | |
| 300,000 | 16 | 3,720 | 51 | 13,800 | 8 | 734 | 50 | 4,650 | 60 | 22,900 | 60 | 8,620 | |
| 500,000 | 11 | 4,840 | 28 | 12,400 | 4 | 456 | 30 | 5,680 | 34 | 23,400 | 34 | 9,040 | |
| 1,000,000 | 7 | 9,820 | 15 | 18,700 | 2 | 301 | 16 | 15,100 | 18 | 43,900 | 18 | 17,100 | |
| All Ranges | 2,910 | 72,000 | 19,700 | 599,000 | 7,150 | 123,000 | 22,200 | 98,700 | 26,100 | 893,000 | 26,100 | 157,000 | |
| Male | | | | | | | | | | | | | |
| 10,600 ^(a) | 171 | 1,540 | 329 | 3,250 | 285 | 2,900 | 469 | 242 | 705 | 7,930 | 705 | 93 | |
| 12,000 | 294 | 2,980 | 858 | 10,200 | 673 | 8,110 | 1,190 | 685 | 1,630 | 21,900 | 1,630 | 857 | |
| 15,000 | 394 | 5,060 | 1,680 | 26,500 | 868 | 12,700 | 1,960 | 1,490 | 2,620 | 45,800 | 2,620 | 3,350 | |
| 20,000 | 541 | 9,210 | 2,890 | 64,200 | 1,080 | 19,800 | 3,210 | 3,900 | 3,940 | 97,100 | 3,940 | 10,500 | |
| 30,000 | 404 | 8,700 | 3,180 | 103,000 | 868 | 19,700 | 3,450 | 15,000 | 3,830 | 147,000 | 3,830 | 19,900 | |
| 50,000 | 97 | 2,790 | 961 | 48,000 | 218 | 6,690 | 959 | 6,230 | 1,100 | 63,700 | 1,100 | 12,600 | |
| 70,000 | 62 | 2,430 | 530 | 35,800 | 106 | 4,180 | 513 | 7,240 | 599 | 49,600 | 599 | 12,300 | |
| 100,000 | 50 | 3,130 | 278 | 26,600 | 52 | 2,640 | 220 | 5,530 | 317 | 37,800 | 317 | 11,400 | |
| 150,000 | 26 | 2,430 | 102 | 13,700 | 17 | 1,070 | 86 | 2,910 | 118 | 20,100 | 118 | 6,770 | |
| 200,000 | 20 | 2,750 | 71 | 13,200 | 11 | 882 | 63 | 3,090 | 83 | 19,900 | 83 | 7,140 | |
| 300,000 | 13 | 3,160 | 43 | 12,000 | 6 | 622 | 41 | 3,440 | 50 | 19,200 | 50 | 7,230 | |
| 500,000 | 17 | 13,400 | 37 | 28,400 | 5 | 696 | 40 | 17,000 | 45 | 59,500 | 45 | 23,300 | |
| All ranges | 2,090 | 57,600 | 11,000 | 385,000 | 4,190 | 80,000 | 12,200 | 66,700 | 15,000 | 589,000 | 15,000 | 115,000 | |
| Female | | | | | | | | | | | | | |
| 10,600 ^(a) | 80 | 593 | 574 | 5,780 | 367 | 3,570 | 792 | 357 | 914 | 10,300 | 914 | 108 | |
| 12,000 | 137 | 1,080 | 1,340 | 16,500 | 677 | 7,600 | 1,710 | 894 | 1,930 | 26,000 | 1,930 | 985 | |
| 15,000 | 152 | 1,330 | 1,930 | 30,800 | 735 | 9,800 | 2,240 | 1,600 | 2,510 | 43,600 | 2,510 | 3,180 | |
| 20,000 | 182 | 1,980 | 2,320 | 51,800 | 682 | 11,100 | 2,560 | 3,340 | 2,800 | 68,200 | 2,800 | 7,240 | |
| 30,000 | 162 | 2,630 | 1,840 | 60,100 | 370 | 7,160 | 1,980 | 8,740 | 2,080 | 78,600 | 2,080 | 10,400 | |
| 50,000 | 43 | 1,130 | 406 | 20,000 | 68 | 1,640 | 420 | 3,560 | 455 | 26,300 | 455 | 4,990 | |
| 70,000 | 28 | 1,240 | 186 | 11,700 | 33 | 1,020 | 194 | 3,750 | 214 | 17,700 | 214 | 4,230 | |
| 100,000 | 19 | 1,290 | 83 | 7,370 | 15 | 574 | 76 | 2,510 | 99 | 11,700 | 99 | 3,450 | |
| 150,000 | 7 | 669 | 23 | 2,910 | 4 | 189 | 23 | 1,110 | 29 | 4,870 | 29 | 1,610 | |
| 200,000 | 5 | 607 | 16 | 2,640 | 3 | 173 | 16 | 1,180 | 19 | 4,600 | 19 | 1,620 | |
| 300,000 | 3 | 559 | 8 | 1,880 | 2 | 112 | 9 | 1,210 | 10 | 3,760 | 10 | 1,390 | |
| 500,000 | 2 | 1,220 | 5 | 2,760 | 1 | 60 | 6 | 3,740 | 7 | 7,780 | 7 | 2,890 | |
| All ranges | 820 | 14,300 | 8,740 | 214,000 | 2,960 | 42,900 | 10,000 | 32,000 | 11,100 | 303,000 | 11,100 | 42,100 | |
| North East | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |
| 10,600 ^(a) | 8 | 67 | 44 | 455 | 41 | 411 | 71 | 24 | 85 | 957 | 85 | 10 | |
| 12,000 | 15 | 137 | 106 | 1,300 | 77 | 906 | 151 | 54 | 179 | 2,400 | 179 | 91 | |
| 15,000 | 19 | 200 | 182 | 2,880 | 85 | 1,200 | 217 | 112 | 252 | 4,400 | 252 | 322 | |
| 20,000 | 20 | 271 | 243 | 5,460 | 89 | 1,560 | 270 | 206 | 307 | 7,500 | 307 | 806 | |
| 30,000 | 16 | 295 | 213 | 7,110 | 54 | 1,060 | 225 | 682 | 243 | 9,150 | 243 | 1,240 | |
| 50,000 | 4 | 115 | 46 | 2,350 | 11 | 259 | 45 | 226 | 51 | 2,950 | 51 | 571 | |
| 70,000 | 3 | 93 | 20 | 1,360 | 4 | 141 | 19 | 247 | 22 | 1,840 | 22 | 446 | |
| 100,000 | 2 | 112 | 8 | 726 | 2 | 64 | 6 | 169 | 9 | 1,070 | 9 | 305 | |
| 150,000 | 1 | 96 | 2 | 250 | - | 23 | 2 | 61 | 3 | 430 | 3 | 135 | |
| 200,000 | 1 | 154 | 2 | 397 | - | 46 | 2 | 504 | 2 | 1,100 | 2 | 393 | |
| All Ranges | 87 | 1,540 | 867 | 22,300 | 364 | 5,680 | 1,010 | 2,280 | 1,150 | 31,800 | 1,150 | 4,320 | |
| Male | | | | | | | | | | | | | |
| 10,600 ^(a) | 6 | 48 | 15 | 144 | 21 | 221 | 29 | 9 | 37 | 422 | 37 | 5 | |
| 12,000 | 10 | 98 | 41 | 493 | 42 | 511 | 65 | 29 | 84 | 1,130 | 84 | 44 | |
| 15,000 | 13 | 159 | 88 | 1,370 | 47 | 675 | 103 | 56 | 129 | 2,260 | 129 | 167 | |
| 20,000 | 14 | 212 | 146 | 3,270 | 58 | 1,060 | 163 | 119 | 191 | 4,660 | 191 | 505 | |
| 30,000 | 11 | 220 | 146 | 4,860 | 41 | 802 | 153 | 468 | 167 | 6,350 | 167 | 868 | |
| 50,000 | 3 | 79 | 37 | 1,860 | 9 | 212 | 35 | 164 | 40 | 2,320 | 40 | 455 | |
| 70,000 | 2 | 61 | 16 | 1,110 | 4 | 121 | 15 | 181 | 18 | 1,470 | 18 | 361 | |
| 100,000 | 1 | 83 | 6 | 613 | 1 | 54 | 5 | 129 | 7 | 879 | 7 | 253 | |
| 150,000 | 1 | 72 | 2 | 223 | - | 16 | 2 | 50 | 2 | 360 | 2 | 112 | |
| 200,000 | 1 | 146 | 2 | 380 | - | 46 | 2 | 328 | 2 | 894 | 2 | 322 | |
| All Ranges | 61 | 1,180 | 498 | 14,300 | 224 | 3,710 | 571 | 1,530 | 678 | 20,800 | 678 | 3,090 | |
| Female | | | | | | | | | | | | | |
| 10,600 ^(a) | 2 | 19 | 30 | 311 | 20 | 190 | 42 | 14 | 47 | 534 | 47 | 5 | |
| 12,000 | 5 | 40 | 65 | 809 | 35 | 396 | 86 | 25 | 95 | 1,270 | 95 | 48 | |
| 15,000 | 6 | 41 | 94 | 1,510 | 38 | 527 | 114 | 56 | 123 | 2,130 | 123 | 155 | |
| 20,000 | 6 | 59 | 97 | 2,190 | 31 | 505 | 108 | 87 | 117 | 2,840 | 117 | 301 | |
| 30,000 | 5 | 74 | 67 | 2,250 | 13 | 260 | 72 | 214 | 75 | 2,800 | 75 | 369 | |
| 50,000 | 1 | 36 | 10 | 482 | 2 | 47 | 10 | 63 | 11 | 628 | 11 | 116 | |
| 70,000 | 1 | 32 | 4 | 250 | 1 | 20 | 4 | 66 | 4 | 368 | 4 | 85 | |
| 100,000 | - | 29 | 1 | 113 | - | .. | 1 | 40 | 2 | 192 | 2 | 52 | |
| 150,000 | - | .. | .. | .. | - | .. | - | .. | - | 70 | - | 23 | |
| 200,000 | - | .. | - | .. | - | .. | - | .. | - | .. | - | .. | |
| All Ranges | 26 | 362 | 368 | 7,960 | 140 | 1,970 | 437 | 752 | 475 | 11,000 | 475 | 1,230 | |

3.11 Income and tax, by gender, region and country, 2015-16

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 | |
| North West | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 29 | 244 | 126 | 1,280 | 87 | 876 | 171 | 58 | 218 | 2,460 | 218 | 27 |
| 12,000 | 46 | 444 | 310 | 3,800 | 194 | 2,290 | 417 | 168 | 498 | 6,700 | 498 | 258 |
| 15,000 | 57 | 656 | 500 | 8,010 | 220 | 3,110 | 585 | 326 | 697 | 12,100 | 697 | 884 |
| 20,000 | 67 | 959 | 690 | 15,400 | 237 | 4,190 | 770 | 803 | 874 | 21,400 | 874 | 2,290 |
| 30,000 | 49 | 883 | 593 | 19,300 | 144 | 3,110 | 638 | 2,640 | 685 | 26,000 | 685 | 3,460 |
| 50,000 | 13 | 349 | 141 | 7,130 | 31 | 909 | 141 | 880 | 159 | 9,260 | 159 | 1,810 |
| 70,000 | 9 | 382 | 65 | 4,210 | 14 | 472 | 62 | 1,030 | 74 | 6,090 | 74 | 1,470 |
| 100,000 | 7 | 483 | 27 | 2,490 | 6 | 241 | 23 | 640 | 32 | 3,850 | 32 | 1,130 |
| 150,000 | 3 | 287 | 8 | 991 | 2 | 95 | 8 | 340 | 10 | 1,710 | 10 | 560 |
| 200,000 | 3 | 699 | 9 | 2,400 | 2 | 185 | 10 | 2,760 | 11 | 6,040 | 11 | 2,280 |
| All Ranges | 283 | 5,380 | 2,470 | 65,000 | 936 | 15,500 | 2,820 | 9,650 | 3,260 | 95,500 | 3,260 | 14,200 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 20 | 181 | 47 | 474 | 39 | 401 | 65 | 24 | 95 | 1,080 | 95 | 13 |
| 12,000 | 33 | 334 | 122 | 1,460 | 99 | 1,210 | 174 | 79 | 229 | 3,080 | 229 | 120 |
| 15,000 | 42 | 532 | 235 | 3,770 | 122 | 1,780 | 281 | 174 | 360 | 6,260 | 360 | 457 |
| 20,000 | 49 | 773 | 387 | 8,590 | 147 | 2,710 | 433 | 472 | 512 | 12,500 | 512 | 1,350 |
| 30,000 | 35 | 664 | 383 | 12,400 | 101 | 2,300 | 413 | 1,810 | 451 | 17,200 | 451 | 2,310 |
| 50,000 | 9 | 259 | 106 | 5,380 | 25 | 766 | 106 | 593 | 120 | 7,000 | 120 | 1,390 |
| 70,000 | 6 | 249 | 50 | 3,280 | 11 | 394 | 46 | 699 | 56 | 4,620 | 56 | 1,130 |
| 100,000 | 5 | 331 | 21 | 1,990 | 4 | 193 | 17 | 437 | 25 | 2,950 | 25 | 872 |
| 150,000 | 2 | 224 | 7 | 850 | 1 | 74 | 6 | 264 | 8 | 1,410 | 8 | 463 |
| 200,000 | 3 | 594 | 8 | 2,180 | 2 | 163 | 8 | 2,210 | 9 | 5,140 | 9 | 1,940 |
| All Ranges | 204 | 4,140 | 1,370 | 40,400 | 552 | 10,000 | 1,550 | 6,760 | 1,870 | 61,300 | 1,870 | 10,000 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 9 | 63 | 78 | 810 | 48 | 475 | 106 | 34 | 123 | 1,380 | 123 | 14 |
| 12,000 | 13 | 110 | 188 | 2,350 | 95 | 1,080 | 242 | 89 | 269 | 3,620 | 269 | 138 |
| 15,000 | 15 | 124 | 265 | 4,240 | 99 | 1,330 | 304 | 152 | 337 | 5,850 | 337 | 427 |
| 20,000 | 18 | 186 | 302 | 6,810 | 89 | 1,480 | 336 | 332 | 362 | 8,810 | 362 | 934 |
| 30,000 | 14 | 218 | 210 | 6,900 | 43 | 815 | 225 | 834 | 234 | 8,770 | 234 | 1,150 |
| 50,000 | 4 | 91 | 35 | 1,750 | 6 | 143 | 36 | 287 | 39 | 2,270 | 39 | 424 |
| 70,000 | 3 | 132 | 15 | 929 | 3 | 77 | 16 | 328 | 18 | 1,470 | 18 | 343 |
| 100,000 | 2 | 152 | 6 | 494 | 1 | 49 | 6 | 203 | 8 | 898 | 8 | 255 |
| 150,000 | 1 | 63 | 1 | 141 | - | - | 2 | 76 | 2 | 301 | 2 | 97 |
| 200,000 | - | 105 | 1 | 221 | - | 22 | 2 | 557 | 2 | 905 | 2 | 337 |
| All Ranges | 79 | 1,240 | 1,100 | 24,600 | 384 | 5,490 | 1,280 | 2,890 | 1,390 | 34,300 | 1,390 | 4,120 |
| Yorkshire and the Humber | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 22 | 184 | 93 | 923 | 72 | 718 | 133 | 51 | 166 | 1,880 | 166 | 20 |
| 12,000 | 38 | 359 | 238 | 2,900 | 145 | 1,670 | 310 | 144 | 376 | 5,070 | 376 | 194 |
| 15,000 | 46 | 533 | 397 | 6,300 | 171 | 2,380 | 449 | 247 | 544 | 9,470 | 544 | 694 |
| 20,000 | 58 | 852 | 505 | 11,300 | 169 | 2,900 | 554 | 545 | 637 | 15,600 | 637 | 1,670 |
| 30,000 | 40 | 760 | 431 | 14,000 | 112 | 2,320 | 464 | 1,780 | 500 | 18,900 | 500 | 2,530 |
| 50,000 | 10 | 287 | 93 | 4,590 | 22 | 632 | 93 | 602 | 106 | 6,110 | 106 | 1,180 |
| 70,000 | 6 | 272 | 41 | 2,670 | 9 | 336 | 40 | 684 | 48 | 3,970 | 48 | 967 |
| 100,000 | 5 | 375 | 19 | 1,670 | 4 | 196 | 17 | 507 | 23 | 2,740 | 23 | 799 |
| 150,000 | 2 | 188 | 6 | 707 | 1 | 59 | 6 | 264 | 7 | 1,220 | 7 | 397 |
| 200,000 | 2 | 529 | 7 | 1,400 | 2 | 138 | 7 | 1,640 | 8 | 3,700 | 8 | 1,370 |
| All Ranges | 230 | 4,340 | 1,830 | 46,400 | 706 | 11,300 | 2,070 | 6,460 | 2,410 | 68,600 | 2,410 | 9,820 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 15 | 131 | 35 | 329 | 35 | 364 | 54 | 21 | 75 | 845 | 75 | 10 |
| 12,000 | 26 | 254 | 92 | 1,110 | 74 | 889 | 127 | 65 | 172 | 2,310 | 172 | 90 |
| 15,000 | 33 | 404 | 197 | 3,130 | 97 | 1,410 | 224 | 131 | 291 | 5,070 | 291 | 373 |
| 20,000 | 44 | 705 | 299 | 6,680 | 106 | 1,890 | 326 | 316 | 391 | 9,590 | 391 | 1,040 |
| 30,000 | 29 | 586 | 295 | 9,600 | 80 | 1,660 | 313 | 1,150 | 343 | 13,000 | 343 | 1,760 |
| 50,000 | 7 | 200 | 69 | 3,410 | 17 | 528 | 68 | 382 | 78 | 4,520 | 78 | 888 |
| 70,000 | 4 | 160 | 31 | 2,050 | 7 | 265 | 29 | 458 | 35 | 2,940 | 35 | 723 |
| 100,000 | 4 | 265 | 16 | 1,400 | 3 | 166 | 13 | 353 | 18 | 2,180 | 18 | 644 |
| 150,000 | 2 | 147 | 5 | 601 | 1 | 47 | 5 | 196 | 6 | 990 | 6 | 324 |
| 200,000 | 2 | 455 | 6 | 1,270 | 1 | 121 | 6 | 1,320 | 7 | 3,170 | 7 | 1,170 |
| All Ranges | 165 | 3,310 | 1,040 | 29,600 | 421 | 7,340 | 1,160 | 4,380 | 1,420 | 44,600 | 1,420 | 7,020 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 7 | 53 | 58 | 593 | 37 | 354 | 79 | 30 | 91 | 1,030 | 91 | 10 |
| 12,000 | 12 | 105 | 146 | 1,790 | 71 | 777 | 182 | 79 | 204 | 2,750 | 204 | 104 |
| 15,000 | 13 | 129 | 200 | 3,180 | 74 | 971 | 224 | 116 | 253 | 4,390 | 253 | 321 |
| 20,000 | 14 | 147 | 207 | 4,590 | 63 | 1,020 | 228 | 229 | 246 | 5,980 | 246 | 631 |
| 30,000 | 11 | 174 | 136 | 4,410 | 32 | 658 | 151 | 627 | 157 | 5,870 | 157 | 769 |
| 50,000 | 3 | 87 | 25 | 1,180 | 4 | 104 | 25 | 220 | 28 | 1,590 | 28 | 296 |
| 70,000 | 2 | 112 | 10 | 620 | 2 | 71 | 11 | 227 | 12 | 1,030 | 12 | 244 |
| 100,000 | 1 | 110 | 4 | 268 | 1 | 30 | 4 | 154 | 5 | 562 | 5 | 155 |
| 150,000 | - | 41 | 1 | 106 | - | - | 1 | 68 | 1 | 227 | 1 | 73 |
| 200,000 | - | 74 | 1 | 124 | - | - | 1 | 321 | 1 | 536 | 1 | 192 |
| All Ranges | 65 | 1,030 | 787 | 16,900 | 285 | 4,010 | 908 | 2,070 | 999 | 24,000 | 999 | 2,800 |

3.11 Income and tax, by gender, region and country, 2015-16

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 | | | | | | | | | | | | |
| 10,600 ^(a) | 19 | 160 | 88 | 878 | 62 | 605 | 122 | 45 | 150 | 1,690 | 150 | 18 |
| 12,000 | 32 | 290 | 203 | 2,480 | 127 | 1,490 | 273 | 116 | 325 | 4,380 | 325 | 168 |
| 15,000 | 40 | 460 | 332 | 5,300 | 148 | 2,100 | 388 | 257 | 466 | 8,110 | 466 | 595 |
| 20,000 | 55 | 817 | 459 | 10,200 | 161 | 2,770 | 507 | 589 | 588 | 14,400 | 588 | 1,540 |
| 30,000 | 42 | 846 | 411 | 13,300 | 104 | 2,170 | 442 | 1,790 | 478 | 18,100 | 478 | 2,440 |
| 50,000 | 8 | 218 | 95 | 4,720 | 20 | 542 | 93 | 621 | 106 | 6,100 | 106 | 1,190 |
| 70,000 | 6 | 244 | 46 | 2,980 | 10 | 373 | 45 | 717 | 52 | 4,310 | 52 | 1,060 |
| 100,000 | 4 | 278 | 21 | 1,880 | 4 | 189 | 18 | 510 | 24 | 2,860 | 24 | 845 |
| 150,000 | 2 | 191 | 6 | 787 | 1 | 69 | 6 | 276 | 8 | 1,320 | 8 | 438 |
| 200,000 | 2 | 487 | 7 | 1,800 | 1 | 97 | 7 | 1,590 | 8 | 3,970 | 8 | 1,460 |
| All Ranges | 212 | 3,990 | 1,670 | 44,300 | 638 | 10,400 | 1,900 | 6,510 | 2,210 | 65,200 | 2,210 | 9,740 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 13 | 114 | 33 | 332 | 28 | 281 | 47 | 20 | 66 | 747 | 66 | 8 |
| 12,000 | 22 | 213 | 80 | 956 | 66 | 798 | 115 | 56 | 150 | 2,020 | 150 | 79 |
| 15,000 | 30 | 379 | 160 | 2,530 | 84 | 1,220 | 187 | 123 | 244 | 4,260 | 244 | 314 |
| 20,000 | 42 | 690 | 272 | 6,020 | 107 | 1,910 | 303 | 327 | 365 | 8,960 | 365 | 969 |
| 30,000 | 32 | 681 | 280 | 9,080 | 78 | 1,670 | 301 | 1,170 | 331 | 12,600 | 331 | 1,710 |
| 50,000 | 6 | 159 | 71 | 3,570 | 16 | 449 | 69 | 416 | 79 | 4,590 | 79 | 904 |
| 70,000 | 4 | 167 | 36 | 2,410 | 8 | 317 | 35 | 487 | 41 | 3,380 | 41 | 839 |
| 100,000 | 3 | 202 | 17 | 1,560 | 3 | 157 | 14 | 378 | 19 | 2,300 | 19 | 685 |
| 150,000 | 2 | 148 | 5 | 657 | 1 | 56 | 5 | 223 | 6 | 1,080 | 6 | 355 |
| 200,000 | 2 | 438 | 6 | 1,590 | 1 | 75 | 6 | 1,270 | 7 | 3,370 | 7 | 1,240 |
| All Ranges | 156 | 3,190 | 959 | 28,700 | 392 | 6,940 | 1,080 | 4,470 | 1,310 | 43,300 | 1,310 | 7,110 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 6 | 46 | 55 | 546 | 33 | 323 | 75 | 26 | 84 | 941 | 84 | 9 |
| 12,000 | 11 | 78 | 123 | 1,530 | 61 | 691 | 158 | 60 | 175 | 2,360 | 175 | 89 |
| 15,000 | 10 | 81 | 172 | 2,770 | 64 | 871 | 200 | 134 | 223 | 3,860 | 223 | 281 |
| 20,000 | 13 | 127 | 187 | 4,150 | 54 | 857 | 205 | 261 | 223 | 5,400 | 223 | 568 |
| 30,000 | 10 | 165 | 131 | 4,240 | 26 | 500 | 140 | 621 | 147 | 5,530 | 147 | 725 |
| 50,000 | 2 | 58 | 23 | 1,150 | 4 | 93 | 24 | 206 | 26 | 1,500 | 26 | 283 |
| 70,000 | 2 | 77 | 10 | 562 | 2 | 56 | 10 | 231 | 11 | 926 | 11 | 216 |
| 100,000 | 1 | 76 | 4 | 318 | 1 | 31 | 4 | 133 | 5 | 558 | 5 | 160 |
| 150,000 | - | 43 | 1 | 130 | .. | .. | 1 | 53 | 1 | 239 | 1 | 82 |
| 200,000 | - | 49 | 1 | 206 | .. | .. | 1 | 317 | 2 | 595 | 2 | 214 |
| All Ranges | 56 | 800 | 707 | 15,600 | 246 | 3,460 | 818 | 2,040 | 896 | 21,900 | 896 | 2,630 |
| West Midlands | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 23 | 197 | 99 | 981 | 84 | 853 | 151 | 55 | 185 | 2,090 | 185 | 22 |
| 12,000 | 37 | 330 | 240 | 2,910 | 161 | 1,890 | 330 | 154 | 391 | 5,280 | 391 | 203 |
| 15,000 | 49 | 537 | 403 | 6,420 | 173 | 2,430 | 459 | 276 | 555 | 9,660 | 555 | 708 |
| 20,000 | 63 | 946 | 539 | 12,000 | 169 | 2,850 | 581 | 633 | 671 | 16,400 | 671 | 1,760 |
| 30,000 | 45 | 884 | 470 | 15,300 | 110 | 2,280 | 504 | 2,020 | 542 | 20,500 | 542 | 2,740 |
| 50,000 | 11 | 335 | 111 | 5,520 | 22 | 615 | 110 | 742 | 125 | 7,210 | 125 | 1,410 |
| 70,000 | 7 | 268 | 51 | 3,290 | 12 | 420 | 50 | 860 | 58 | 4,830 | 58 | 1,180 |
| 100,000 | 5 | 292 | 22 | 2,000 | 5 | 232 | 18 | 539 | 26 | 3,060 | 26 | 906 |
| 150,000 | 2 | 232 | 7 | 847 | 1 | 77 | 7 | 301 | 9 | 1,460 | 9 | 478 |
| 200,000 | 3 | 611 | 8 | 1,930 | 2 | 202 | 8 | 1,720 | 10 | 4,470 | 10 | 1,670 |
| All Ranges | 245 | 4,630 | 1,950 | 51,200 | 739 | 11,800 | 2,220 | 7,300 | 2,570 | 75,000 | 2,570 | 11,100 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 17 | 157 | 36 | 356 | 34 | 360 | 57 | 24 | 80 | 897 | 80 | 10 |
| 12,000 | 26 | 250 | 94 | 1,100 | 85 | 1,030 | 142 | 71 | 182 | 2,460 | 182 | 96 |
| 15,000 | 36 | 434 | 198 | 3,110 | 100 | 1,470 | 228 | 147 | 296 | 5,160 | 296 | 379 |
| 20,000 | 48 | 794 | 314 | 7,010 | 104 | 1,820 | 339 | 369 | 407 | 10,000 | 407 | 1,080 |
| 30,000 | 33 | 686 | 311 | 10,100 | 79 | 1,700 | 334 | 1,320 | 363 | 13,800 | 363 | 1,860 |
| 50,000 | 8 | 240 | 82 | 4,130 | 17 | 474 | 81 | 490 | 92 | 5,340 | 92 | 1,060 |
| 70,000 | 5 | 178 | 39 | 2,610 | 9 | 356 | 38 | 587 | 45 | 3,730 | 45 | 914 |
| 100,000 | 4 | 211 | 18 | 1,650 | 4 | 192 | 14 | 401 | 21 | 2,450 | 21 | 730 |
| 150,000 | 2 | 204 | 6 | 750 | 1 | 66 | 6 | 228 | 7 | 1,250 | 7 | 411 |
| 200,000 | 2 | 508 | 7 | 1,710 | 2 | 178 | 6 | 1,370 | 8 | 3,760 | 8 | 1,410 |
| All Ranges | 179 | 3,660 | 1,100 | 32,500 | 435 | 7,650 | 1,240 | 5,000 | 1,500 | 48,800 | 1,500 | 7,950 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 6 | 40 | 63 | 625 | 50 | 493 | 94 | 31 | 105 | 1,190 | 105 | 12 |
| 12,000 | 11 | 80 | 147 | 1,810 | 76 | 856 | 188 | 83 | 210 | 2,820 | 210 | 107 |
| 15,000 | 13 | 103 | 205 | 3,310 | 73 | 962 | 231 | 129 | 260 | 4,500 | 260 | 328 |
| 20,000 | 14 | 152 | 225 | 4,980 | 65 | 1,030 | 242 | 263 | 264 | 6,420 | 264 | 680 |
| 30,000 | 13 | 197 | 159 | 5,210 | 31 | 583 | 170 | 704 | 179 | 6,700 | 179 | 881 |
| 50,000 | 3 | 95 | 29 | 1,390 | 5 | 141 | 30 | 251 | 33 | 1,880 | 33 | 350 |
| 70,000 | 2 | 90 | 12 | 682 | 2 | 64 | 12 | 273 | 13 | 1,110 | 13 | 261 |
| 100,000 | 1 | 80 | 4 | 350 | 1 | 40 | 4 | 138 | 5 | 609 | 5 | 176 |
| 150,000 | - | 27 | 1 | 97 | .. | .. | 1 | 73 | 1 | 209 | 1 | 67 |
| 200,000 | 1 | 103 | 1 | 222 | .. | .. | 2 | 353 | 2 | 703 | 2 | 254 |
| All Ranges | 65 | 967 | 846 | 18,700 | 305 | 4,200 | 974 | 2,300 | 1,070 | 26,100 | 1,070 | 3,120 |

3.11 Income and tax, by gender, region and country, 2015-16

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 |
| East of England | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 29 | 254 | 104 | 1,040 | 74 | 731 | 143 | 63 | 185 | 2,090 | 185 | 22 |
| 12,000 | 48 | 449 | 240 | 2,890 | 161 | 1,870 | 325 | 189 | 400 | 5,400 | 400 | 206 |
| 15,000 | 68 | 807 | 379 | 5,960 | 187 | 2,630 | 459 | 364 | 561 | 9,750 | 561 | 709 |
| 20,000 | 96 | 1,540 | 585 | 13,000 | 215 | 3,820 | 663 | 878 | 783 | 19,200 | 783 | 2,060 |
| 30,000 | 77 | 1,600 | 594 | 19,400 | 154 | 3,380 | 650 | 2,840 | 712 | 27,200 | 712 | 3,680 |
| 50,000 | 18 | 493 | 172 | 8,540 | 37 | 1,100 | 175 | 1,290 | 197 | 11,400 | 197 | 2,220 |
| 70,000 | 12 | 499 | 91 | 6,090 | 18 | 665 | 91 | 1,360 | 104 | 8,610 | 104 | 2,120 |
| 100,000 | 8 | 510 | 48 | 4,470 | 9 | 439 | 39 | 1,080 | 55 | 6,500 | 55 | 1,950 |
| 150,000 | 4 | 373 | 15 | 2,050 | 3 | 152 | 13 | 479 | 18 | 3,050 | 18 | 1,030 |
| 200,000 | 7 | 2,210 | 22 | 6,640 | 4 | 291 | 22 | 3,860 | 26 | 13,000 | 26 | 4,930 |
| All Ranges | 367 | 8,750 | 2,250 | 70,000 | 861 | 15,100 | 2,580 | 12,400 | 3,040 | 106,000 | 3,040 | 18,900 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 20 | 179 | 36 | 359 | 32 | 328 | 51 | 22 | 79 | 889 | 79 | 10 |
| 12,000 | 33 | 332 | 92 | 1,070 | 84 | 1,010 | 136 | 77 | 184 | 2,490 | 184 | 98 |
| 15,000 | 49 | 632 | 165 | 2,560 | 102 | 1,520 | 210 | 175 | 281 | 4,890 | 281 | 354 |
| 20,000 | 73 | 1,300 | 324 | 7,190 | 131 | 2,430 | 369 | 462 | 462 | 11,400 | 462 | 1,230 |
| 30,000 | 56 | 1,250 | 382 | 12,500 | 108 | 2,500 | 420 | 1,800 | 470 | 18,000 | 470 | 2,460 |
| 50,000 | 13 | 370 | 123 | 6,120 | 28 | 858 | 124 | 841 | 141 | 8,190 | 141 | 1,610 |
| 70,000 | 8 | 339 | 69 | 4,730 | 14 | 535 | 68 | 897 | 78 | 6,500 | 78 | 1,620 |
| 100,000 | 6 | 368 | 38 | 3,630 | 7 | 361 | 30 | 742 | 43 | 5,100 | 43 | 1,540 |
| 150,000 | 3 | 313 | 13 | 1,780 | 2 | 137 | 11 | 364 | 15 | 2,590 | 15 | 878 |
| 200,000 | 6 | 2,000 | 19 | 5,980 | 3 | 242 | 18 | 3,080 | 22 | 11,300 | 22 | 4,300 |
| All Ranges | 268 | 7,080 | 1,260 | 45,900 | 512 | 9,910 | 1,440 | 8,460 | 1,770 | 71,400 | 1,770 | 14,100 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 9 | 75 | 68 | 684 | 41 | 403 | 92 | 41 | 106 | 1,200 | 106 | 12 |
| 12,000 | 15 | 117 | 148 | 1,820 | 77 | 865 | 189 | 112 | 217 | 2,910 | 217 | 108 |
| 15,000 | 19 | 176 | 214 | 3,390 | 84 | 1,110 | 250 | 189 | 280 | 4,860 | 280 | 355 |
| 20,000 | 23 | 244 | 262 | 5,790 | 84 | 1,390 | 293 | 416 | 321 | 7,840 | 321 | 831 |
| 30,000 | 21 | 355 | 211 | 6,910 | 45 | 880 | 231 | 1,040 | 242 | 9,190 | 242 | 1,220 |
| 50,000 | 5 | 124 | 49 | 2,420 | 9 | 238 | 52 | 449 | 56 | 3,230 | 56 | 611 |
| 70,000 | 3 | 160 | 22 | 1,360 | 4 | 130 | 23 | 461 | 26 | 2,110 | 26 | 503 |
| 100,000 | 2 | 142 | 10 | 836 | 2 | 78 | 9 | 343 | 12 | 1,400 | 12 | 411 |
| 150,000 | 1 | 59 | 2 | 270 | - | 15 | 2 | 115 | 3 | 459 | 3 | 150 |
| 200,000 | 1 | 214 | 3 | 664 | 1 | 49 | 3 | 787 | 4 | 1,710 | 4 | 628 |
| All Ranges | 99 | 1,670 | 990 | 24,100 | 348 | 5,150 | 1,150 | 3,950 | 1,270 | 34,900 | 1,270 | 4,830 |
| London | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 50 | 467 | 123 | 1,240 | 51 | 505 | 138 | 109 | 208 | 2,320 | 208 | 29 |
| 12,000 | 85 | 859 | 298 | 3,650 | 113 | 1,310 | 328 | 258 | 452 | 6,080 | 452 | 235 |
| 15,000 | 102 | 1,320 | 468 | 7,530 | 141 | 2,010 | 481 | 465 | 650 | 11,300 | 650 | 837 |
| 20,000 | 138 | 2,370 | 801 | 18,300 | 163 | 2,770 | 807 | 1,240 | 1,000 | 24,700 | 1,000 | 2,680 |
| 30,000 | 111 | 2,360 | 919 | 30,900 | 140 | 2,830 | 942 | 4,250 | 1,050 | 40,400 | 1,050 | 5,500 |
| 50,000 | 30 | 827 | 304 | 15,500 | 37 | 1,080 | 301 | 2,010 | 335 | 19,500 | 335 | 3,840 |
| 70,000 | 20 | 744 | 181 | 12,600 | 19 | 727 | 175 | 2,370 | 198 | 16,400 | 198 | 4,080 |
| 100,000 | 15 | 943 | 101 | 10,100 | 11 | 518 | 77 | 1,870 | 112 | 13,400 | 112 | 4,100 |
| 150,000 | 8 | 819 | 40 | 5,830 | 4 | 262 | 32 | 965 | 46 | 7,880 | 46 | 2,680 |
| 200,000 | 24 | 12,100 | 71 | 28,800 | 7 | 618 | 66 | 9,460 | 85 | 50,900 | 85 | 19,500 |
| All Ranges | 584 | 22,800 | 3,310 | 134,000 | 687 | 12,600 | 3,350 | 23,000 | 4,130 | 193,000 | 4,130 | 43,500 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 36 | 342 | 52 | 522 | 20 | 204 | 53 | 51 | 100 | 1,120 | 100 | 15 |
| 12,000 | 61 | 654 | 132 | 1,600 | 52 | 615 | 139 | 127 | 223 | 2,990 | 223 | 116 |
| 15,000 | 77 | 1,080 | 216 | 3,440 | 70 | 1,050 | 210 | 236 | 333 | 5,810 | 333 | 431 |
| 20,000 | 105 | 1,980 | 399 | 9,070 | 87 | 1,570 | 392 | 644 | 536 | 13,300 | 536 | 1,450 |
| 30,000 | 77 | 1,820 | 500 | 16,600 | 85 | 1,840 | 508 | 2,560 | 591 | 22,800 | 591 | 3,110 |
| 50,000 | 19 | 559 | 182 | 9,320 | 24 | 775 | 179 | 1,200 | 204 | 11,900 | 204 | 2,360 |
| 70,000 | 13 | 491 | 121 | 8,490 | 13 | 515 | 115 | 1,520 | 132 | 11,000 | 132 | 2,750 |
| 100,000 | 11 | 651 | 71 | 7,110 | 8 | 397 | 53 | 1,250 | 78 | 9,400 | 78 | 2,890 |
| 150,000 | 6 | 589 | 30 | 4,430 | 3 | 212 | 24 | 636 | 34 | 5,860 | 34 | 2,000 |
| 200,000 | 20 | 10,800 | 57 | 24,700 | 6 | 523 | 53 | 7,560 | 69 | 43,600 | 69 | 16,800 |
| All Ranges | 425 | 19,000 | 1,760 | 85,300 | 369 | 7,690 | 1,730 | 15,800 | 2,300 | 128,000 | 2,300 | 32,000 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 15 | 125 | 71 | 719 | 31 | 301 | 85 | 57 | 107 | 1,200 | 107 | 14 |
| 12,000 | 24 | 205 | 166 | 2,050 | 61 | 693 | 189 | 130 | 229 | 3,080 | 229 | 119 |
| 15,000 | 25 | 235 | 252 | 4,090 | 71 | 958 | 271 | 230 | 317 | 5,510 | 317 | 407 |
| 20,000 | 33 | 390 | 403 | 9,250 | 76 | 1,210 | 414 | 594 | 464 | 11,400 | 464 | 1,230 |
| 30,000 | 33 | 548 | 419 | 14,300 | 54 | 990 | 433 | 1,690 | 458 | 17,600 | 458 | 2,390 |
| 50,000 | 10 | 267 | 121 | 6,220 | 13 | 308 | 122 | 814 | 131 | 7,610 | 131 | 1,480 |
| 70,000 | 7 | 254 | 60 | 4,100 | 6 | 212 | 59 | 844 | 66 | 5,410 | 66 | 1,330 |
| 100,000 | 5 | 292 | 30 | 2,960 | 3 | 121 | 24 | 621 | 33 | 3,990 | 33 | 1,210 |
| 150,000 | 2 | 230 | 10 | 1,400 | 1 | 50 | 9 | 329 | 12 | 2,010 | 12 | 680 |
| 200,000 | 4 | 1,280 | 13 | 4,040 | 1 | 95 | 13 | 1,890 | 16 | 7,310 | 16 | 2,680 |
| All Ranges | 158 | 3,830 | 1,540 | 49,200 | 318 | 4,930 | 1,620 | 7,210 | 1,830 | 65,100 | 1,830 | 11,500 |

3.11 Income and tax, by gender, region and country, 2015-16

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 | | | | | | | | | | | | | |
| 10,600 ^(a) | 40 | 343 | 135 | 1,330 | 110 | 1,080 | 199 | 113 | 256 | 2,880 | 256 | 32 | |
| 12,000 | 78 | 734 | 329 | 3,910 | 217 | 2,520 | 444 | 290 | 553 | 7,460 | 553 | 286 | |
| 15,000 | 97 | 1,150 | 562 | 8,790 | 277 | 3,880 | 676 | 618 | 829 | 14,400 | 829 | 1,050 | |
| 20,000 | 136 | 2,120 | 853 | 18,800 | 338 | 6,060 | 995 | 1,450 | 1,160 | 28,400 | 1,160 | 3,050 | |
| 30,000 | 118 | 2,390 | 900 | 28,800 | 262 | 6,170 | 1,010 | 4,960 | 1,100 | 42,300 | 1,100 | 5,980 | |
| 50,000 | 29 | 815 | 289 | 14,200 | 70 | 2,150 | 296 | 2,320 | 334 | 19,500 | 334 | 3,810 | |
| 70,000 | 19 | 757 | 164 | 10,900 | 36 | 1,480 | 166 | 2,640 | 190 | 15,700 | 190 | 3,860 | |
| 100,000 | 15 | 924 | 89 | 8,410 | 19 | 979 | 73 | 1,960 | 103 | 12,300 | 103 | 3,700 | |
| 150,000 | 7 | 643 | 31 | 4,190 | 6 | 365 | 27 | 966 | 36 | 6,160 | 36 | 2,080 | |
| 200,000 | 13 | 4,100 | 45 | 15,200 | 7 | 749 | 43 | 5,890 | 53 | 25,900 | 53 | 9,810 | |
| All Ranges | 552 | 14,000 | 3,400 | 114,000 | 1,340 | 25,400 | 3,930 | 21,200 | 4,610 | 175,000 | 4,610 | 33,300 | |
| Male | | | | | | | | | | | | | |
| 10,600 ^(a) | 26 | 234 | 45 | 445 | 42 | 421 | 66 | 45 | 102 | 1,150 | 102 | 13 | |
| 12,000 | 52 | 529 | 118 | 1,380 | 97 | 1,160 | 162 | 103 | 235 | 3,180 | 235 | 125 | |
| 15,000 | 69 | 893 | 240 | 3,740 | 139 | 2,050 | 291 | 260 | 398 | 6,950 | 398 | 503 | |
| 20,000 | 99 | 1,700 | 440 | 9,660 | 199 | 3,790 | 523 | 729 | 642 | 15,900 | 642 | 1,710 | |
| 30,000 | 82 | 1,790 | 560 | 17,900 | 181 | 4,530 | 633 | 3,020 | 708 | 27,300 | 708 | 3,700 | |
| 50,000 | 20 | 580 | 205 | 10,100 | 54 | 1,770 | 207 | 1,450 | 239 | 13,900 | 239 | 2,760 | |
| 70,000 | 13 | 515 | 123 | 8,320 | 27 | 1,180 | 122 | 1,710 | 141 | 11,700 | 141 | 2,900 | |
| 100,000 | 11 | 659 | 70 | 6,790 | 15 | 823 | 56 | 1,340 | 80 | 9,610 | 80 | 2,920 | |
| 150,000 | 6 | 518 | 26 | 3,590 | 5 | 319 | 22 | 682 | 30 | 5,110 | 30 | 1,730 | |
| 200,000 | 11 | 3,660 | 39 | 13,500 | 6 | 658 | 36 | 4,660 | 45 | 22,500 | 45 | 8,570 | |
| All Ranges | 390 | 11,100 | 1,870 | 75,500 | 764 | 16,700 | 2,120 | 14,000 | 2,620 | 117,000 | 2,620 | 24,900 | |
| Female | | | | | | | | | | | | | |
| 10,600 ^(a) | 14 | 109 | 90 | 889 | 68 | 662 | 134 | 68 | 154 | 1,730 | 154 | 18 | |
| 12,000 | 26 | 205 | 210 | 2,530 | 121 | 1,360 | 282 | 187 | 318 | 4,280 | 318 | 161 | |
| 15,000 | 29 | 252 | 322 | 5,040 | 138 | 1,830 | 385 | 358 | 431 | 7,490 | 431 | 544 | |
| 20,000 | 36 | 424 | 413 | 9,130 | 140 | 2,280 | 473 | 718 | 513 | 12,500 | 513 | 1,330 | |
| 30,000 | 36 | 597 | 340 | 10,800 | 81 | 1,640 | 377 | 1,950 | 396 | 15,000 | 396 | 1,980 | |
| 50,000 | 9 | 234 | 83 | 4,070 | 16 | 388 | 89 | 861 | 96 | 5,550 | 96 | 1,050 | |
| 70,000 | 6 | 242 | 41 | 2,530 | 9 | 300 | 44 | 929 | 48 | 4,000 | 48 | 956 | |
| 100,000 | 4 | 266 | 19 | 1,620 | 4 | 157 | 17 | 623 | 22 | 2,660 | 22 | 780 | |
| 150,000 | 1 | 125 | 5 | 600 | 1 | 46 | 5 | 285 | 6 | 1,060 | 6 | 345 | |
| 200,000 | 2 | 443 | 6 | 1,610 | 1 | 91 | 7 | 1,230 | 8 | 3,370 | 8 | 1,240 | |
| All Ranges | 163 | 2,900 | 1,530 | 38,800 | 578 | 8,750 | 1,810 | 7,200 | 1,980 | 57,700 | 1,980 | 8,410 | |
| South West | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |
| 10,600 ^(a) | 29 | 219 | 92 | 883 | 71 | 691 | 131 | 81 | 166 | 1,870 | 166 | 20 | |
| 12,000 | 53 | 461 | 235 | 2,800 | 155 | 1,770 | 320 | 205 | 388 | 5,240 | 388 | 200 | |
| 15,000 | 69 | 731 | 392 | 6,150 | 201 | 2,790 | 481 | 423 | 581 | 10,100 | 581 | 731 | |
| 20,000 | 90 | 1,310 | 537 | 11,700 | 223 | 3,910 | 627 | 901 | 728 | 17,800 | 728 | 1,890 | |
| 30,000 | 67 | 1,310 | 485 | 15,200 | 159 | 3,530 | 552 | 2,770 | 600 | 22,800 | 600 | 3,030 | |
| 50,000 | 17 | 480 | 117 | 5,450 | 36 | 1,050 | 124 | 1,100 | 140 | 8,070 | 140 | 1,550 | |
| 70,000 | 10 | 409 | 56 | 3,430 | 16 | 593 | 58 | 1,090 | 67 | 5,520 | 67 | 1,330 | |
| 100,000 | 8 | 505 | 26 | 2,230 | 8 | 355 | 24 | 755 | 32 | 3,840 | 32 | 1,120 | |
| 150,000 | 3 | 267 | 8 | 994 | 2 | 156 | 8 | 366 | 10 | 1,780 | 10 | 584 | |
| 200,000 | 4 | 877 | 9 | 2,340 | 3 | 220 | 10 | 2,230 | 11 | 5,670 | 11 | 2,130 | |
| All Ranges | 349 | 6,570 | 1,960 | 51,100 | 873 | 15,100 | 2,340 | 9,920 | 2,720 | 82,700 | 2,720 | 12,600 | |
| Male | | | | | | | | | | | | | |
| 10,600 ^(a) | 18 | 155 | 30 | 285 | 32 | 323 | 48 | 25 | 70 | 788 | 70 | 9 | |
| 12,000 | 34 | 318 | 86 | 1,000 | 75 | 883 | 127 | 78 | 169 | 2,280 | 169 | 89 | |
| 15,000 | 45 | 544 | 182 | 2,840 | 107 | 1,550 | 225 | 187 | 294 | 5,130 | 294 | 372 | |
| 20,000 | 65 | 1,060 | 308 | 6,710 | 142 | 2,610 | 363 | 457 | 440 | 10,800 | 440 | 1,170 | |
| 30,000 | 49 | 1,010 | 325 | 10,200 | 114 | 2,710 | 371 | 1,720 | 410 | 15,600 | 410 | 2,110 | |
| 50,000 | 12 | 340 | 87 | 4,110 | 28 | 867 | 91 | 692 | 104 | 6,010 | 104 | 1,170 | |
| 70,000 | 7 | 268 | 44 | 2,800 | 13 | 498 | 44 | 697 | 52 | 4,260 | 52 | 1,040 | |
| 100,000 | 6 | 359 | 21 | 1,820 | 6 | 297 | 18 | 500 | 25 | 2,970 | 25 | 874 | |
| 150,000 | 2 | 211 | 7 | 864 | 2 | 141 | 7 | 266 | 9 | 1,480 | 9 | 488 | |
| 200,000 | 3 | 769 | 8 | 2,170 | 2 | 202 | 8 | 1,730 | 10 | 4,870 | 10 | 1,840 | |
| All Ranges | 240 | 5,030 | 1,100 | 32,800 | 520 | 10,100 | 1,300 | 6,350 | 1,580 | 54,300 | 1,580 | 9,160 | |
| Female | | | | | | | | | | | | | |
| 10,600 ^(a) | 10 | 64 | 62 | 598 | 39 | 368 | 84 | 56 | 96 | 1,090 | 96 | 11 | |
| 12,000 | 20 | 142 | 148 | 1,800 | 80 | 884 | 194 | 127 | 219 | 2,950 | 219 | 112 | |
| 15,000 | 24 | 186 | 210 | 3,300 | 94 | 1,240 | 257 | 236 | 287 | 4,970 | 287 | 359 | |
| 20,000 | 25 | 254 | 229 | 4,950 | 81 | 1,300 | 264 | 444 | 287 | 6,940 | 287 | 726 | |
| 30,000 | 18 | 303 | 161 | 4,960 | 44 | 828 | 181 | 1,060 | 190 | 7,150 | 190 | 926 | |
| 50,000 | 5 | 140 | 30 | 1,340 | 8 | 179 | 33 | 409 | 36 | 2,070 | 36 | 381 | |
| 70,000 | 3 | 141 | 12 | 632 | 3 | 95 | 14 | 391 | 15 | 1,260 | 15 | 292 | |
| 100,000 | 2 | 146 | 6 | 413 | 2 | 58 | 6 | 255 | 7 | 872 | 7 | 244 | |
| 150,000 | 1 | 56 | 1 | 129 | - | 14 | 1 | 100 | 2 | 300 | 2 | 96 | |
| 200,000 | 1 | 108 | 1 | 173 | 1 | 18 | 2 | 497 | 2 | 796 | 2 | 265 | |
| All Ranges | 108 | 1,540 | 860 | 18,300 | 353 | 4,980 | 1,040 | 3,570 | 1,140 | 28,400 | 1,140 | 3,430 | |

3.11 Income and tax, by gender, region and country, 2015-16

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 |
| Wales | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 12 | 103 | 48 | 480 | 42 | 425 | 74 | 31 | 92 | 1,040 | 92 | 111 |
| 12,000 | 23 | 200 | 130 | 1,570 | 92 | 1,070 | 182 | 80 | 217 | 2,920 | 217 | 212 |
| 15,000 | 26 | 282 | 209 | 3,300 | 102 | 1,450 | 249 | 151 | 299 | 5,190 | 299 | 377 |
| 20,000 | 33 | 444 | 276 | 6,130 | 113 | 2,060 | 319 | 309 | 367 | 8,940 | 367 | 955 |
| 30,000 | 26 | 456 | 241 | 7,900 | 69 | 1,390 | 260 | 863 | 281 | 10,600 | 281 | 1,420 |
| 50,000 | 6 | 146 | 49 | 2,430 | 13 | 346 | 50 | 304 | 56 | 3,230 | 56 | 621 |
| 70,000 | 3 | 157 | 19 | 1,250 | 4 | 139 | 19 | 277 | 22 | 1,830 | 22 | 438 |
| 100,000 | 3 | 194 | 9 | 765 | 2 | 77 | 7 | 206 | 10 | 1,240 | 10 | 357 |
| 150,000 | 1 | 118 | 2 | 275 | 1 | 40 | 2 | 99 | 3 | 531 | 3 | 171 |
| 200,000 | 1 | 129 | 2 | 456 | - | 21 | 2 | 430 | 2 | 1,040 | 2 | 374 |
| All Ranges | 134 | 2,230 | 986 | 24,600 | 438 | 7,020 | 1,160 | 2,750 | 1,350 | 36,600 | 1,350 | 4,840 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 9 | 78 | 17 | 158 | 18 | 191 | 28 | 15 | 39 | 442 | 39 | 5 |
| 12,000 | 16 | 153 | 55 | 645 | 46 | 535 | 78 | 38 | 102 | 1,370 | 102 | 53 |
| 15,000 | 20 | 233 | 105 | 1,660 | 58 | 844 | 125 | 77 | 162 | 2,810 | 162 | 204 |
| 20,000 | 24 | 356 | 159 | 3,500 | 74 | 1,400 | 185 | 176 | 222 | 5,430 | 222 | 583 |
| 30,000 | 19 | 336 | 156 | 5,100 | 50 | 1,040 | 169 | 581 | 185 | 7,050 | 185 | 956 |
| 50,000 | 4 | 104 | 38 | 1,860 | 10 | 273 | 38 | 200 | 42 | 2,440 | 42 | 476 |
| 70,000 | 2 | 93 | 15 | 992 | 3 | 103 | 14 | 184 | 17 | 1,370 | 17 | 334 |
| 100,000 | 2 | 142 | 7 | 626 | 2 | 66 | 6 | 145 | 8 | 979 | 8 | 285 |
| 150,000 | 1 | 95 | 2 | 231 | - | 29 | 2 | 77 | 3 | 433 | 3 | 138 |
| 200,000 | 1 | 99 | 2 | 424 | - | 17 | 2 | 334 | 2 | 874 | 2 | 325 |
| All Ranges | 98 | 1,690 | 555 | 15,200 | 262 | 4,500 | 645 | 1,830 | 782 | 23,200 | 782 | 3,360 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 3 | 25 | 31 | 321 | 24 | 234 | 47 | 16 | 53 | 598 | 53 | 6 |
| 12,000 | 7 | 47 | 75 | 927 | 46 | 535 | 104 | 42 | 115 | 1,550 | 115 | 59 |
| 15,000 | 6 | 49 | 104 | 1,650 | 44 | 610 | 125 | 73 | 137 | 2,380 | 137 | 173 |
| 20,000 | 8 | 89 | 118 | 2,640 | 39 | 654 | 134 | 132 | 144 | 3,510 | 144 | 371 |
| 30,000 | 7 | 120 | 85 | 2,800 | 18 | 354 | 91 | 282 | 95 | 3,560 | 95 | 469 |
| 50,000 | 2 | 42 | 12 | 564 | 3 | 73 | 13 | 104 | 14 | 784 | 14 | 146 |
| 70,000 | 1 | 65 | 4 | 260 | 1 | 35 | 5 | 93 | 6 | 454 | 6 | 104 |
| 100,000 | 1 | 52 | 2 | 139 | - | 11 | 2 | 60 | 2 | 263 | 2 | 72 |
| 150,000 | .. | .. | - | 44 | .. | .. | - | 22 | 1 | 99 | 1 | 33 |
| 200,000 | .. | .. | - | .. | .. | .. | - | 96 | .. | 162 | .. | 49 |
| All Ranges | 36 | 541 | 431 | 9,380 | 176 | 2,520 | 520 | 921 | 568 | 13,400 | 568 | 1,480 |
| Scotland | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 18 | 146 | 90 | 908 | 70 | 703 | 131 | 47 | 160 | 1,800 | 160 | 20 |
| 12,000 | 33 | 301 | 232 | 2,830 | 146 | 1,700 | 307 | 123 | 368 | 4,950 | 368 | 191 |
| 15,000 | 42 | 451 | 368 | 5,910 | 162 | 2,280 | 427 | 211 | 508 | 8,850 | 508 | 649 |
| 20,000 | 53 | 733 | 554 | 12,500 | 201 | 3,510 | 617 | 514 | 703 | 17,200 | 703 | 1,850 |
| 30,000 | 49 | 922 | 531 | 17,700 | 125 | 2,660 | 565 | 1,720 | 609 | 23,000 | 609 | 3,110 |
| 50,000 | 13 | 394 | 120 | 6,080 | 29 | 770 | 121 | 682 | 137 | 7,920 | 137 | 1,540 |
| 70,000 | 9 | 405 | 58 | 3,890 | 11 | 406 | 56 | 726 | 66 | 5,430 | 66 | 1,320 |
| 100,000 | 7 | 500 | 28 | 2,630 | 5 | 202 | 22 | 495 | 32 | 3,820 | 32 | 1,110 |
| 150,000 | 3 | 288 | 8 | 1,160 | 1 | 78 | 7 | 190 | 10 | 1,710 | 10 | 552 |
| 200,000 | 3 | 1,140 | 9 | 2,420 | 2 | 136 | 9 | 1,590 | 11 | 5,290 | 11 | 1,950 |
| All Ranges | 230 | 5,280 | 2,000 | 56,000 | 752 | 12,400 | 2,260 | 6,300 | 2,600 | 80,000 | 2,600 | 12,300 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 12 | 99 | 28 | 270 | 32 | 331 | 45 | 19 | 64 | 718 | 64 | 8 |
| 12,000 | 23 | 226 | 86 | 1,060 | 63 | 757 | 114 | 53 | 155 | 2,090 | 155 | 82 |
| 15,000 | 28 | 331 | 158 | 2,530 | 81 | 1,200 | 184 | 99 | 238 | 4,160 | 238 | 306 |
| 20,000 | 38 | 568 | 306 | 6,890 | 118 | 2,140 | 335 | 268 | 400 | 9,860 | 400 | 1,070 |
| 30,000 | 34 | 672 | 333 | 11,200 | 87 | 1,940 | 354 | 1,070 | 389 | 14,900 | 389 | 2,030 |
| 50,000 | 9 | 277 | 88 | 4,500 | 23 | 607 | 87 | 448 | 100 | 5,830 | 100 | 1,150 |
| 70,000 | 6 | 251 | 44 | 3,070 | 9 | 344 | 42 | 471 | 50 | 4,130 | 50 | 1,020 |
| 100,000 | 5 | 363 | 23 | 2,210 | 4 | 166 | 17 | 333 | 26 | 3,070 | 26 | 897 |
| 150,000 | 2 | 229 | 7 | 1,030 | 1 | 72 | 6 | 132 | 9 | 1,460 | 9 | 471 |
| 200,000 | 3 | 930 | 8 | 2,190 | 2 | 107 | 7 | 1,260 | 9 | 4,480 | 9 | 1,650 |
| All Ranges | 160 | 3,950 | 1,080 | 34,900 | 419 | 7,660 | 1,190 | 4,150 | 1,440 | 50,700 | 1,440 | 8,690 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 7 | 47 | 62 | 638 | 38 | 372 | 85 | 28 | 96 | 1,090 | 96 | 12 |
| 12,000 | 10 | 75 | 145 | 1,780 | 83 | 942 | 192 | 70 | 213 | 2,860 | 213 | 109 |
| 15,000 | 14 | 119 | 210 | 3,380 | 80 | 1,080 | 243 | 112 | 270 | 4,680 | 270 | 343 |
| 20,000 | 15 | 165 | 248 | 5,570 | 84 | 1,370 | 282 | 245 | 303 | 7,350 | 303 | 776 |
| 30,000 | 15 | 251 | 198 | 6,530 | 38 | 717 | 210 | 654 | 220 | 8,160 | 220 | 1,070 |
| 50,000 | 4 | 117 | 32 | 1,580 | 6 | 163 | 34 | 234 | 37 | 2,090 | 37 | 389 |
| 70,000 | 3 | 154 | 13 | 827 | 2 | 62 | 14 | 255 | 16 | 1,300 | 16 | 301 |
| 100,000 | 2 | 137 | 5 | 419 | 1 | 36 | 5 | 162 | 6 | 754 | 6 | 210 |
| 150,000 | 1 | 59 | 1 | 131 | .. | .. | 1 | 58 | 2 | 254 | 2 | 80 |
| 200,000 | 1 | 208 | 1 | 238 | - | 29 | 1 | 335 | 2 | 810 | 2 | 304 |
| All Ranges | 70 | 1,330 | 916 | 21,100 | 333 | 4,780 | 1,070 | 2,150 | 1,160 | 29,300 | 1,160 | 3,600 |

3.11 Income and tax, by gender, region and country, 2015-16

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 |
| Northern Ireland | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| 10,600 ^(a) | 9 | 75 | 32 | 312 | 15 | 133 | 33 | 13 | 47 | 533 | 47 | 6 |
| 12,000 | 15 | 140 | 83 | 1,030 | 36 | 404 | 94 | 30 | 119 | 1,600 | 119 | 62 |
| 15,000 | 18 | 198 | 123 | 2,000 | 40 | 544 | 129 | 51 | 161 | 2,790 | 161 | 204 |
| 20,000 | 20 | 260 | 155 | 3,570 | 46 | 792 | 164 | 116 | 193 | 4,740 | 193 | 509 |
| 30,000 | 21 | 342 | 131 | 4,340 | 33 | 687 | 139 | 415 | 154 | 5,790 | 154 | 776 |
| 50,000 | 5 | 128 | 23 | 1,130 | 6 | 172 | 23 | 159 | 28 | 1,590 | 28 | 297 |
| 70,000 | 4 | 146 | 10 | 656 | 3 | 94 | 10 | 148 | 13 | 1,040 | 13 | 250 |
| 100,000 | 3 | 164 | 5 | 430 | 1 | 49 | 4 | 116 | 6 | 760 | 6 | 214 |
| 150,000 | 1 | 88 | 1 | 140 | - | 15 | 1 | 66 | 2 | 309 | 2 | 98 |
| 200,000 | 1 | 216 | 1 | 212 | - | 27 | 2 | 281 | 2 | 737 | 2 | 254 |
| All Ranges | 97 | 1,760 | 565 | 13,800 | 180 | 2,920 | 600 | 1,400 | 725 | 19,900 | 725 | 2,670 |
| Male | | | | | | | | | | | | |
| 10,600 ^(a) | 7 | 57 | 13 | 126 | 6 | 56 | 13 | 5 | 22 | 244 | 22 | 3 |
| 12,000 | 12 | 113 | 34 | 424 | 17 | 197 | 38 | 14 | 55 | 747 | 55 | 30 |
| 15,000 | 14 | 156 | 65 | 1,050 | 21 | 296 | 64 | 24 | 88 | 1,530 | 88 | 113 |
| 20,000 | 16 | 213 | 87 | 2,010 | 26 | 448 | 90 | 71 | 112 | 2,750 | 112 | 298 |
| 30,000 | 16 | 258 | 78 | 2,530 | 23 | 477 | 81 | 261 | 94 | 3,530 | 94 | 478 |
| 50,000 | 4 | 93 | 16 | 756 | 4 | 123 | 16 | 110 | 19 | 1,080 | 19 | 205 |
| 70,000 | 3 | 102 | 8 | 513 | 2 | 78 | 8 | 110 | 10 | 803 | 10 | 195 |
| 100,000 | 2 | 120 | 4 | 357 | 1 | 43 | 4 | 88 | 5 | 607 | 5 | 172 |
| 150,000 | 1 | 64 | 1 | 124 | .. | .. | 1 | 52 | 1 | 252 | 1 | 80 |
| 200,000 | 1 | 168 | 1 | 195 | .. | .. | 1 | 205 | 2 | 584 | 2 | 200 |
| All Ranges | 73 | 1,340 | 307 | 8,100 | 101 | 1,750 | 316 | 939 | 407 | 12,100 | 407 | 1,770 |
| Female | | | | | | | | | | | | |
| 10,600 ^(a) | 3 | 18 | 19 | 186 | 9 | 77 | 21 | 8 | 26 | 289 | 26 | 3 |
| 12,000 | 3 | 28 | 48 | 601 | 19 | 207 | 55 | 16 | 63 | 852 | 63 | 32 |
| 15,000 | 5 | 42 | 59 | 944 | 18 | 249 | 65 | 27 | 73 | 1,260 | 73 | 91 |
| 20,000 | 5 | 47 | 68 | 1,560 | 20 | 344 | 74 | 46 | 82 | 2,000 | 82 | 212 |
| 30,000 | 5 | 83 | 53 | 1,810 | 10 | 209 | 57 | 154 | 61 | 2,260 | 61 | 298 |
| 50,000 | 1 | 35 | 8 | 370 | 2 | 49 | 8 | 49 | 9 | 503 | 9 | 92 |
| 70,000 | 1 | 44 | 2 | 143 | .. | .. | 3 | 38 | 3 | 241 | 3 | 55 |
| 100,000 | 1 | 44 | 1 | 73 | .. | .. | 1 | 29 | 1 | 152 | 1 | 42 |
| 150,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 57 | .. | 18 |
| 200,000 | .. | .. | .. | .. | .. | .. | .. | 77 | .. | 153 | .. | 54 |
| All Ranges | 24 | 413 | 259 | 5,720 | 78 | 1,170 | 284 | 457 | 318 | 7,760 | 318 | 897 |

Source: Survey of Personal Incomes 2015-16
Table updated February 2018

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 £10,600 for 2015-16 (see Annex B for details).

Notes on the Table

Income and tax, by gender, region and country, 2015-16

- 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 2015-16.
- 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 2015-16 are included, whereas Table 3.10 includes all people with a self employment source in 2015-16. 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 2015-16 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 258 for people with low combined pay and pensions. In all, about 410,000 individuals were selected from NPS for inclusion in the 2015-16 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 264 for employees and occupational pensioners with smaller income or tax for 2015-16. In all, about 322,000 individuals were selected from SA for inclusion in the 2015-16 SPI.

(c) For claims cases, there were around 12,900 cases on the Claims system and these have all been 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 745,000 valid cases on the 2015-16 final SPI file.

Coverage of the SPI

Not all of the individuals in the SPI sample are taxpayers. About 22 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 (£10,600 for 2015-16), 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 2015-16.

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 2015-16 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 |
|-----------------------------------|--------------------|--------------------|-------------|-------------------------------|------------------|
| | | Lower limit | Upper limit | | |
| | Number (thousands) | 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 $\frac{1}{\sqrt{x}}$, 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 2015-16 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. From 2015-16 the starting rate of tax for savings income was reduced from 10% to 0%, and the amount of savings income that the new 0% rate applies to was increased from £2,880 to £5,000. For more information please see the following briefing: <https://www.gov.uk/government/publications/issue-briefing-starting-tax-rate-for-savings-interest/issue-briefing-starting-tax-rate-for-savings-interest>

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.