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Personal Incomes Statistics 2016-17

Tables 3.1-3.11

Additionally including
Experimental Statistics
Tables 3.16 and 3.17



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About these statistics

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

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

New or updated statistics in this release

2016-17 SPI

This release contains the first release of personal incomes statistics from the Survey of Personal Incomes for 2016-17. There are no new or updated statistics for earlier years.

For the first time, this release also includes Experimental Statistics (newly developed statistics) on Income Tax liabilities from non-savings/non-dividend (NSND) income, “earned income”. These new tables have been introduced to reflect the devolution of Income Tax to Scotland in the Scotland Act 2012 and the Scotland Act 2016. The tables will allow users to compare Income Tax due on earned income for taxpayers as identified by the Scottish taxpayer indicator (table 3.16) and taxpayers who are identified as having a Scottish residential postcode at the end of the tax year only (table 3.17). These tables are most likely to be of interest to users interested in Income Tax devolution. Comparing the Experimental Statistics presented in tables 3.16 and 3.17 may be of interest as previous to the taxpayer indicator which identifies Scottish taxpayers as set out in the Scotland Acts was available, the residential postcode was used as a proxy to identify Scottish taxpayers.

The Dividend Allowance and Savings Allowance were introduced in 2016-17 and these have introduced a step change in how savings and dividend income can be compared between 2015-16 and 2016-17.

- From 6 April 2016, dividend taxation was reformed by replacing the Dividend Tax Credit with a £5,000 dividend allowance, and increasing the rates of tax paid by 7.5 percentage points in each band, to 7.5% for basic rate, 32.5% for higher rate, and 38.1% for additional rate. We believe the increase in dividend taxation rates encouraged some individuals to take more dividend income in 2015-16 under the lower tax rates, and less in 2016-17 under higher tax rates which resulted in an increase in dividend income in 2015-16, and a reduction in 2016-17 when compared to the previous year. With the introduction of the Dividend Allowance and abolition of the dividend tax credit there is a step change in the level of income from dividends. Before 2016-17 the

level of dividend income (and total income) reported in these tables included the tax credit which was notionally added and then taken off when calculating the tax due on dividends. Therefore, from 2016-17 the level of dividends reported will be lower as the tax credit no longer exists to notionally increase the level of dividends.

- From 6 April 2016, if you are a basic rate taxpayer you will be able to earn up to £1,000 in savings Income Tax-free. Higher rate taxpayers will be able to earn up to £500. This is called the Personal Savings Allowance. This means: 1) most people will no longer pay tax on savings interest (i.e. approximately 95% of people with savings income do not pay tax on that income), and 2) banks and building societies will stop deducting tax from your account interest. Therefore, from 2016-17 interest paid net of tax has been combined with interest paid gross when presented in table 3.7. Up until 2015-16 interest paid gross was included in 'other investment income' and interest paid net was included in 'interest from building societies and banks'. From 2016-17 all interest paid net or gross will be included in 'interest from building societies and banks'.

2017-18 SPI

National Statistics from SPI survey data for 2017-18 are expected to be released in January or February 2020. 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.

SECTION 1: Personal Incomes statistics

The statistics in Section 1 provide analyses of the incomes of UK taxpayers and the Income Tax to which they are liable for the 2016-17 tax year based on Tables 3.1 to 3.11 in Section 3. These tables are derived from the annual Survey of Personal Incomes where the latest tax year is 2016-17 (that is 6 April 2016 to 5 April 2017). Data sources and methods are described in more detail in Section 5.

Summary of key statistics

The key findings for tax year 2016-17 are:

- There were 31.2 million individual Income Taxpayers: of these 17.9 million were male and 13.3 million were female (Table 3.2).
- The total income received by Income Taxpayers was £1,040 billion and the total Income Tax liabilities amounted to £174 billion (Table 3.3).
- Of the 31.2 million taxpayers, 83% (25.9 million taxpayers) were liable to pay Income Tax at the basic rate, while 14% (4.4 million taxpayers) were liable at the higher rate, and 1% were liable at the additional rate (0.4 million taxpayers) (Table 3.4). Two per cent (0.6 million taxpayers) were liable to pay Income Tax at the “savers” rate.
- Total income comprises profit, employment and pension income plus property, interest, dividend and other income. The proportions of these in the total in 2016-17 were as follows: (see also Tables 3.5, 3.6 and 3.7):
 - Self-employment income: £85.9 billion (8%)
 - Employment income: £724.0 billion (69%)
 - Pension income: £148.9 billion (14%)
 - Property, interest, dividend and other income: £86.3 billion (8%)
- The South East region had the highest number of taxpayers in 2016-17, with around 4.6 million (15%) of the total figure. However, the region with the highest total income amount was London, with around £198 billion (19%) of all income (see Table 3.11).

Compared with the previous tax year, 2015-16:

- The total number of taxpayers increased by 0.2 million; the number of males increased by 0.1 million, while the number of female taxpayers increased by 0.1 million.
- Taxpayers' total income was approximately the same in both 2015-16 and 2016-17 at £1,040 billion, while total Income Tax due decreased by £4 billion.
- The OBR's Autumn Budget 2018 Economic and Fiscal Outlook estimated that the income of taxpayers was increased due to taxpayers bringing forward dividend income from the 2016-17 tax year 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 OBR estimated that this resulted in income totalling £13.2bn having being brought forward to the earlier tax year.
- The average amount of total income for taxpayers rose by £100 to £33,500 and the average amount of total tax decreased by £170 to £5,580.

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 October 2018 Economic and Fiscal Outlook https://cdn.obr.uk/EFO_October-2018.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 2016-17

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 £23,600 in 2016-17 a 2% increase on the 2015-16 median income of £23,200.

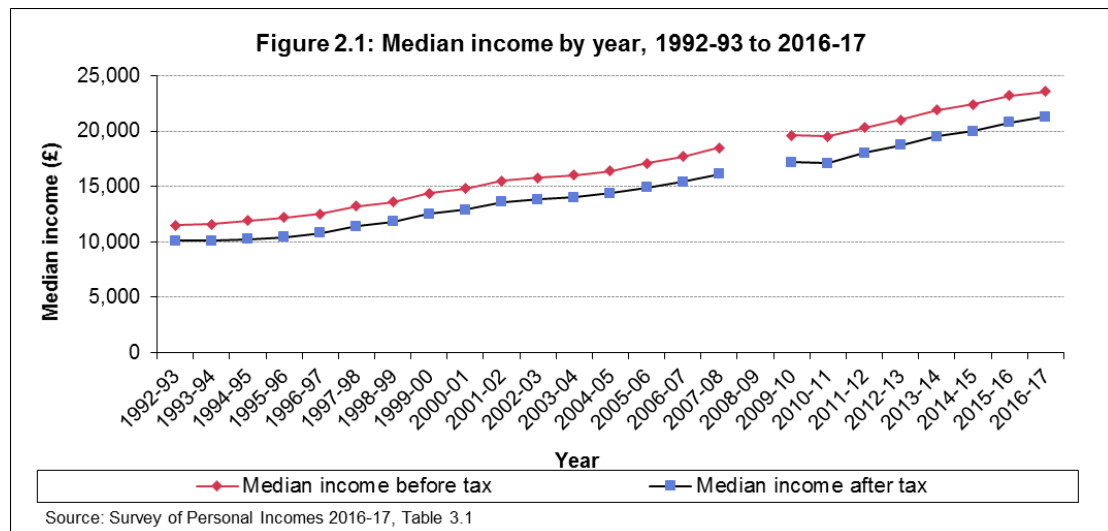


Figure 2.2 illustrates the incomes of taxpayers at the top and bottom of the income distribution. The income level of the 99th percentile increased by 165% from £62,800 in 1992-93 to £166,000 in 2016-17. For those at the 1st percentile, income has increased by 209% over the same period, from £3,630 to £11,200, however as the statistics include only taxpayers at this end of the income distribution the increase is largely a result of the increase in the Personal Allowance for Income Tax. During this time span the personal allowance increased by 219% from £3,445 to £11,000. The median income of those people paying income tax increased by 105% from £11,500 to £23,600 between 1992-93 and 2016-17.

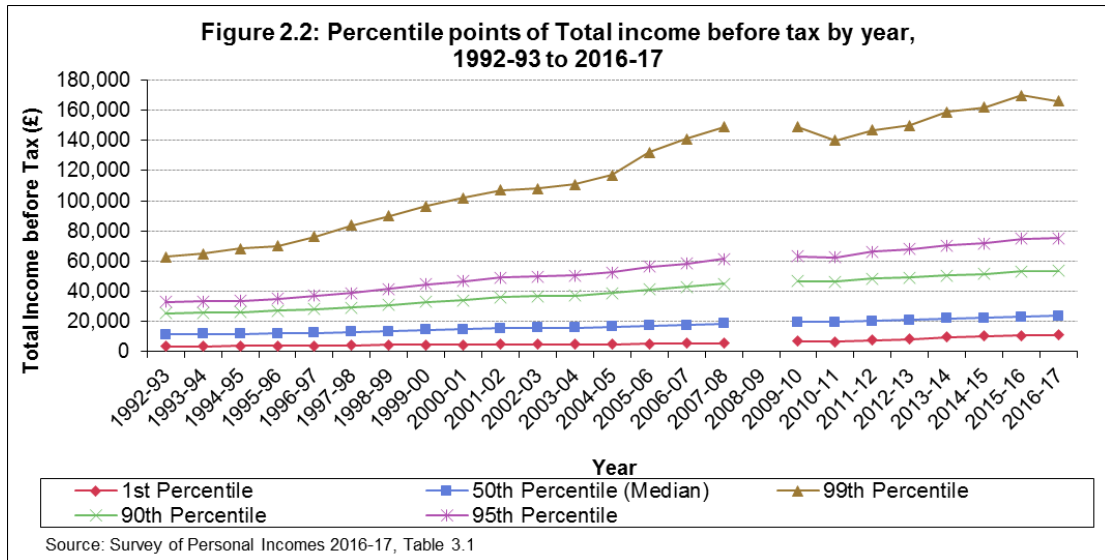


Figure 2.3 shows that in 2016-17, 10% of taxpayers had an income before tax of less than £13,300, while the median income was £23,600. At the upper end of the distribution, 10% of taxpayers had an income before tax of more than £53,600.

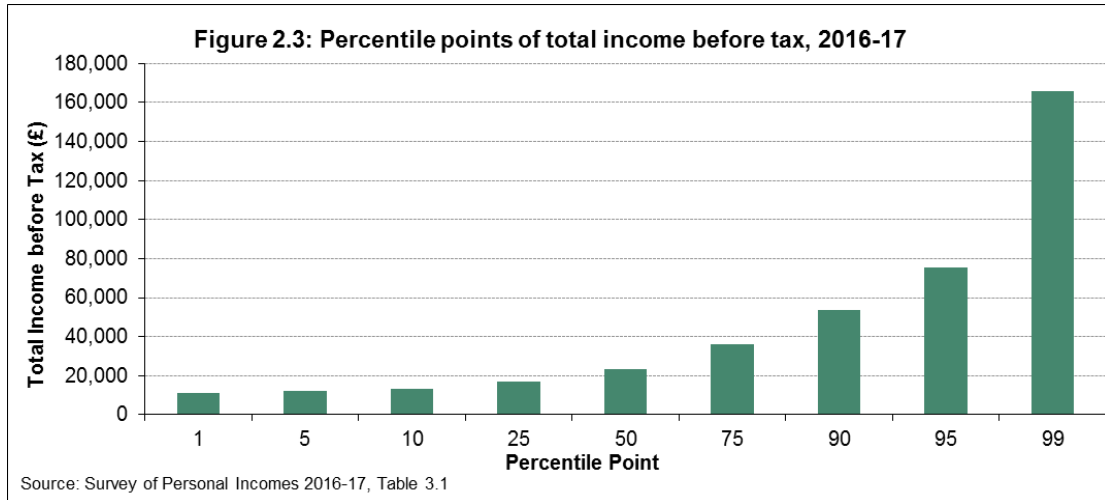


Table 3.1a – in the tables section of this release and at the link below – shows the percentile points from 1 to 99 for total income before and after tax for taxpayers from 1999-00 to 2016-17.

<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, 2016-17
Taxpayers only

Similarly to most tables in this statistics release, 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, table 3.2, 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, for example, part-time. Across all age ranges, median income was £26,100 for males and £20,800 for females.

Figure 2.4 shows that the number of taxpayers peaked at the 45-49 age range for males (1.79 million) and at the 50-54 age range for females (1.42 million).

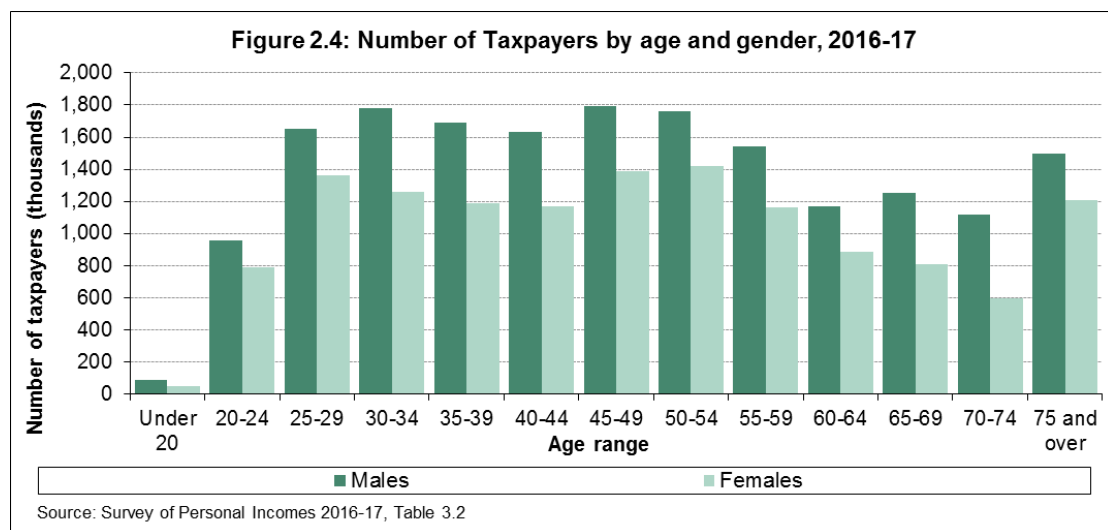


Figure 2.5 shows that male median income peaked at the 45-49 age range (£32,300), while the peak for females was reached at the 35-39 age range (£24,300).

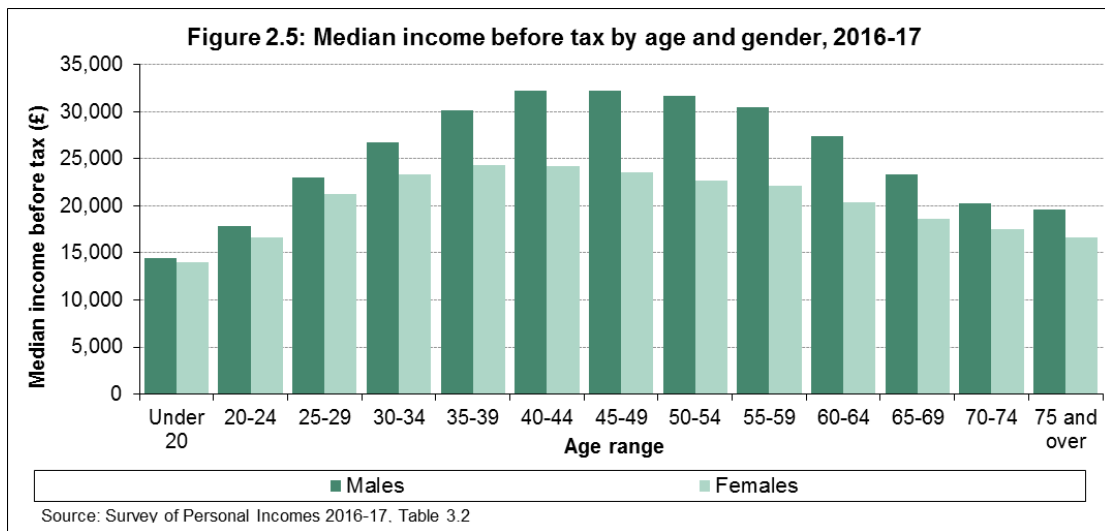


Table 3.3 – Distribution of total income before and after tax by gender, 2016-17
Taxpayers only

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 [October 2018 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](#).

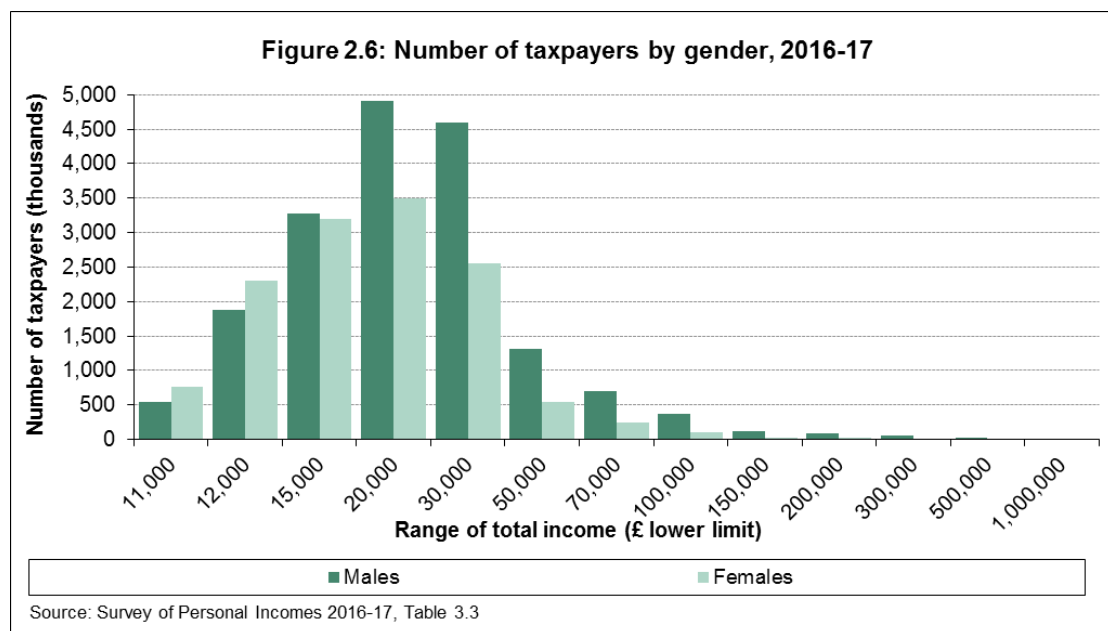
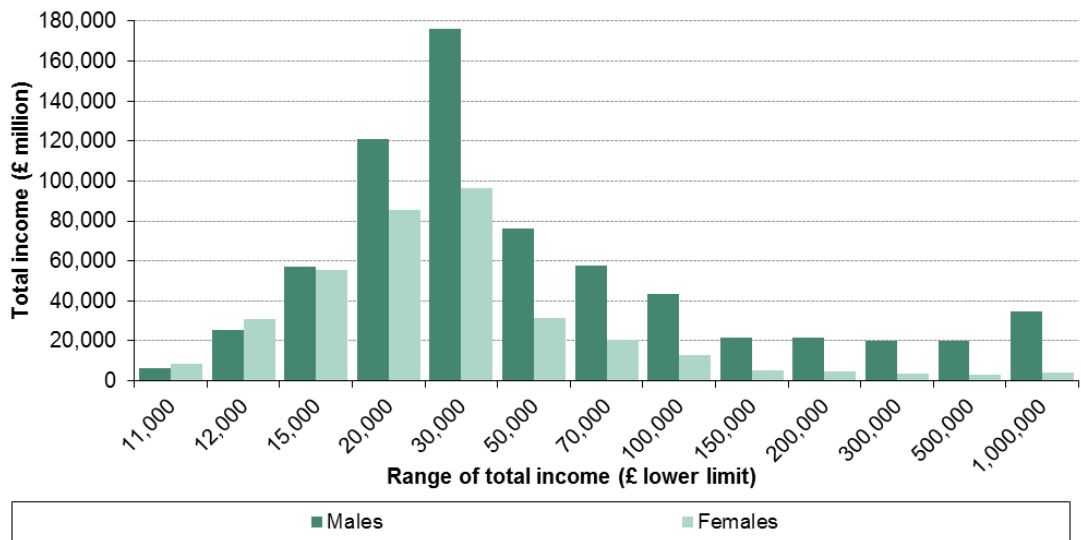
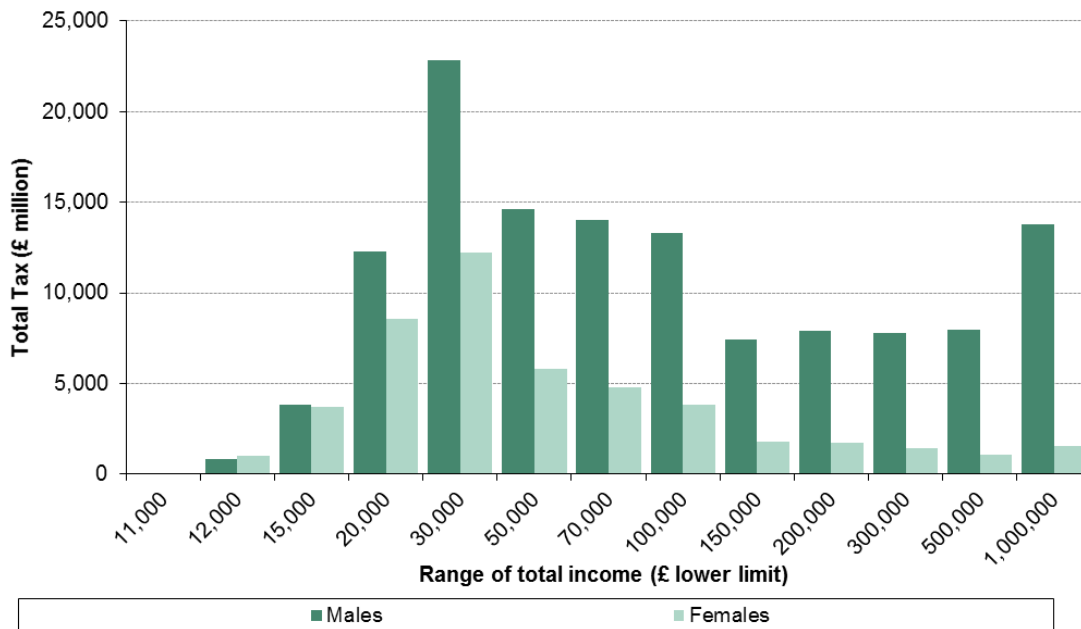


Figure 2.7: Total income before tax by gender, 2016-17



Source: Survey of Personal Incomes 2016-17, Table 3.3

Figure 2.8: Total Tax by gender, 2016-17



Source: Survey of Personal Incomes 2016-17, Table 3.3

Table 3.4 – Income tax liabilities of “savers”, basic, higher and additional rate taxpayers, by largest source of income, 2016-17

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.

An individual's marginal tax rate is the proportion of an extra pound of income that would be paid in Income Tax, which depends on their total taxable income and its composition.

Please note that Table 3.4 can include a number of individuals liable to tax at the additional rate but whose income is below the £150,000 threshold for additional rate. This is due to the Pension Tax Charge, which occurs when a taxpayer makes contributions to their pension above the annual (or lifetime) threshold for tax relief. The charge is the equivalent of taxing these contributions at the taxpayer's marginal tax rate. While this charge uses the Income Tax rates, and it is part of a taxpayer's tax liability, it is strictly the recovery of an excess of tax relief given. The methodology used in the Survey of Personal Incomes keeps this charge separate from a taxpayer's Income Tax liability, which maintains the link between their taxable income and the Income Tax paid. Therefore the amount of total income shown in the table excludes the contributions the taxpayer has made to their pension, but the Income Tax includes the Pension Tax Charge. If an individual has made contributions to their pension but has no income, they will be included in the totals for this table but not in any of the sources of income. See the separate [Income Tax Liabilities Statistics](#) bulletin (Section 1) for an explanation of the calculation of tax liabilities.

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 [October 2018 Economic and Fiscal Outlook](#).

Most taxpayers (25.9 million, 83%) are basic rate taxpayers and account for £57.3 billion (33%) of tax. Higher rate taxpayers (4.4 million, 14%) account for £64.9 billion (37%) of tax. Additional rate taxpayers (0.4 million, 1%) account for £51.5 billion (30%) of tax.

Figure 2.9 shows that most basic, higher and additional rate taxpayers had employment income as their largest source. For most taxpayers liable at the starting rate for saving income (or “savers” rate), income from the property, interest, dividend and other income category was their largest source.

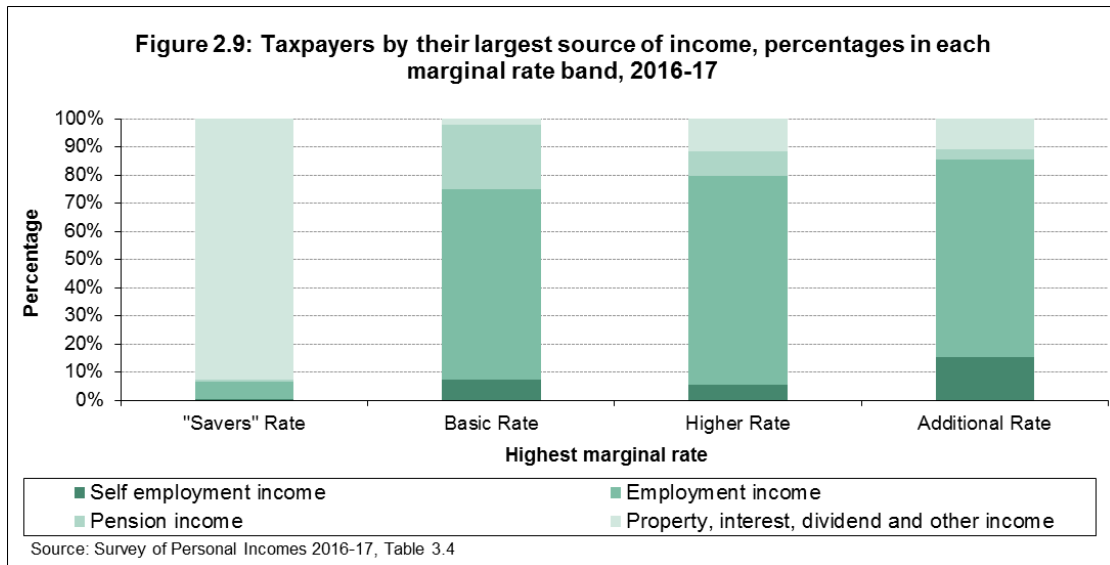


Figure 2.10, below, shows that among additional rate taxpayers there was a larger than average proportion of tax from self-employment income. Among basic rate taxpayers, those with pension income as the largest source (Figure 2.9) accounted for proportionately more of the total tax (Figure 2.10) for basic rate taxpayers. At the starting rate for saving income (or “savers” rate), almost all of the tax came from those with property, interest, dividend and other income as their largest source of income.

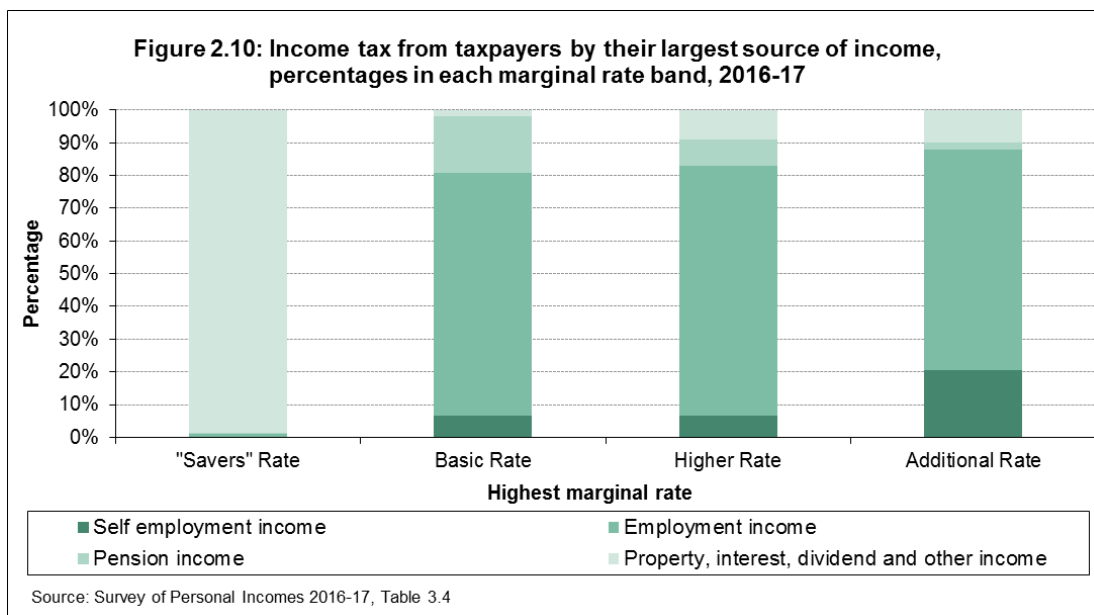


Table 3.5 – Income and deductions, 2016-17

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 [October 2018 Economic and Fiscal Outlook](#).

Figure 2.11 shows that almost all taxpayers had some profit, employment and pension income, and that in each income range between £11,000 and £100,000 more than 72% had some property, interest, dividend and other income. At the upper end of the income distribution (£300,000 and above), again at least 79% of taxpayers had income from the property, interest, dividend and other income category in each income range.

Less than 49% of taxpayers with total income between £20,000 and £30,000 had any deductions and reliefs and the proportion having deductions and reliefs applied declines as income falls. In contrast, for incomes over £30,000, 63% or more of taxpayers in each income range had some deductions and/or 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.

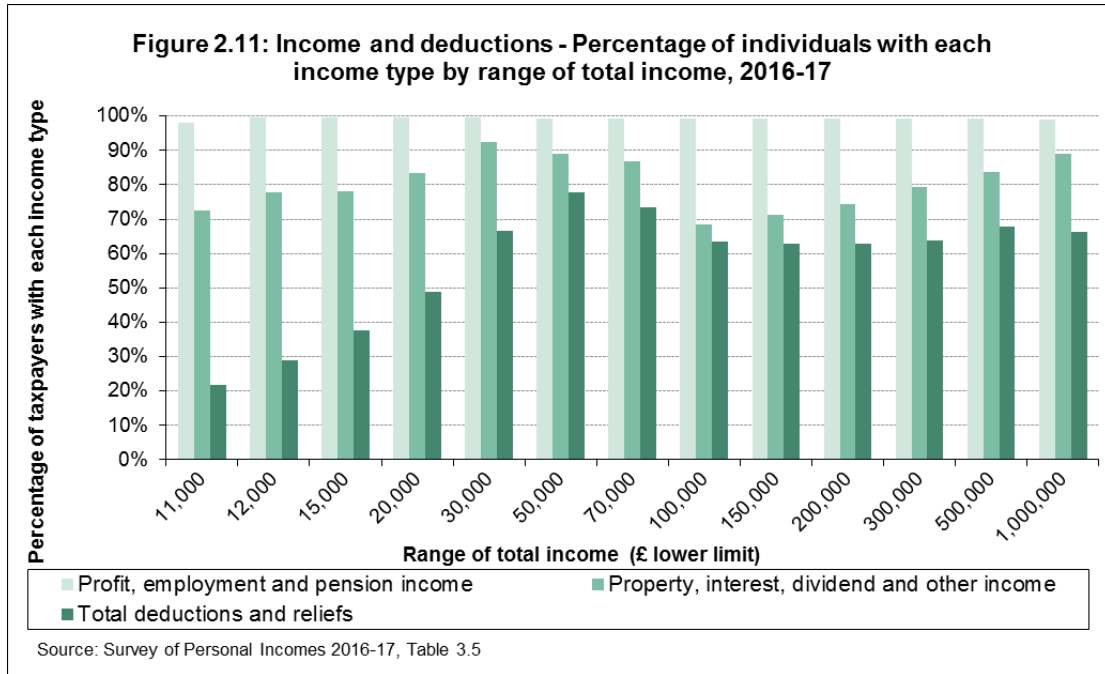


Figure 2.12 shows that profit, employment and pension income was the largest component of total income, but generally accounted for a decreasing share as total income increased. The chart also shows that among the highest incomes, property, interest, dividend and other income accounted for a higher proportion of total income than for those in the lower income ranges. The proportion of total income sheltered by deductions and reliefs was small, at 2.6% on average; 1% or less for incomes under £20,000 and no more than 4.2% on average 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.

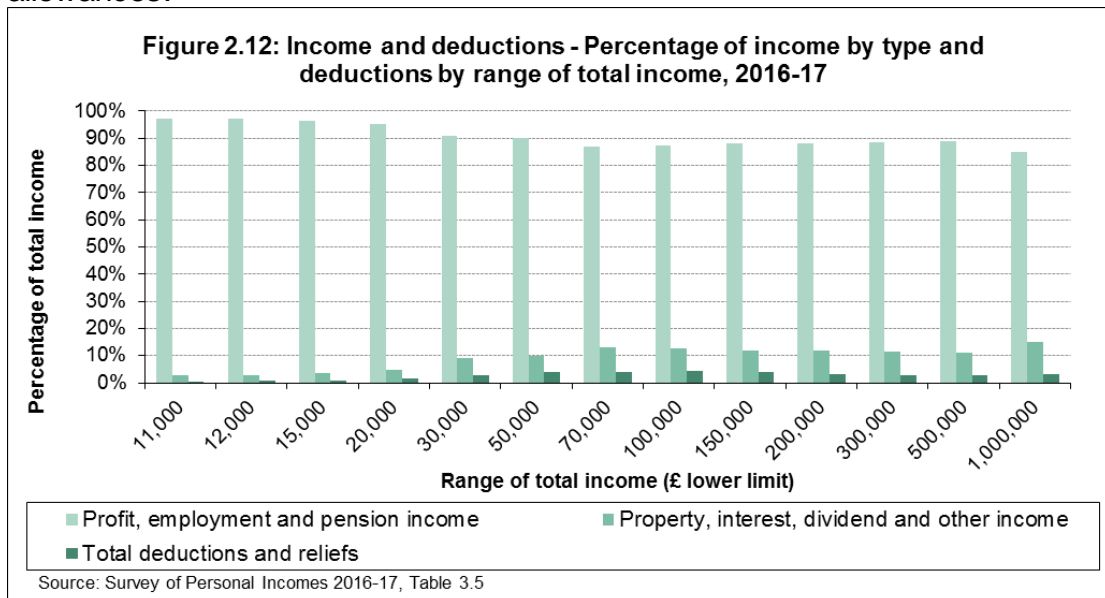


Table 3.6 – Profit, employment and pension income, 2016-17

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 nearly 68% to almost 89%. The proportion with self-employment income is similar (ranging from 9.8% to 13%) for income ranges from £12,000 to £100,000 but then rises in higher income ranges to reach around 42% where total income exceeds £1 million. For incomes below £12,000, the proportion with self-employment income rises to nearly 18%.

About 21% of taxpayers with profit, employment and pension income have National Insurance (NI) / state pension income and 26% have other pension income. The income ranges £11,000 to £20,000 are the only ones where national insurance pensions and all other pensions are over 25%, whilst income ranges £11,000 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%.

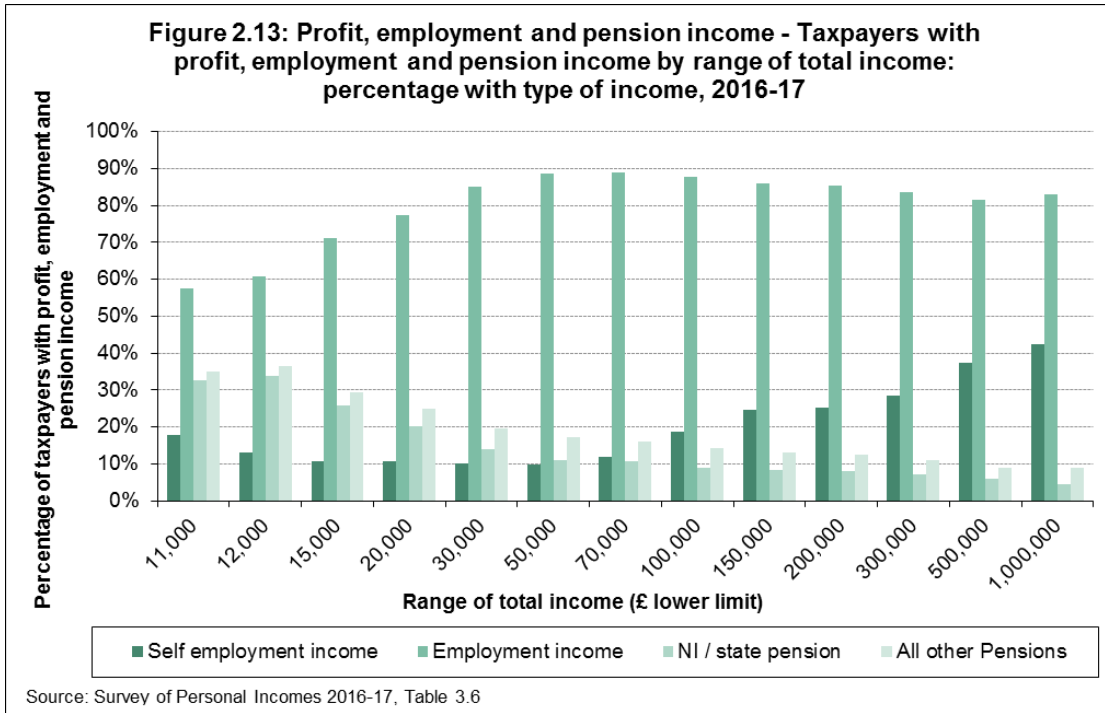


Figure 2.14 shows the percentage share of profit, employment and pension income attributable to the four component categories. Employment income is the largest in each income range. Pensions (National Insurance / state pension and all other pensions) account for significant shares of the overall amount where total income is between £11,000 and £20,000. The share due to self-employment income peaks at 33.8%, where total income exceeds £1 million. The share increases as total income rises from £50,000 and also rises as total income falls from £50,000 to the personal allowance.

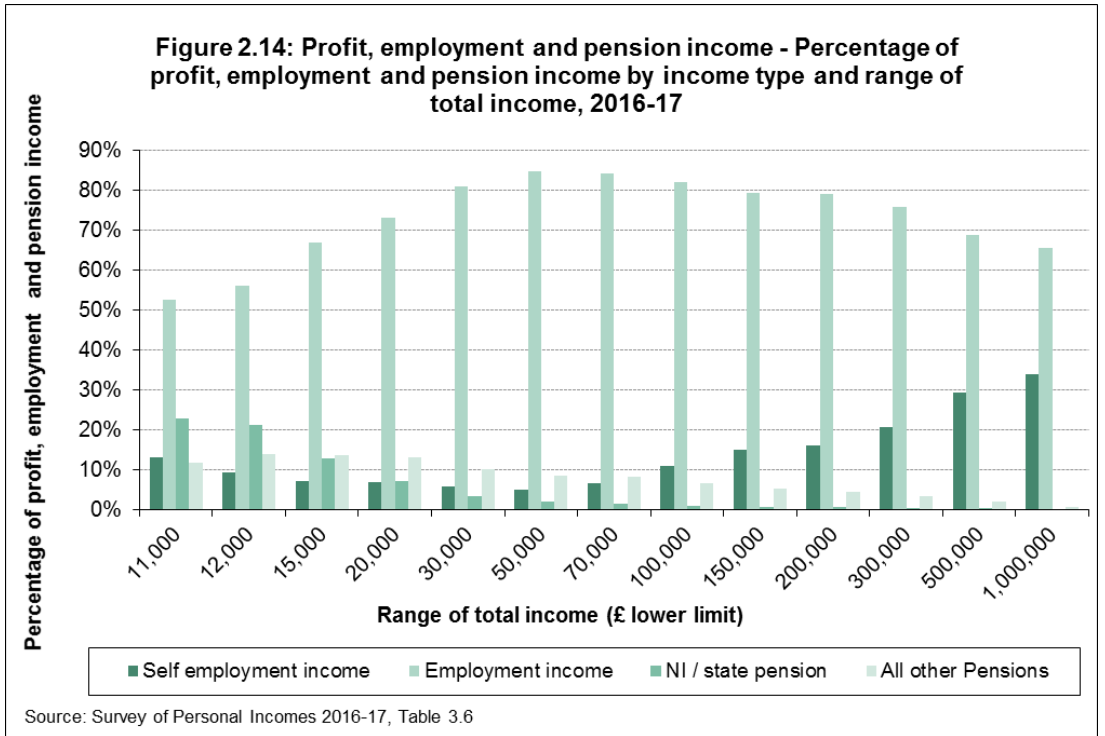


Table 3.7 – Property, interest, dividend and other income, 2016-17

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 [October 2018 Economic and Fiscal Outlook](#).

From 6 April 2016, dividend taxation was reformed by replacing the Dividend Tax Credit with a £5,000 dividend allowance, and increasing the rates of tax paid by 7.5 percentage points in each band, to 7.5% for basic rate, 32.5% for higher rate, and 38.1% for additional rate. We believe the increase in dividend taxation rates encouraged some individuals to take more dividend income in 2015-16 under the lower tax rates, and less in 2016-17 under higher tax rates which resulted in an increase in dividend income in 2015-16, and a reduction in 2016-17 when compared to the previous year. With the introduction of the Dividend Allowance and abolition of the dividend tax credit there is a step change in the level of income from dividends. Before 2016-17 the level of dividend income (and total income) reported in these tables included the tax credit which was notionally added and then taken off when calculating the tax due on dividends. Therefore, from 2016-17 the level of dividends reported will be lower as the tax credit no longer exists to notionally increase the level of dividends.

From 6 April 2016, if you are a basic rate taxpayer you will be able to earn up to £1,000 in savings Income Tax-free. Higher rate taxpayers will be able to earn up to £500. This is called the Personal Savings Allowance. This means: 1) most people will no longer pay tax on savings interest (i.e. approximately 95% of people with savings income do not pay tax on that income), and 2) banks and building societies will stop deducting tax from your account interest. Therefore, from 2016-17 interest paid net of tax has been combined with interest paid gross when presented in table 3.7. Up until 2015-16 interest paid gross was included in 'other investment income' and interest paid net was included in 'interest from building societies and banks'. From 2016-17 all interest paid net or gross will be included in 'interest from building societies and banks'.

Figure 2.15 shows that almost 83% or more of taxpayers with property, interest, dividend and other income have interest from building societies and banks if their total income is between £11,000 and £100,000. The proportion is lower for higher levels of total income but remains above 73% 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 77%.

The proportion of individuals with property income is less than 10% in income ranges between £11,000 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 38% of taxpayer cases with total income between £500,000 and £1 million, and to nearly 48% 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%.

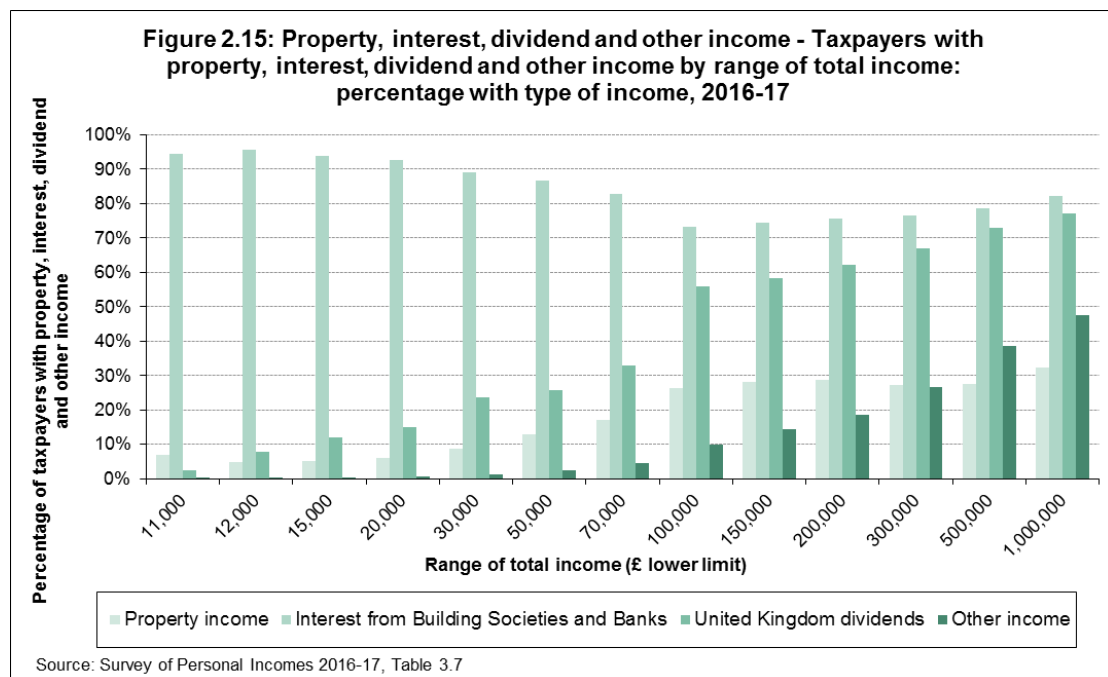


Figure 2.16 shows the percentage share of property, interest, dividend and other income attributable to each income type. For total incomes above £30,000, around 69% or more of property, interest, dividend and other income is due to dividends. In contrast, for total incomes between £11,000 and £15,000, they account for 37.6% or less.

Interest accounts for as much as 31% 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 40% or more at lower income levels (below £20,000) to less than 6% for total incomes of £1 million or more.

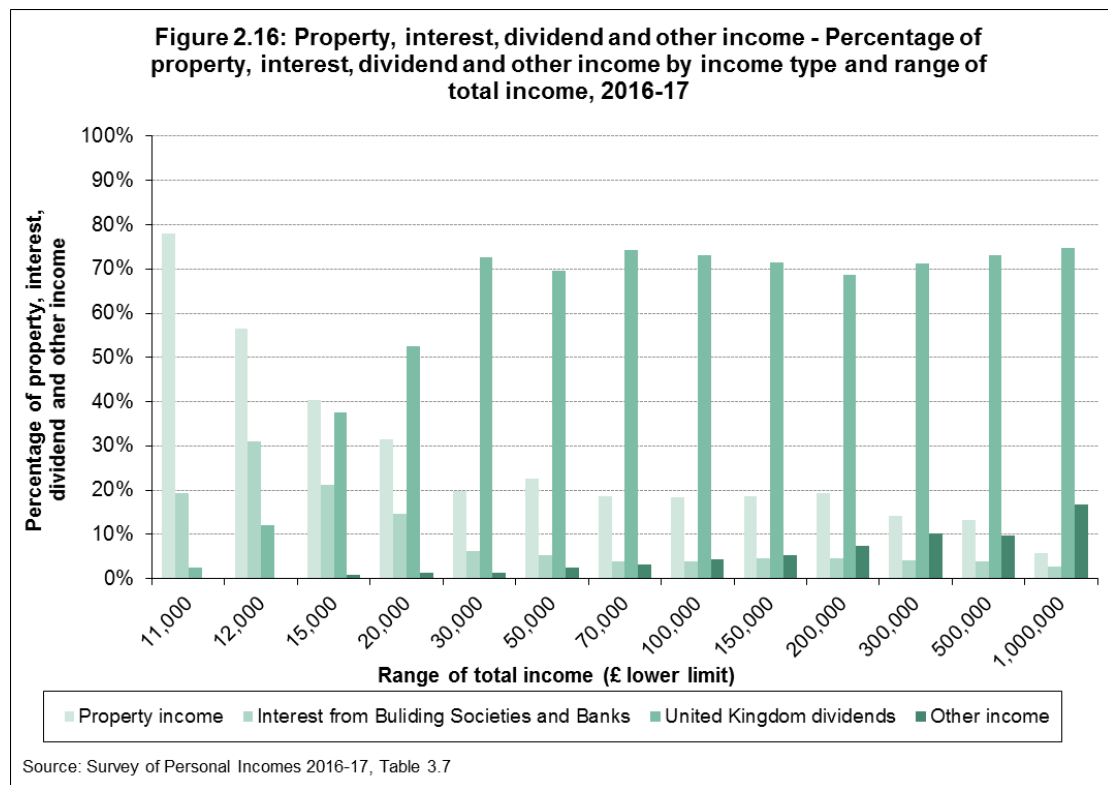


Table 3.8 – Deductions and reliefs, 2016-17

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 Section 5).

Figure 2.17 shows the proportion of taxpayers with relief for contributions to occupational pensions varies across ranges of total income from 26% to 82%. The likelihood of having such a relief exceeds around 49% where total income is below £70,000.

The proportion of taxpayers with relief for personal pension contributions varies between nearly 22% and around 57%. It falls to just under 43% for total income below £30,000 and increases to 41% for income in the range from £50,000 to £100,000, before falling to 22% for those with income over £1 million.

The proportion of taxpayers with relief for other interest, charges and deductions is below 11% 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%.

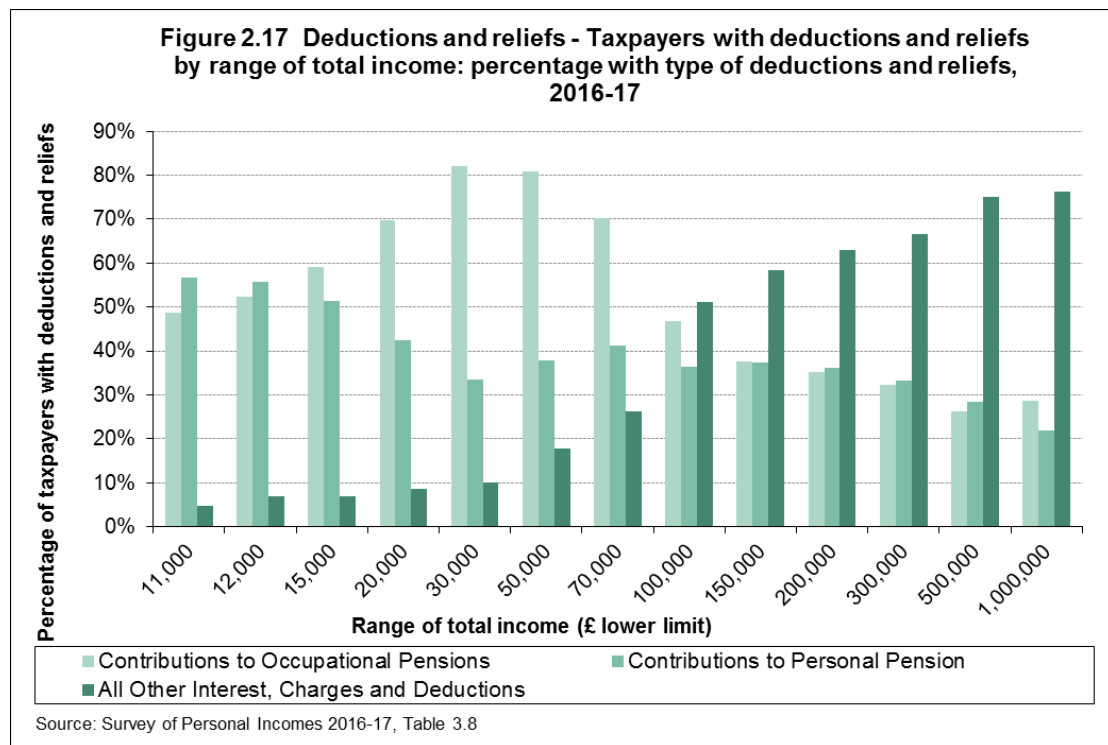


Figure 2.18 shows what proportion of total reliefs and deductions in each income range is accounted for by each relief type. Occupational pensions are more than 60% of the total amount in each income range below £70,000 and most of the rest in these income ranges is personal pension. For incomes above £100,000, reliefs for personal pensions predominate until, for incomes above £500,000, other reliefs become more important.

Contributions to occupational pensions account for nearly 5% to 75% of all deductions and reliefs, depending on total income. They exceed 60% of all deductions and reliefs where total income is less than £70,000 but fall to under 23% where total income exceeds £200,000.

Contributions to personal pensions account for 4% to 61% of all deductions and reliefs, again depending on total income. They exceed 23% in income ranges from £70,000 to £1 million. For incomes above £1 million, they account for around 4% 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 91% for incomes over £1 million.

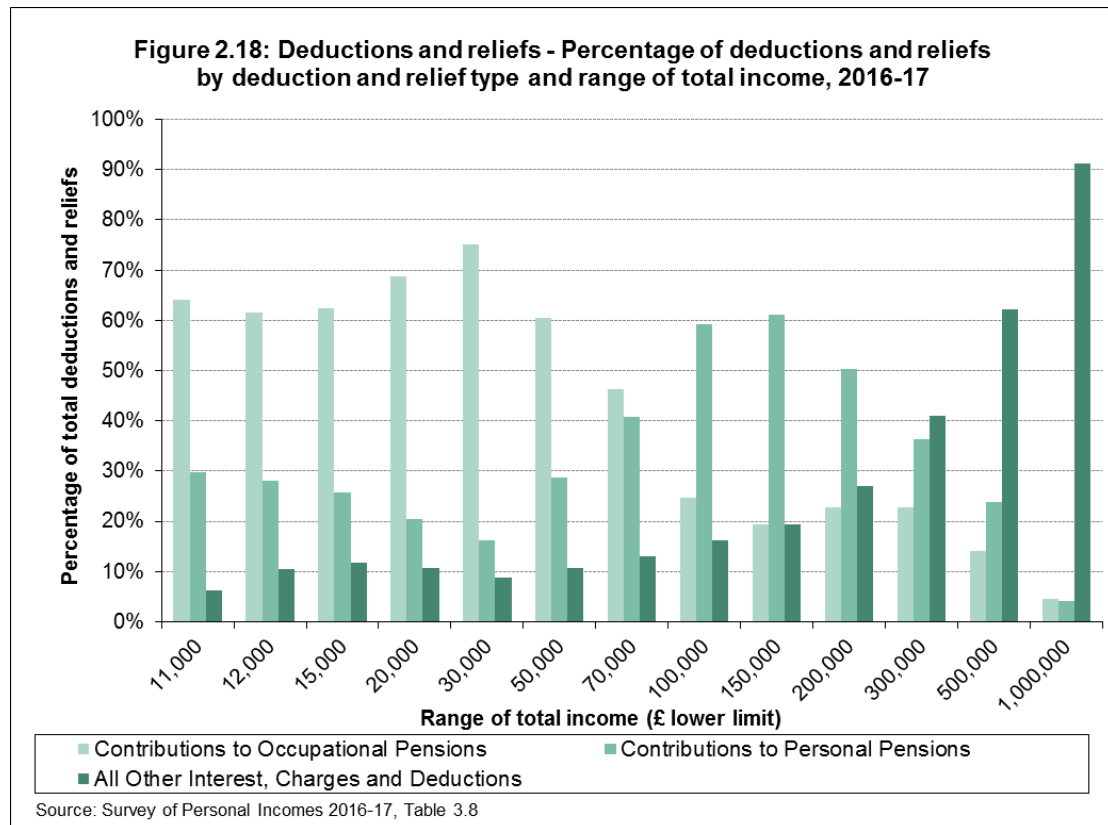


Table 3.9 – Self-employment income assessable to tax, 2016-17

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 5.99 million self-employment sources, accounting for £97 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. Section 5 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.

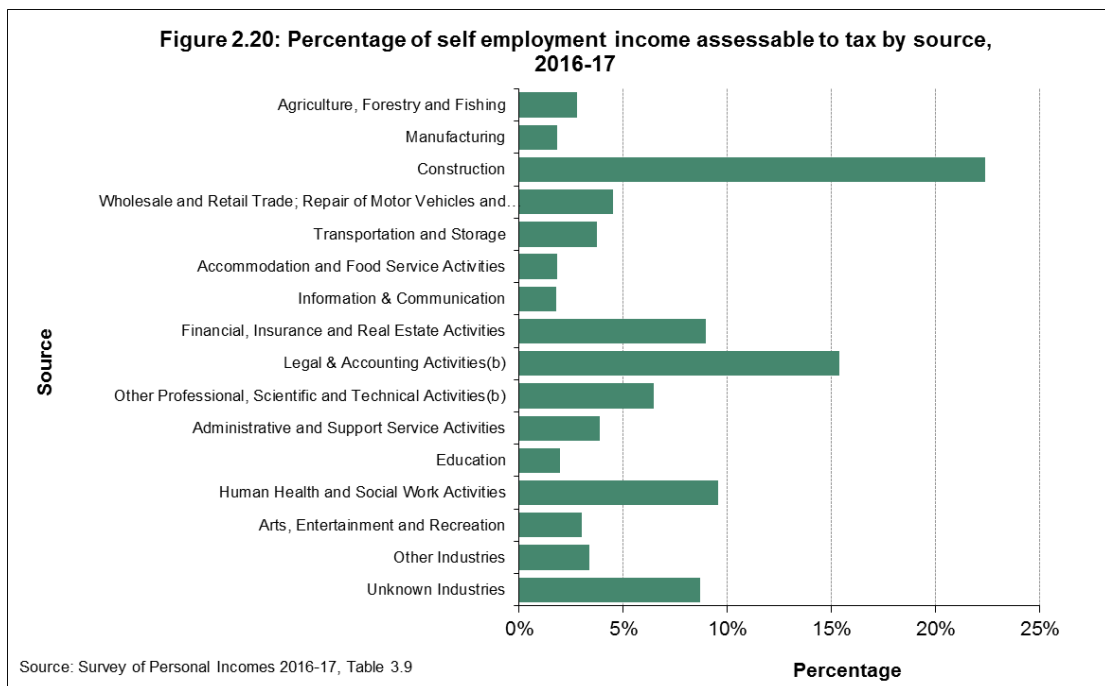
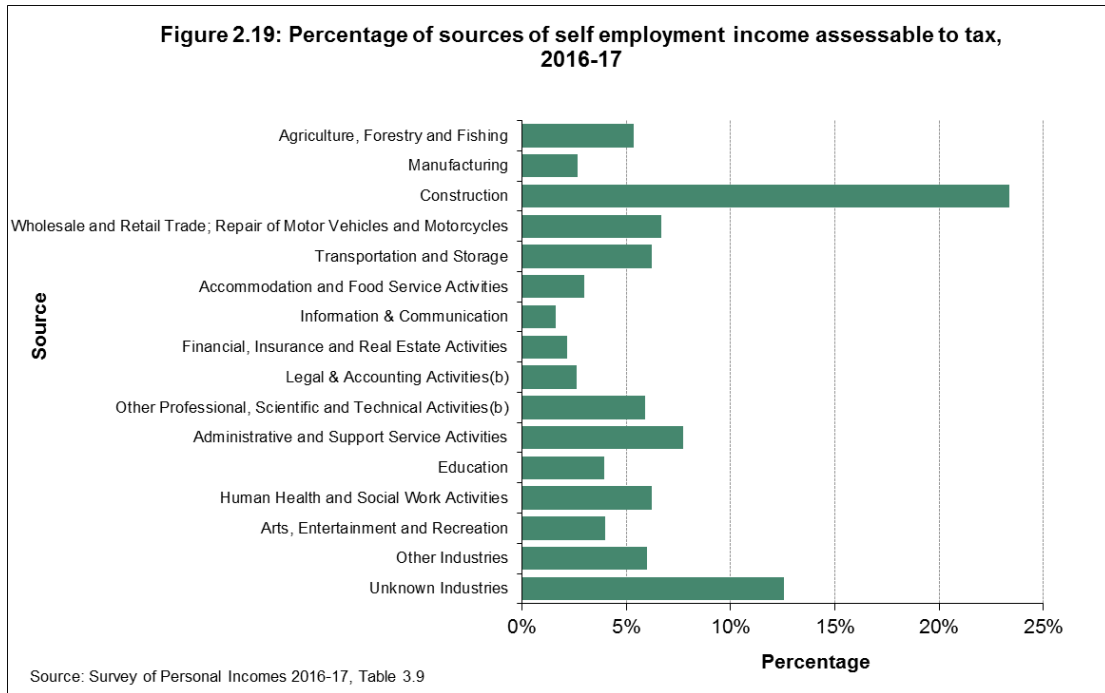


Table 3.10 – Income of individuals with self-employment sources, 2016-17

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 5.7 million, of which 3.6 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 10% and 58%. It is between 10% and 18% 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 around 10% and 15% for higher income ranges. The proportion with property, dividend and other income, over 29% in the lowest profit ranges, falls to about 22% for profits from £5,000 to £15,000 but then rises with income to 85% where profits are £100,000 or more.

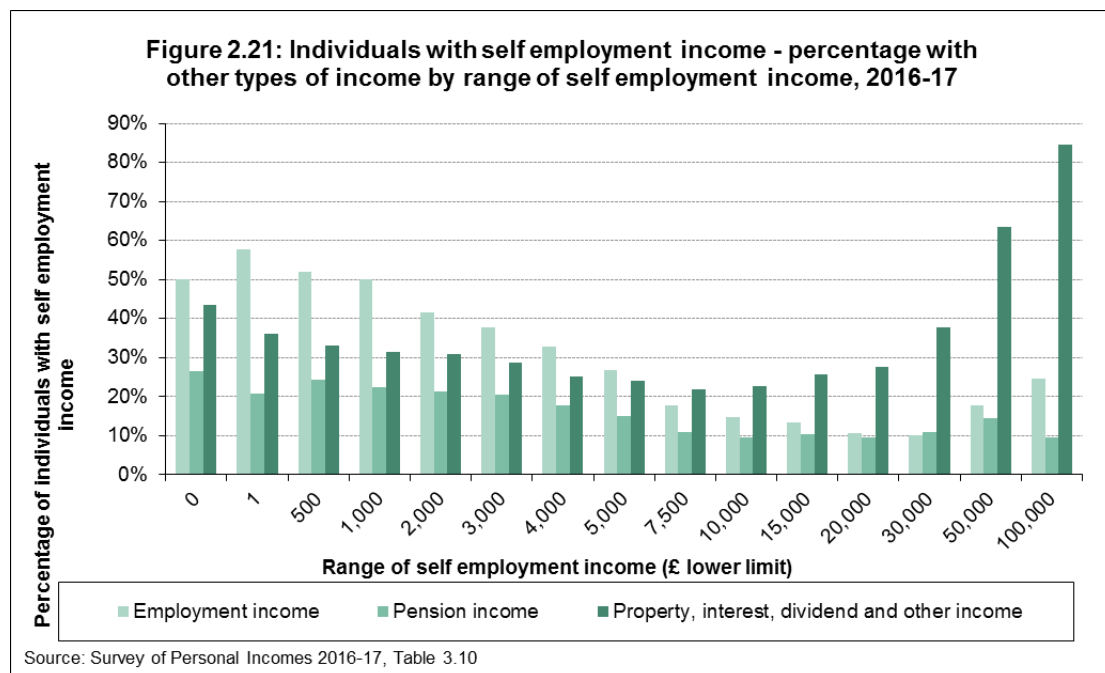


Figure 2.22 shows the percentage of total income accounted for by different income types for those individuals with self-employment income sources, by range of self-employment income.

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 88% 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.

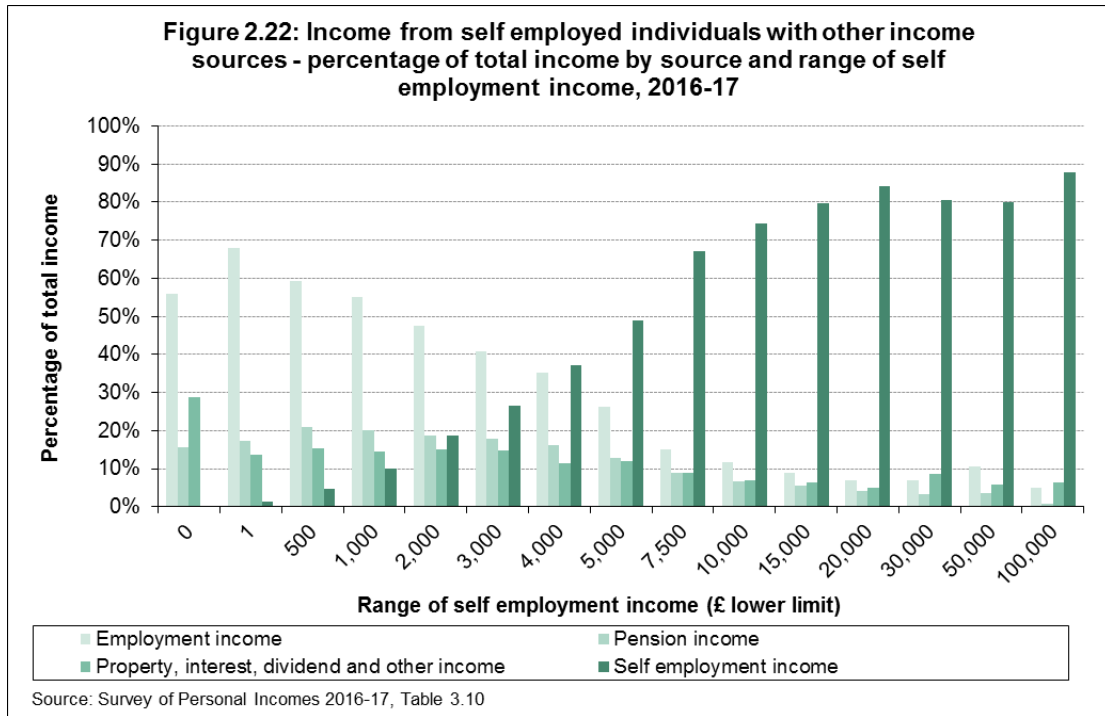


Table 3.11 – Income and tax, by gender, region and country, 2016-17

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 (4.2 million). In contrast, Northern Ireland had the lowest number of taxpayers (0.74 million).

As part of the Personal Incomes Statistics 2016-17 release, two Experimental Statistics tables are being included for the first time: table 3.16 “*Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for Scottish and non-Scottish taxpayers, 2016-17*” and table 3.17 “*Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for taxpayers with residential postcode in Scotland and rest of the UK, 2016-17*”, which provides breakdowns between Scotland and the rest of the UK.

In table 3.16, individuals have been assigned to Scotland by use of a Scottish taxpayer indicator, which identifies an individual being taxed under the Scottish tax system. Table 3.16 therefore uses a new and different method to assign individuals to Scotland than the existing method that we are continuing to use for tables 3.11 to 3.15a. Values from table 3.16 and those from tables 3.11 to 3.15a are not directly comparable for this reason.

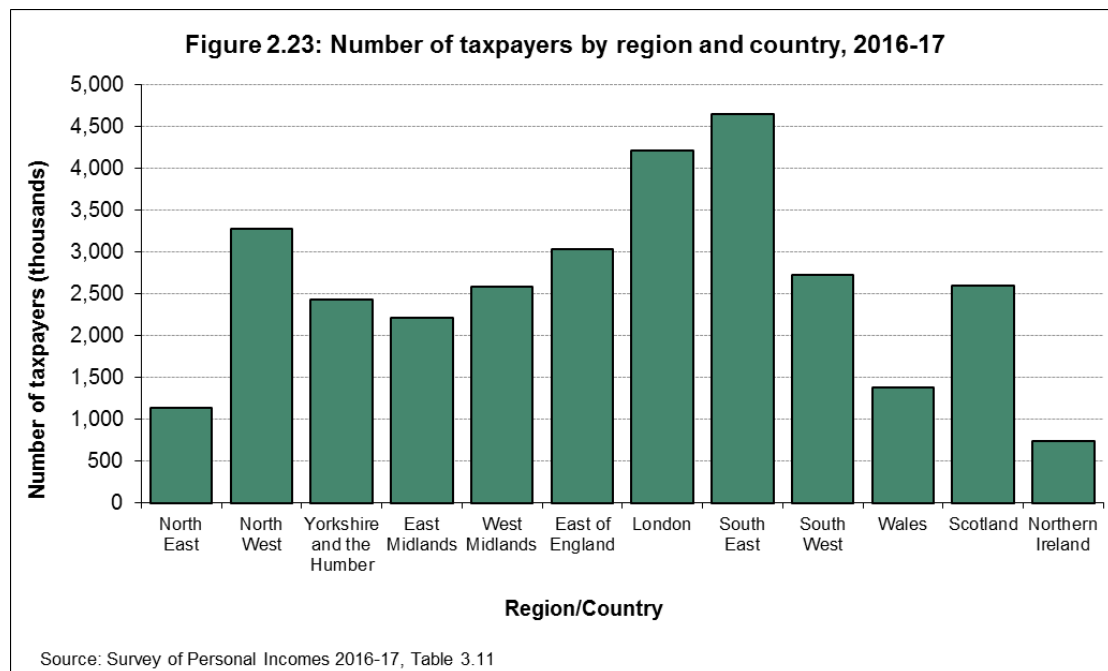
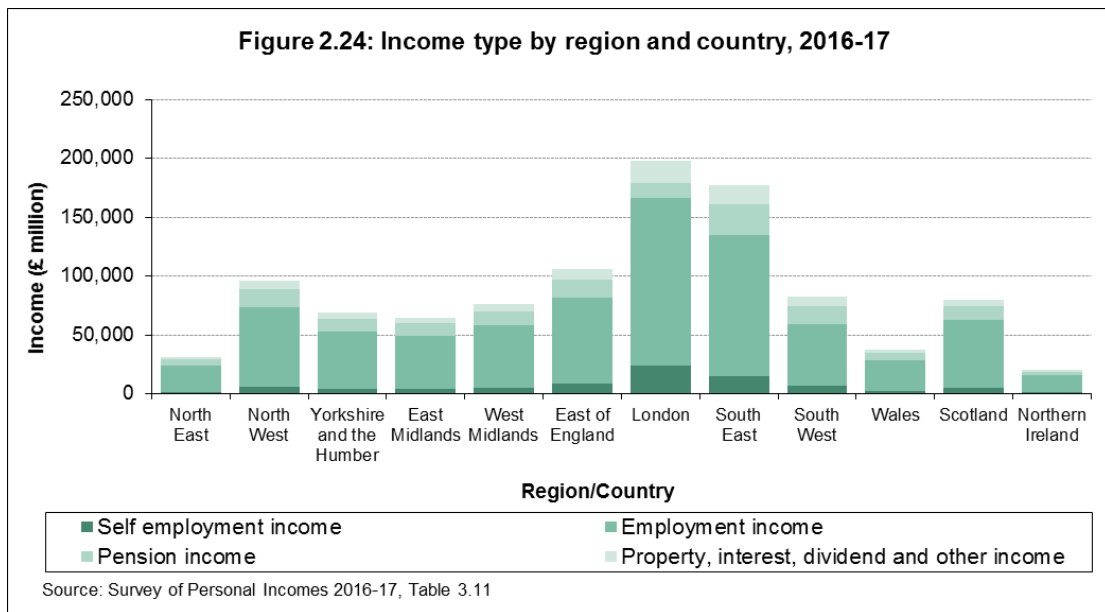


Figure 2.24 also shows that London had the highest amount of total income (£198 billion), followed by the South East (£177 billion). Northern Ireland had the least total income, £20.1 billion.



SECTION 2: 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 Section 5.

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 and use this information to influence the development of our Official Statistics.

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

Publication and revision strategy

These Survey of Personal Incomes 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:

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

Section 3: National Statistics Tables 3.1 to 3.11, 2016-17

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 2016-17 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
2016-17	11,200	12,200	13,300	16,700	23,600	36,000	53,600	75,300	166,000
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
2016-17	11,200	12,000	12,900	15,600	21,300	31,400	44,300	57,900	111,000

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

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 2016-17

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, 2016-17

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	139	14,200	577	16,500	1,190
20-24	1,740	17,200	1,180	19,500	1,690
25-29	3,010	22,200	2,110	26,000	3,150
30-34	3,040	25,400	2,630	31,700	4,750
35-39	2,870	27,800	2,960	37,200	6,490
40-44	2,800	28,800	3,110	41,300	8,010
45-49	3,180	28,200	3,000	42,400	8,490
50-54	3,180	27,500	2,880	41,200	8,050
55-59	2,690	26,600	2,740	39,200	7,280
60-64	2,060	24,100	2,310	34,200	5,690
65-69	2,060	21,300	1,860	28,800	4,120
70-74	1,720	19,200	1,470	26,400	3,550
75 and over	2,710	18,100	1,210	23,900	2,790
All ranges	31,200	23,600	2,250	33,500	5,580
By age range	Male				
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	87	14,400	627	17,000	1,310
20-24	955	17,900	1,310	20,500	1,970
25-29	1,650	23,000	2,260	27,500	3,610
30-34	1,780	26,800	2,920	34,100	5,490
35-39	1,690	30,200	3,450	41,400	7,850
40-44	1,630	32,200	3,780	47,500	10,100
45-49	1,790	32,300	3,760	50,300	11,200
50-54	1,760	31,700	3,680	49,600	10,900
55-59	1,540	30,500	3,460	46,400	9,670
60-64	1,170	27,400	2,900	40,200	7,560
65-69	1,250	23,400	2,270	32,100	5,080
70-74	1,120	20,300	1,700	28,700	4,230
75 and over	1,500	19,600	1,410	26,100	3,330
All ranges	17,900	26,100	2,700	38,000	7,060
By age range	Female				
	No. of taxpayers	Median income before tax	Median tax	Mean income before tax	Mean tax
Under 20	52	14,000	542	15,800	982
20-24	789	16,600	1,050	18,200	1,360
25-29	1,360	21,300	1,920	24,100	2,600
30-34	1,260	23,400	2,250	28,400	3,720
35-39	1,190	24,300	2,340	31,200	4,540
40-44	1,170	24,200	2,290	32,600	5,040
45-49	1,390	23,600	2,180	32,300	4,950
50-54	1,420	22,700	2,040	30,800	4,520
55-59	1,160	22,100	1,950	29,500	4,100
60-64	888	20,400	1,690	26,200	3,230
65-69	812	18,600	1,350	23,700	2,650
70-74	595	17,500	1,140	22,100	2,280
75 and over	1,210	16,700	1,010	21,100	2,110
All ranges	13,300	20,800	1,760	27,300	3,580

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

Notes on the Table

Distribution of median and mean income and tax by age range and gender, 2016-17

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

3.3 Distribution of total income before and after tax by gender, 2016-17

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
11,000 ^(a)	1,320	14,900	134	14,800	1,590	18,300	212	18,100
12,000	4,190	56,500	1,830	54,700	5,140	72,200	2,810	69,400
15,000	6,490	113,000	7,550	105,000	7,370	138,000	10,500	128,000
20,000	8,400	206,000	20,900	185,000	8,550	234,000	25,900	208,000
30,000	7,150	272,000	35,000	237,000	6,310	279,000	40,700	238,000
50,000	1,860	108,000	20,300	87,700	1,270	95,300	21,900	73,400
70,000	946	78,100	18,800	59,300	592	67,500	19,800	47,700
100,000	477	56,800	17,100	39,700	222	40,000	13,600	26,500
150,000	158	27,000	9,200	17,800	69	18,700	6,910	11,800
200,000	110	26,500	9,690	16,800	50	19,500	7,520	12,000
300,000	63	23,900	9,230	14,700	28	17,900	7,110	10,800
500,000	34	22,900	9,090	13,800	15	17,500	7,020	10,400
1,000,000	16	38,800	15,300	23,400	7	26,600	10,300	16,300
All ranges	31,200	1,040,000	174,000	870,000	31,200	1,040,000	174,000	870,000

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
11,000 ^(a)	551	6,250	61	6,190	676	7,780	105	7,680
12,000	1,880	25,500	835	24,600	2,350	33,100	1,300	31,800
15,000	3,280	57,300	3,810	53,500	3,870	73,000	5,560	67,500
20,000	4,910	121,000	12,300	109,000	5,160	142,000	15,800	126,000
30,000	4,600	176,000	22,800	153,000	4,180	186,000	27,700	158,000
50,000	1,320	76,300	14,600	61,800	916	69,300	16,100	53,200
70,000	698	57,700	14,000	43,600	450	51,600	15,300	36,300
100,000	367	43,700	13,300	30,500	178	32,100	10,900	21,100
150,000	127	21,800	7,430	14,300	57	15,400	5,710	9,690
200,000	90	21,600	7,930	13,700	42	16,500	6,350	10,100
300,000	53	20,200	7,800	12,400	25	15,600	6,230	9,420
500,000	29	20,100	7,990	12,100	14	15,400	6,200	9,200
1,000,000	14	34,700	13,800	20,900	6	24,000	9,310	14,700
All ranges	17,900	682,000	127,000	555,000	17,900	682,000	127,000	555,000

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
11,000 ^(a)	765	8,680	74	8,600	917	10,500	108	10,400
12,000	2,310	31,100	1,000	30,100	2,790	39,100	1,500	37,600
15,000	3,200	55,600	3,740	51,900	3,500	65,500	4,980	60,500
20,000	3,500	85,300	8,590	76,700	3,390	92,200	10,100	82,100
30,000	2,550	96,400	12,200	84,300	2,130	92,500	13,000	79,500
50,000	549	31,700	5,800	25,900	349	26,000	5,780	20,200
70,000	248	20,400	4,810	15,600	142	15,900	4,510	11,400
100,000	110	13,100	3,850	9,200	45	7,960	2,640	5,330
150,000	31	5,260	1,770	3,490	12	3,300	1,200	2,090
200,000	20	4,850	1,750	3,090	8	3,060	1,160	1,900
300,000	10	3,720	1,430	2,290	4	2,240	879	1,370
500,000	4	2,800	1,100	1,700	2	2,060	821	1,240
1,000,000	2	4,080	1,550	2,530	1	2,610	944	1,660
All ranges	13,300	363,000	47,600	315,000	13,300	363,000	47,600	315,000

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

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 £11,000 for 2016-17. See the Personal Incomes Statistics release (Section 5) for details.

Notes on the Table

Distribution of total income before and after tax by gender, 2016-17

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, 2016-17

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	Largest source of income								Total Income	
	Self-employment		Employment		Pension		Property, interest, dividend and other income 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		
Taxpayers liable at "savers" rate¹										
11,000 ^(a)	..	..	..	..	..	..	..	..	..	..
12,000	..	..	..	..	..	..	..	..	..	..
15,000	..	..	26	3	4	1	63	10	94	13
20,000	..	..	10	3	..	..	197	130	208	134
30,000	..	..	..	..	..	..	284	458	285	459
All ranges	1	-	37	7	5	1	545	599	588	607
Taxpayers liable at basic rate (excluding higher rate taxpayers)										
11,000 ^(a)	165	16	667	61	449	40	34	15	1,310	132
12,000	369	166	2,280	1,030	1,490	619	52	24	4,190	1,830
15,000	443	538	4,180	5,050	1,690	1,870	80	86	6,390	7,540
20,000	561	1,450	5,860	15,100	1,620	3,950	157	304	8,200	20,800
30,000	331	1,560	4,480	21,400	728	3,350	229	686	5,770	27,000
All ranges	1,870	3,730	17,500	42,600	5,970	9,820	551	1,110	25,900	57,300
Taxpayers liable at higher rate (excluding additional rate taxpayers)										
11,000 ^(a)	..	..	..	..	..	..	..	..	..	..
30,000	..	..	..	..	..	..	..	..	1	10
40,000	61	458	788	5,750	122	884	153	564	1,120	7,660
50,000	78	905	1,430	16,100	156	1,770	178	1,440	1,840	20,200
70,000	52	1,030	697	14,300	71	1,440	120	2,000	940	18,800
100,000	45	1,480	344	12,800	27	976	58	1,770	474	17,000
150,000	8	346	14	677	1	40	2	71	25	1,130
200,000	-	18	..	..	..	..	..	..	1	36
300,000	..	..	..	..	..	..	..	..	..	..
500,000	..	..	..	..	..	..	..	..	..	..
1,000,000	..	..	..	..	..	..	..	..	..	..
All ranges	245	4,240	3,270	49,700	377	5,120	512	5,860	4,410	64,900
Taxpayers liable at additional rate²										
11,000 ^(a)	..	..	..	..	..	..	..	..	..	..
100,000	..	..	2	115	..	..	..	..	2	119
150,000	13	802	98	6,080	6	368	16	807	133	8,060
200,000	16	1,350	77	7,010	4	342	12	947	109	9,650
300,000	12	1,700	43	6,450	2	240	6	828	63	9,220
500,000	9	2,350	21	5,800	-	130	3	824	33	9,090
1,000,000	5	4,290	10	9,280	..	..	2	1,710	16	15,300
All ranges	54	10,500	251	34,700	12	1,120	39	5,120	356	51,500
All Taxpayers	2,170	18,500	21,000	127,000	6,370	16,100	1,650	12,700	31,200	174,000

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

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 £11,000 for 2016-17. See the Personal Incomes Statistics release (Section 5) for details.

Notes on the Table

Income tax liabilities of "savers", basic, higher and additional rate taxpayers, by largest source of income, 2016-17

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. The earnings limit for the additional rate of income tax in 2016-17 is £150,000. This table can include a number of individuals liable to tax at the additional rate but whose income is below the £150,000 threshold. This is due to the Pension Tax Charge, which occurs when a taxpayer makes contributions to their pension above the annual (or lifetime) threshold for tax relief. The charge is the equivalent of taxing these contributions at the taxpayer's marginal tax rate. While this charge uses the income tax rates, and it is part of a taxpayer's tax liability, it is strictly the recovery of an excess of tax relief given. The methodology used in the Survey of Personal Incomes keeps this charge separate from a taxpayer's income tax liability, which maintains the link between their taxable income and the income tax paid. Therefore the amount of total income shown in the table excludes the contributions the taxpayer has made to their pension, but the income tax includes the Pension Tax Charge. If an individual has made contributions to their pension but has no income, they will be included in the totals for this table but not in any of the sources of income. See the Income Tax Liabilities Statistics bulletin (Section 1) for an explanation of the calculation of tax liabilities.

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

3.5 Income and deductions, 2016-17

Taxpayers only

Numbers: thousands; Amounts: £ million; Means £

Range of total income (lower limit)	Total profit, employment and pension income			Total property, interest, dividend and other income			Total income			Total deductions and reliefs			Personal allowances	Total tax			Total income after tax	Average rate of tax	Distribution of total income by numbers	Percentage of total income		
	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	No. of individuals	Amount	Mean	Amount	No. of individuals	Amount	Mean	Amount	%	%	Total profit, employment and pension income	Total property, interest, dividend and other income	Total deductions and reliefs
	£																			%	%	%
11,000 ^(a)	1,290	14,500	11,200	956	432	452	1,320	14,900	11,300	288	60	208	14,100	1,320	134	102	14,800	0.9	4.2	97.1	2.9	0.4
12,000	4,170	55,000	13,200	3,260	1,540	471	4,190	56,500	13,500	1,210	378	312	46,300	4,190	1,830	438	54,700	3.2	13.4	97.3	2.7	0.7
15,000	6,460	109,000	16,900	5,080	4,010	790	6,490	113,000	17,400	2,430	1,080	443	72,500	6,490	7,550	1,160	105,000	6.7	20.8	96.5	3.6	1.0
20,000	8,370	196,000	23,500	7,000	9,860	1,410	8,400	206,000	24,500	4,100	3,130	764	93,900	8,400	20,900	2,490	185,000	10.1	26.9	95.2	4.8	1.5
30,000	7,110	247,000	34,800	6,610	25,000	3,780	7,150	272,000	38,100	4,750	7,240	1,520	79,300	7,150	35,000	4,900	237,000	12.9	22.9	90.8	9.2	2.7
50,000	1,850	97,400	52,600	1,660	10,600	6,410	1,860	108,000	57,900	1,450	4,180	2,880	20,500	1,860	20,300	10,900	87,700	18.8	6.0	90.2	9.8	3.9
70,000	939	68,000	72,400	821	10,100	12,300	946	78,100	82,500	696	3,120	4,480	10,400	946	18,800	19,900	59,300	24.1	3.0	87.0	13.0	4.0
100,000	473	49,600	105,000	326	7,160	21,900	477	56,800	119,000	303	2,360	7,780	2,410	477	17,100	35,900	39,700	30.1	1.5	87.4	12.6	4.2
150,000	157	23,800	152,000	113	3,170	28,100	158	27,000	171,000	99	1,060	10,700	38	158	9,200	58,200	17,800	34.0	0.5	88.3	11.7	3.9
200,000	109	23,300	214,000	82	3,150	38,600	110	26,500	241,000	69	857	12,400	7	110	9,690	88,100	16,800	36.6	0.4	88.1	11.9	3.2
300,000	63	21,200	337,000	50	2,740	54,500	63	23,900	377,000	41	673	16,600	2	63	9,230	146,000	14,700	38.6	0.2	88.6	11.5	2.8
500,000	33	20,300	610,000	28	2,560	91,300	34	22,900	683,000	23	599	26,400	1	34	9,090	271,000	13,800	39.8	0.1	88.8	11.2	2.6
1,000,000	16	32,900	2,040,000	14	5,870	406,000	16	38,800	2,380,000	11	1,220	113,000	-	16	15,300	942,000	23,400	39.5	0.1	84.9	15.1	3.1
All ranges	31,000	958,000	30,900	26,000	86,300	3,320	31,200	1,040,000	33,500	15,500	26,000	1,680	340,000	31,200	174,000	5,580	870,000	16.7	100.0	91.7	8.3	2.5

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

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 £11,000 for 2016-17. See the Personal Incomes Statistics release (Section 5) for details.

Notes on the Table

Income and deductions, 2016-17

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

3.6 Profit, employment and pension income, 2016-17

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								
11,000 ^(c)	230	1,900	8,230	745	7,610	10,200	422	3,300	7,840	453	1,690	3,740	1,290	14,500	11,200	1.5	13.1	52.5	22.8	11.7
12,000	544	4,980	9,160	2,530	30,800	12,200	1,410	11,500	8,160	1,520	7,660	5,020	4,170	55,000	13,200	5.7	9.1	56.0	21.0	13.9
15,000	889	7,690	11,200	4,590	72,800	15,900	1,670	13,800	8,260	1,890	14,700	7,770	6,460	109,000	16,900	11.4	7.1	66.8	12.7	13.5
20,000	904	13,600	15,000	6,470	143,000	22,200	1,690	13,700	8,130	2,090	25,600	12,300	8,370	196,000	23,500	20.5	6.9	73.0	7.0	13.0
30,000	728	14,300	19,700	6,050	200,000	33,000	991	8,060	8,120	1,390	25,100	18,000	7,110	247,000	34,800	25.8	5.8	80.8	3.3	10.1
50,000	182	4,850	26,700	1,640	82,600	50,300	206	1,710	8,310	318	8,300	26,100	1,850	97,400	52,600	10.2	5.0	84.7	1.8	8.5
70,000	111	4,410	39,600	833	57,200	68,700	99	858	8,620	152	5,470	36,100	939	68,000	72,400	7.1	6.5	84.2	1.3	8.1
100,000	88	5,400	61,100	415	40,700	98,100	42	386	9,110	67	3,150	47,100	473	49,600	105,000	5.2	10.9	82.0	0.8	6.4
150,000	38	3,580	93,200	135	18,900	140,000	13	119	9,320	20	1,270	62,100	157	23,800	152,000	2.5	15.0	79.2	0.5	5.3
200,000	28	3,750	136,000	93	18,400	198,000	9	107	12,100	14	1,020	74,200	109	23,300	214,000	2.4	16.1	79.1	0.5	4.4
300,000	18	4,360	244,000	53	16,000	305,000	5	47	10,300	7	719	104,000	63	21,200	337,000	2.2	20.6	75.8	0.2	3.4
500,000	12	5,950	479,000	27	13,900	514,000	2	18	9,230	3	401	137,000	33	20,300	610,000	2.1	29.3	68.6	0.1	2.0
1,000,000	7	11,100	1,630,000	13	21,500	1,610,000	1	9	12,200	1	225	156,000	16	32,900	2,040,000	3.4	33.8	65.5	0.0	0.7
All ranges	3,580	85,900	24,000	23,600	724,000	30,700	6,560	53,700	8,180	7,920	95,200	12,000	31,000	958,000	30,900	100.0	9.0	75.5	5.6	9.9

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

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 £11,000 for 2016-17. See the Personal Incomes Statistics release (Section 5) for details.

Notes on the Table

Profit, employment and pension income, 2016-17

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 2016-17 are included, whereas Table 3.10 includes all people with a self employment source in 2016-17. 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, 2016-17

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	%	Net income from property	Interest from building societies and banks	United Kingdom dividends	Other income
11,000 ^(a)	66	338	5,100	903	83	92	24	11	466	..	..	..	956	432	452	0.5	78.1	19.3	2.6	0.1
12,000	156	869	5,560	3,120	478	153	259	185	714	8	3	363	3,260	1,540	471	1.8	56.6	31.1	12.0	0.2		
15,000	268	1,620	6,030	4,760	849	178	612	1,510	2,470	25	36	1,430	5,080	4,010	790	4.6	40.3	21.2	37.6	0.9		
20,000	430	3,110	7,240	6,490	1,440	222	1,060	5,180	4,910	51	130	2,540	7,000	9,860	1,410	11.4	31.6	14.6	52.5	1.3		
30,000	585	4,920	8,410	5,890	1,580	268	1,580	18,200	11,500	85	323	3,810	6,610	25,000	3,780	29.0	19.7	6.3	72.7	1.3		
50,000	215	2,400	11,200	1,440	563	392	426	7,400	17,400	42	264	6,300	1,660	10,600	6,410	12.3	22.6	5.3	69.6	2.5		
70,000	142	1,880	13,300	679	389	574	269	7,520	27,900	38	338	8,970	821	10,100	12,300	11.7	18.6	3.8	74.3	3.3		
100,000	86	1,330	15,500	239	283	1,180	182	5,240	28,700	32	313	9,670	326	7,160	21,900	8.3	18.5	3.9	73.1	4.4		
150,000	32	594	18,700	84	143	1,700	66	2,270	34,300	16	170	10,500	113	3,170	28,100	3.7	18.7	4.5	71.4	5.3		
200,000	24	610	25,900	62	141	2,290	51	2,170	42,600	15	237	15,500	82	3,150	38,600	3.7	19.3	4.5	68.7	7.5		
300,000	14	390	28,400	38	114	2,970	34	1,950	57,900	13	283	21,000	50	2,740	54,500	3.2	14.3	4.2	71.2	10.3		
500,000	8	342	44,300	22	99	4,500	20	1,870	91,600	11	249	22,900	28	2,560	91,300	3.0	13.3	3.9	73.1	9.7		
1,000,000	5	332	70,900	12	166	14,000	11	4,380	393,000	7	985	143,000	14	5,870	406,000	6.8	5.7	2.8	74.7	16.8		
All ranges	2,030	18,700	9,230	23,700	6,330	267	4,590	57,900	12,600	345	3,330	9,660	26,000	86,300	3,320	100.0	21.7	7.3	67.1	3.9		

Source: Survey of Personal Incomes (SPI) 2016-17

Table updated March 2019

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 £11,000 for 2016-17. See the Personal Incomes Statistics release (Section 5) for details.

Notes on the Table

Property, interest, dividend and other income, 2016-17

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 2016-17, 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.

4. From 6 April 2016, dividend taxation was reformed by replacing the Dividend Tax Credit with a £5,000 dividend allowance, and increasing the rates of tax paid by 7.5 percentage points in each band, to 7.5% for basic rate, 32.5% for higher rate, and 38.1% for additional rate. We believe the increase in dividend taxation rates encouraged some individuals to take more dividend income in 2015-16 under the lower tax rates, and less in 2016-17 under higher tax rates which resulted in an increase in dividend income in 2015-16, and a reduction in 2016-17 when compared to the previous year. With the introduction of the Dividend Allowance and abolition of the dividend tax credit there is a step change in the level of income from dividends. Before 2016-17 the level of dividend income (and total income) reported in these tables included the tax credit which was notionally added and then taken off when calculating the tax due on dividends. Therefore, from 2016-17 the level of dividends reported will be lower as the tax credit no longer exists to notionally increase the level of dividends.

5. From 6 April 2016, if you are a basic rate taxpayer you will be able to earn up to £1,000 in savings income tax-free. Higher rate taxpayers will be able to earn up to £500. This is called the Personal Savings Allowance. This means: 1) most people will no longer pay tax on savings interest (i.e. approximately 95% of people with savings income do not pay tax on that income), and 2) banks and building societies will stop deducting tax from your account interest. Therefore, from 2016-17 interest paid net of tax has been combined with interest paid gross when presented in table 3.7. Up until 2015-16 interest paid gross was included in 'other investment income' and interest paid net was included in 'interest from building societies and banks'. From 2016-17 all interest paid net or gross will be included in 'interest from building societies and banks'.

3.8 Deductions and reliefs, 2016-17

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
11,000 ^(e)	141	38	273	164	18	109	14	4	272	288	60	208	0	64	30	6		
12,000	632	232	367	675	106	157	83	39	475	1,210	378	312	2	62	28	10		
15,000	1,440	674	468	1,250	279	223	171	127	740	2,430	1,080	443	4	62	26	12		
20,000	2,860	2,150	754	1,740	641	367	349	337	967	4,100	3,130	764	12	69	21	11		
30,000	3,900	5,440	1,390	1,600	1,170	734	482	627	1,300	4,750	7,240	1,520	28	75	16	9		
50,000	1,170	2,520	2,150	551	1,200	2,180	258	449	1,740	1,450	4,180	2,880	16	60	29	11		
70,000	490	1,450	2,950	287	1,270	4,430	183	406	2,220	696	3,120	4,480	12	46	41	13		
100,000	142	580	4,090	110	1,400	12,700	155	382	2,460	303	2,360	7,780	9	25	59	16		
150,000	37	206	5,500	37	651	17,600	58	207	3,550	99	1,060	10,700	4	19	61	19		
200,000	24	194	7,990	25	432	17,300	43	231	5,320	69	857	12,400	3	23	50	27		
300,000	13	153	11,700	13	245	18,200	27	276	10,200	41	673	16,600	3	23	36	41		
500,000	6	84	14,100	6	143	22,100	17	372	21,800	23	599	26,400	2	14	24	62		
1,000,000	3	56	18,100	2	50	21,300	8	1,110	135,000	11	1,220	113,000	5	5	4	91		
All ranges	10,900	13,800	1,270	6,460	7,610	1,180	1,850	4,570	2,470	15,500	26,000	1,680	100	53	29	18		

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

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 £11,000 for 2016-17. See the Personal Incomes Statistics release (Section 5) for details.

Notes on the Table

Deductions and reliefs, 2016-17

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, 2016-17

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

SIC 2007

Numbers: thousands; Amounts: £ million

Range of self employment income in industry group (lower limit)	Agriculture, Forestry and Fishing		Manufacturing		Construction		Wholesale and Retail Trade; Repair of Motor Vehicles and 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	104	-	28	-	85	-	77	-	25	-	40	-
1	13	3	9	2	16	4	22	5	5	1	4	1
500	9	7	5	4	15	11	15	11	6	5	5	3
1,000	16	23	10	15	35	52	22	32	16	24	10	16
2,000	14	34	7	18	39	96	16	39	13	33	8	18
3,000	14	47	7	25	35	124	17	57	17	58	6	22
4,000	11	51	8	35	43	191	15	66	24	106	8	36
5,000	23	140	15	90	112	695	39	237	58	363	20	119
7,500	23	186	15	125	143	1,230	37	314	77	663	20	165
10,000	33	379	18	222	260	3,180	54	642	78	909	23	275
15,000	17	270	11	182	196	3,380	27	460	26	438	11	189
20,000	20	460	14	347	269	6,510	29	678	18	418	13	284
30,000	18	617	10	384	133	4,770	21	784	8	281	8	297
50,000	6	341	3	202	16	997	8	489	2	159	3	196
100,000	1	158	1	130	2	440	2	532	1	147	1	159
All ranges	320	2,710	161	1,780	1,400	21,700	401	4,350	373	3,600	180	1,780

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	19	-	41	-	12	-	67	-	50	-	27	-
1	6	1	3	1	8	2	18	4	18	5	14	4
500	5	4	3	2	5	4	13	9	19	14	13	10
1,000	7	9	5	7	7	10	21	31	32	47	23	33
2,000	5	12	5	12	7	16	18	46	32	80	17	41
3,000	3	11	3	10	5	18	14	48	28	97	16	56
4,000	3	12	3	13	4	19	13	56	30	134	12	53
5,000	8	50	7	43	9	55	28	169	73	456	25	151
7,500	6	55	6	52	7	63	25	213	64	551	24	205
10,000	9	110	10	120	10	127	36	430	64	751	32	380
15,000	6	109	6	102	7	118	24	406	22	370	14	245
20,000	6	148	8	187	9	220	29	699	20	470	12	279
30,000	7	268	9	333	11	393	27	1,030	10	346	5	193
50,000	4	254	8	539	16	1,130	13	880	3	167	2	99
100,000	2	657	13	7,260	40	12,800	8	2,250	1	248	-	166
All ranges	98	1,700	130	8,680	157	14,900	353	6,270	464	3,740	237	1,910

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	46	-	55	-	39	-	11	-	664	-
1	12	3	16	4	16	4	56	12	223	50
500	14	10	13	9	14	10	43	31	189	135
1,000	18	27	16	23	21	32	69	99	318	457
2,000	17	41	14	34	20	51	59	143	286	685
3,000	18	61	13	44	21	72	46	153	260	876
4,000	13	60	11	46	22	99	48	208	269	1,160
5,000	34	208	21	125	46	282	92	547	612	3,660
7,500	29	253	19	161	47	404	79	652	634	5,270
10,000	40	475	23	281	56	662	102	1,180	868	10,100
15,000	19	317	11	185	22	384	49	821	480	7,970
20,000	21	502	11	273	20	490	55	1,290	568	13,300
30,000	24	904	10	368	11	383	32	1,160	357	12,500
50,000	33	2,150	5	295	2	159	9	576	143	8,650
100,000	34	4,220	2	1,070	1	244	4	1,570	124	32,200
All ranges	372	9,240	239	2,920	359	3,280	753	8,440	5,990	97,000

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

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

Self employment income assessable to tax, 2016-17

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 2016-17 are those earned in the business accounting periods ending in 2016-17. On average, profits assessable for 2016-17 may be regarded as profits arising in the calendar year 2016.

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, 2016-17

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	639	-	320	9,680	169	2,680	278	4,970	639	17,300	27,100	0
1	215	50	124	2,680	45	680	78	534	215	3,940	18,400	1
500	181	135	94	1,680	44	589	60	431	181	2,830	15,600	5
1,000	308	457	154	2,480	69	909	97	659	308	4,510	14,600	10
2,000	275	685	115	1,730	58	679	85	551	275	3,650	13,300	19
3,000	252	876	95	1,340	52	584	72	490	252	3,290	13,100	27
4,000	258	1,160	85	1,100	46	509	65	353	258	3,120	12,100	37
5,000	589	3,660	159	1,960	88	952	142	892	589	7,460	12,700	49
7,500	608	5,270	108	1,170	66	703	133	695	608	7,840	12,900	67
10,000	833	10,100	122	1,590	79	900	188	956	833	13,600	16,300	75
15,000	459	7,970	62	898	47	547	118	628	459	10,000	21,900	79
20,000	545	13,300	58	1,110	53	645	151	800	545	15,800	29,000	84
30,000	336	12,500	34	1,090	37	504	127	1,330	336	15,500	45,900	81
50,000	126	8,650	22	1,140	18	380	80	623	126	10,800	85,400	80
100,000	98	32,200	24	1,810	9	329	82	2,340	98	36,700	376,000	88
All ranges	5,720	97,000	1,580	31,500	880	11,600	1,760	16,200	5,720	156,000	27,300	62

Source: Survey of Personal Incomes (SPI) 2016-17

Table updated March 2019

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 2016-17 are those earned in the business accounting periods ending in 2016-17. On average, profits assessable for 2016-17 may be regarded as profits arising in the calendar year 2016.

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, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other income		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	
United Kingdom												
Total												
11,000 ^(a)	230	1,900	745	7,610	492	5,000	956	432	1,320	14,900	1,320	134
12,000	544	4,980	2,530	30,800	1,640	19,200	3,260	1,540	4,190	56,500	4,190	1,830
15,000	689	7,690	4,590	72,800	2,010	28,500	5,080	4,010	6,490	113,000	6,490	7,550
20,000	904	13,600	6,470	143,000	2,220	39,300	7,000	9,860	8,400	206,000	8,400	20,900
30,000	728	14,300	6,050	200,000	1,490	33,100	6,610	25,000	7,150	272,000	7,150	35,000
50,000	182	4,850	1,640	82,600	343	10,000	1,660	10,600	1,860	108,000	1,860	20,300
70,000	111	4,410	833	57,200	165	6,330	821	10,100	946	78,100	946	18,800
100,000	88	5,400	415	40,700	73	3,540	326	7,160	477	56,800	477	17,100
150,000	38	3,580	135	18,900	23	1,390	113	3,170	158	27,000	158	9,200
200,000	28	3,750	93	18,400	15	1,120	82	3,150	110	26,500	110	9,690
300,000	18	4,360	53	16,000	8	766	50	2,740	63	23,900	63	9,230
500,000	12	5,950	27	13,900	3	419	28	2,560	34	22,900	34	9,090
1,000,000	7	11,100	13	21,500	2	234	14	5,870	16	38,800	16	15,300
All Ranges	3,580	85,900	23,600	724,000	8,470	149,000	26,000	86,300	31,200	1,040,000	31,200	174,000
Male												
11,000 ^(a)	145	1,290	255	2,540	216	2,240	323	184	551	6,250	551	61
12,000	375	3,730	940	11,300	806	9,810	1,250	629	1,880	25,500	1,880	835
15,000	487	6,050	2,110	33,300	1,080	16,000	2,250	1,920	3,280	57,300	3,280	3,810
20,000	668	11,100	3,590	79,500	1,340	24,900	3,820	5,340	4,910	121,000	4,910	12,300
30,000	519	11,100	3,800	125,000	1,050	24,400	4,190	15,100	4,600	176,000	4,600	22,800
50,000	123	3,330	1,150	58,400	258	7,860	1,150	6,790	1,320	76,300	1,320	14,600
70,000	76	2,930	617	43,000	127	5,150	598	6,620	698	57,700	698	14,000
100,000	65	3,800	323	32,100	58	2,920	245	4,960	367	43,700	367	13,300
150,000	30	2,770	110	15,500	18	1,170	89	2,290	127	21,800	127	7,430
200,000	22	2,960	77	15,400	12	941	66	2,330	90	21,600	90	7,930
300,000	15	3,700	45	13,700	6	649	42	2,160	53	20,200	53	7,800
500,000	17	15,400	36	31,800	4	588	37	6,930	44	54,700	44	21,800
All ranges	2,540	68,100	13,100	462,000	4,980	96,600	14,100	55,300	17,900	682,000	17,900	127,000
Female												
11,000 ^(a)	85	609	490	5,060	276	2,760	633	248	765	8,680	765	74
12,000	169	1,250	1,590	19,500	830	9,400	2,010	906	2,310	31,100	2,310	1,000
15,000	202	1,640	2,480	39,500	926	12,500	2,820	2,090	3,200	55,600	3,200	3,740
20,000	236	2,450	2,880	63,800	871	14,400	3,180	4,520	3,500	85,300	3,500	8,590
30,000	209	3,260	2,250	74,600	440	8,670	2,420	9,910	2,550	96,400	2,550	12,200
50,000	58	1,510	487	24,200	85	2,150	506	3,840	549	31,700	549	5,800
70,000	35	1,480	216	14,300	38	1,180	223	3,510	248	20,400	248	4,810
100,000	23	1,600	92	8,630	15	614	82	2,210	110	13,100	110	3,850
150,000	8	810	25	3,350	5	219	24	882	31	5,260	31	1,770
200,000	5	792	16	3,050	3	184	16	819	20	4,850	20	1,750
300,000	3	654	8	2,370	1	117	8	578	10	3,720	10	1,430
500,000	2	1,690	5	3,630	1	65	5	1,500	6	6,880	6	2,650
All ranges	1,040	17,700	10,500	262,000	3,490	52,200	11,900	31,000	13,300	363,000	13,300	47,600

3.11 Income and tax, by gender, region and country, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	
England												
Total												
11,000 ^(a)	198	1,640	614	6,260	398	4,050	774	324	1,080	12,300	1,080	105
12,000	467	4,300	2,090	25,400	1,330	15,600	2,680	1,270	3,450	46,600	3,450	1,510
15,000	594	6,710	3,810	60,400	1,650	23,300	4,200	3,450	5,390	93,900	5,390	6,270
20,000	785	12,000	5,410	120,000	1,820	32,200	5,840	8,640	7,030	173,000	7,030	17,500
30,000	625	12,400	5,120	168,000	1,250	27,800	5,600	22,200	6,050	231,000	6,050	29,600
50,000	156	4,130	1,430	72,100	296	8,650	1,450	9,520	1,630	94,400	1,630	17,800
70,000	96	3,690	741	50,800	143	5,550	728	9,140	838	69,200	838	16,700
100,000	75	4,500	374	36,700	65	3,150	294	6,530	427	50,900	427	15,400
150,000	33	3,110	123	17,300	20	1,230	103	2,900	144	24,600	144	8,370
200,000	25	3,400	86	17,100	14	1,010	76	2,880	101	24,400	101	8,950
300,000	16	3,960	50	15,200	7	707	47	2,520	59	22,400	59	8,650
500,000	12	5,540	26	13,400	3	394	27	2,370	32	21,700	32	8,640
1,000,000	7	10,400	13	20,700	2	220	14	5,540	15	36,800	15	14,500
All Ranges	3,090	75,800	19,900	623,000	7,000	124,000	21,800	77,300	26,300	901,000	26,300	154,000
Male												
11,000 ^(a)	124	1,110	208	2,070	175	1,820	259	138	450	5,130	450	48
12,000	322	3,220	769	9,240	656	8,000	1,030	514	1,550	21,000	1,550	687
15,000	419	5,280	1,750	27,500	894	13,200	1,870	1,660	2,730	47,600	2,730	3,160
20,000	581	9,870	2,990	66,100	1,110	20,400	3,180	4,680	4,100	101,000	4,100	10,300
30,000	445	9,640	3,210	105,000	878	20,400	3,540	13,400	3,890	149,000	3,890	19,300
50,000	106	2,820	1,000	50,600	222	6,800	1,000	6,060	1,140	66,300	1,140	12,600
70,000	65	2,450	544	37,800	109	4,490	527	5,960	613	50,700	613	12,300
100,000	56	3,170	289	28,800	51	2,600	219	4,520	327	39,100	327	11,900
150,000	26	2,400	100	14,200	16	1,030	81	2,110	115	19,700	115	6,740
200,000	20	2,680	71	14,200	11	834	61	2,150	83	19,900	83	7,320
300,000	14	3,350	42	12,900	6	597	39	2,000	50	18,900	50	7,300
500,000	16	14,500	34	30,500	4	551	35	6,500	42	52,100	42	20,700
All Ranges	2,190	60,500	11,000	399,000	4,130	80,800	11,800	49,700	15,100	590,000	15,100	112,000
Female												
11,000 ^(a)	73	532	406	4,200	222	2,230	515	185	627	7,140	627	57
12,000	146	1,080	1,320	16,200	677	7,650	1,650	756	1,900	25,600	1,900	825
15,000	175	1,430	2,070	32,900	756	10,100	2,340	1,800	2,660	46,300	2,660	3,100
20,000	204	2,130	2,420	53,700	718	11,800	2,660	3,960	2,930	71,500	2,930	7,190
30,000	180	2,760	1,910	63,100	372	7,310	2,060	8,830	2,160	82,000	2,160	10,300
50,000	51	1,310	432	21,500	73	1,850	448	3,460	486	28,100	486	5,140
70,000	30	1,240	196	13,000	34	1,060	201	3,180	224	18,500	224	4,350
100,000	20	1,330	85	7,970	14	552	74	2,020	100	11,900	100	3,510
150,000	7	712	23	3,150	4	198	22	793	28	4,850	28	1,630
200,000	5	721	15	2,900	3	171	15	734	19	4,520	19	1,640
300,000	3	604	8	2,270	1	110	8	517	9	3,500	9	1,350
500,000	2	1,440	5	3,540	1	63	5	1,400	6	6,450	6	2,490
All Ranges	895	15,300	8,890	224,000	2,880	43,100	9,990	27,600	11,200	310,000	11,200	41,600
North East												
Total												
11,000 ^(a)	8	60	31	315	26	271	45	12	57	657	57	5
12,000	15	129	102	1,250	78	933	143	50	175	2,360	175	75
15,000	18	195	190	3,050	84	1,150	209	123	259	4,510	259	305
20,000	23	307	256	5,760	93	1,620	275	260	325	7,950	325	815
30,000	18	358	211	7,060	55	1,090	225	605	242	9,110	242	1,190
50,000	4	101	46	2,310	12	294	44	219	51	2,930	51	552
70,000	2	113	20	1,370	4	159	19	182	22	1,820	22	440
100,000	2	113	7	695	1	69	6	110	8	987	8	293
150,000	1	93	2	237	-	19	2	49	2	398	2	131
200,000	1	174	2	444	-	58	2	170	2	846	2	317
All Ranges	92	1,640	866	22,500	354	5,660	969	1,780	1,140	31,600	1,140	4,120
Male												
11,000 ^(a)	5	38	10	100	13	135	16	6	24	279	24	2
12,000	11	106	37	444	43	536	62	25	82	1,110	82	36
15,000	12	140	90	1,430	46	668	95	61	132	2,300	132	155
20,000	18	253	155	3,460	61	1,080	161	156	202	4,950	202	509
30,000	13	257	140	4,700	40	791	150	395	162	6,150	162	808
50,000	3	69	35	1,790	9	229	33	158	39	2,250	39	429
70,000	2	77	16	1,130	3	140	15	134	18	1,480	18	360
100,000	1	80	6	580	1	58	4	87	7	805	7	240
150,000	1	73	2	220	-	-	1	36	2	345	2	114
200,000	1	171	1	409	-	-	1	95	2	724	2	272
All Ranges	65	1,260	492	14,300	217	3,700	540	1,150	670	20,400	670	2,920
Female												
11,000 ^(a)	3	21	21	216	13	136	28	6	33	379	33	3
12,000	4	23	65	804	34	397	81	25	93	1,250	93	39
15,000	6	55	100	1,610	37	481	114	62	127	2,210	127	150
20,000	6	54	102	2,290	32	547	114	104	123	3,000	123	306
30,000	5	101	71	2,360	15	295	76	211	79	2,970	79	379
50,000	1	33	11	517	3	64	10	61	12	676	12	123
70,000	1	37	4	239	-	-	4	48	4	342	4	80
100,000	-	33	1	115	-	-	1	23	2	182	2	53
150,000	-	-	-	-	-	-	-	-	-	-	-	-
200,000	-	-	-	-	-	-	-	-	-	-	-	-
All Ranges	27	381	374	8,210	136	1,960	429	627	473	11,200	473	1,200

3.11 Income and tax, by gender, region and country, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
North West												
Total												
11,000 ^(a)	22	186	81	830	60	609	106	26	145	1,650	145	13
12,000	49	455	293	3,630	187	2,230	377	136	477	6,450	477	210
15,000	62	698	538	8,870	222	3,120	579	367	739	12,900	739	860
20,000	77	1,120	720	16,000	251	4,520	776	927	924	22,500	924	2,280
30,000	52	908	606	20,000	146	3,160	654	2,310	697	26,400	697	3,370
50,000	14	373	149	7,520	30	883	149	886	167	9,660	167	1,820
70,000	9	355	69	4,720	14	530	66	754	78	6,360	78	1,530
100,000	7	462	28	2,670	5	222	22	517	33	3,870	33	1,150
150,000	3	345	8	1,060	2	100	7	234	10	1,740	10	590
200,000	3	819	8	2,840	2	135	8	975	10	4,770	10	1,850
All Ranges	299	5,720	2,500	67,900	919	15,500	2,740	7,130	3,280	96,300	3,280	13,700
Male												
11,000 ^(a)	15	129	28	275	27	277	36	13	61	694	61	6
12,000	35	344	113	1,410	95	1,170	149	55	220	2,970	220	99
15,000	45	564	251	4,030	121	1,790	259	191	377	6,570	377	436
20,000	57	917	401	8,890	154	2,890	425	526	540	13,200	540	1,340
30,000	37	722	390	12,800	103	2,360	425	1,510	458	17,400	458	2,240
50,000	9	255	110	5,580	23	719	110	616	124	7,170	124	1,360
70,000	6	216	53	3,710	12	456	50	497	60	4,880	60	1,190
100,000	5	336	22	2,180	4	178	17	362	26	3,050	26	916
150,000	3	262	7	898	1	73	6	177	8	1,410	8	482
200,000	3	669	7	2,460	1	118	7	829	9	4,080	9	1,570
All Ranges	215	4,410	1,380	42,200	541	10,000	1,480	4,780	1,880	61,400	1,880	9,640
Female												
11,000 ^(a)	8	58	53	555	33	332	70	13	84	957	84	7
12,000	14	111	180	2,220	93	1,060	228	81	258	3,470	258	111
15,000	17	134	287	4,640	101	1,330	321	175	361	6,280	361	424
20,000	20	204	319	7,090	97	1,630	351	401	384	9,330	384	940
30,000	15	186	216	7,200	43	797	230	795	239	8,980	239	1,130
50,000	5	119	39	1,940	7	165	39	270	43	2,490	43	456
70,000	3	139	15	1,010	3	74	16	257	18	1,480	18	348
100,000	2	126	6	493	1	44	5	155	7	818	7	237
150,000	1	83	1	160	-	27	2	58	2	328	2	108
200,000	-	150	1	375	-	-	1	147	1	689	1	276
All Ranges	84	1,310	1,120	25,700	378	5,480	1,260	2,350	1,400	34,800	1,400	4,040
Yorkshire and the Humber												
Total												
11,000 ^(a)	17	135	65	671	46	465	87	32	114	1,300	114	11
12,000	40	355	230	2,830	136	1,590	286	108	363	4,880	363	158
15,000	52	587	419	6,680	171	2,400	450	303	573	9,980	573	668
20,000	59	885	526	11,700	174	3,040	558	654	666	16,200	666	1,650
30,000	44	857	447	14,700	112	2,340	483	1,610	517	19,600	517	2,520
50,000	11	280	97	4,870	22	611	96	576	109	6,340	109	1,200
70,000	7	308	44	2,940	10	371	43	563	51	4,190	51	1,010
100,000	5	333	20	1,800	4	193	16	430	23	2,760	23	814
150,000	2	179	5	645	1	56	5	188	6	1,070	6	352
200,000	2	571	5	1,450	1	109	6	600	7	2,730	7	1,050
All Ranges	240	4,490	1,860	48,300	677	11,200	2,030	5,060	2,430	69,000	2,430	9,420
Male												
11,000 ^(a)	11	93	21	210	19	196	27	12	44	510	44	4
12,000	26	251	85	1,030	76	933	115	45	167	2,260	167	74
15,000	37	458	205	3,240	98	1,440	213	154	303	5,290	303	354
20,000	44	711	312	6,930	109	1,940	321	374	407	9,960	407	1,010
30,000	33	681	303	10,000	82	1,740	327	990	354	13,400	354	1,750
50,000	8	196	71	3,620	17	494	70	373	81	4,690	81	899
70,000	4	179	34	2,280	8	312	32	377	38	3,150	38	767
100,000	4	218	16	1,480	3	159	13	312	18	2,170	18	645
150,000	1	133	4	552	1	46	4	146	5	877	5	290
200,000	2	493	5	1,340	1	105	5	495	6	2,440	6	941
All Ranges	171	3,410	1,060	30,700	413	7,360	1,130	3,280	1,420	44,800	1,420	6,740
Female												
11,000 ^(a)	6	42	44	462	27	269	59	20	69	793	69	6
12,000	14	104	145	1,800	60	658	171	63	196	2,630	196	84
15,000	15	129	215	3,440	73	965	238	149	270	4,680	270	314
20,000	16	174	214	4,720	65	1,100	237	280	258	6,270	258	632
30,000	11	175	144	4,710	30	597	156	621	163	6,100	163	765
50,000	3	85	25	1,250	5	116	27	202	29	1,660	29	301
70,000	3	129	11	659	2	60	11	186	13	1,030	13	240
100,000	1	115	4	320	1	34	4	118	5	587	5	169
150,000	-	46	1	94	-	-	1	41	1	191	1	62
200,000	-	78	1	108	-	-	1	106	1	296	1	108
All Ranges	69	1,080	804	17,600	264	3,810	905	1,790	1,000	24,200	1,000	2,680

3.11 Income and tax, by gender, region and country, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other		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												
11,000 ^(a)	16	130	56	584	35	351	71	23	95	1,090	95	9
12,000	35	299	203	2,500	129	1,510	262	110	327	4,420	327	145
15,000	42	475	368	5,820	159	2,260	403	271	508	8,830	508	588
20,000	58	798	472	10,400	164	2,830	506	700	603	14,700	603	1,480
30,000	47	968	404	13,300	101	2,130	438	1,570	473	18,000	473	2,320
50,000	11	276	100	5,050	19	521	98	588	111	6,430	111	1,220
70,000	6	222	47	3,210	10	377	45	592	53	4,400	53	1,060
100,000	5	285	21	1,970	4	194	17	418	24	2,870	24	862
150,000	2	208	6	807	1	78	6	178	7	1,270	7	429
200,000	2	483	6	1,800	1	73	6	466	7	2,820	7	1,080
All Ranges	224	4,140	1,680	45,400	623	10,300	1,850	4,920	2,210	64,800	2,210	9,190
Male												
11,000 ^(a)	9	81	18	181	17	182	25	8	40	452	40	4
12,000	25	225	78	941	66	807	105	44	149	2,020	149	66
15,000	32	382	172	2,710	89	1,300	182	138	260	4,530	260	300
20,000	43	673	274	6,030	106	1,910	291	411	368	9,020	368	913
30,000	36	795	271	8,930	76	1,650	295	960	324	12,300	324	1,610
50,000	8	201	75	3,860	15	420	73	387	84	4,870	84	930
70,000	4	151	37	2,590	8	317	35	410	42	3,460	42	844
100,000	4	211	17	1,660	3	157	13	309	20	2,330	20	706
150,000	2	154	5	704	1	67	5	137	6	1,060	6	360
200,000	2	410	5	1,550	1	55	5	383	6	2,400	6	922
All Ranges	164	3,280	954	29,100	382	6,860	1,030	3,190	1,300	42,500	1,300	6,660
Female												
11,000 ^(a)	6	48	38	404	17	169	46	15	56	636	56	5
12,000	11	74	125	1,560	62	702	157	66	178	2,400	178	79
15,000	11	93	196	3,120	70	959	221	133	248	4,300	248	288
20,000	15	125	198	4,370	59	925	215	290	235	5,710	235	571
30,000	11	173	133	4,370	25	473	143	613	149	5,630	149	705
50,000	3	75	25	1,190	4	101	25	200	27	1,570	27	285
70,000	2	71	10	624	2	60	10	182	11	936	11	218
100,000	1	74	4	315	1	38	4	109	5	535	5	156
150,000	1	53	1	103	..	..	1	41	1	208	1	69
200,000	-	74	1	246	..	..	1	83	1	421	1	158
All Ranges	60	861	729	16,300	241	3,460	822	1,730	912	22,300	912	2,540
West Midlands												
Total												
11,000 ^(a)	18	152	67	693	43	442	84	26	115	1,310	115	10
12,000	41	377	234	2,820	159	1,880	309	120	384	5,190	384	169
15,000	53	550	422	6,740	181	2,580	466	315	585	10,200	585	680
20,000	69	1,020	550	12,200	184	3,160	586	765	699	17,100	699	1,740
30,000	53	1,050	491	16,300	113	2,380	530	1,850	568	21,600	568	2,770
50,000	11	290	114	5,750	23	655	114	682	127	7,370	127	1,390
70,000	7	284	54	3,650	12	441	54	706	62	5,080	62	1,220
100,000	5	316	23	2,140	5	236	18	450	26	3,140	26	948
150,000	2	234	7	875	1	70	6	226	8	1,410	8	470
200,000	3	631	7	2,060	2	132	7	1,240	8	4,070	8	1,570
All Ranges	262	4,900	1,970	53,200	722	12,000	2,170	6,380	2,580	76,400	2,580	11,000
Male												
11,000 ^(a)	12	111	23	234	21	227	30	12	51	583	51	5
12,000	30	298	83	975	77	946	116	56	168	2,270	168	74
15,000	38	454	199	3,170	104	1,560	220	160	307	5,350	307	356
20,000	53	857	313	6,950	112	1,980	328	446	416	10,200	416	1,040
30,000	38	830	324	10,800	79	1,740	350	1,140	380	14,500	380	1,890
50,000	8	196	83	4,260	18	521	82	447	93	5,430	93	1,040
70,000	5	191	42	2,900	9	364	41	462	47	3,910	47	948
100,000	4	234	19	1,770	4	200	14	317	21	2,520	21	763
150,000	2	186	6	768	1	57	5	176	7	1,190	7	398
200,000	2	540	6	1,890	1	107	6	1,080	7	3,620	7	1,400
All Ranges	193	3,900	1,100	33,700	426	7,710	1,190	4,300	1,500	49,600	1,500	7,910
Female												
11,000 ^(a)	6	41	44	459	22	216	53	14	64	731	64	5
12,000	11	79	151	1,840	82	930	193	64	216	2,920	216	95
15,000	15	97	222	3,560	77	1,020	246	155	279	4,830	279	324
20,000	15	161	237	5,230	72	1,180	258	319	283	6,890	283	695
30,000	15	219	168	5,500	34	643	179	704	188	7,070	188	884
50,000	4	95	30	1,480	5	134	31	235	34	1,950	34	355
70,000	2	93	12	754	3	77	13	243	14	1,170	14	269
100,000	1	83	4	375	1	36	4	133	5	627	5	185
150,000	-	48	1	107	..	..	1	50	1	218	1	72
200,000	-	91	1	170	..	..	1	164	1	450	1	169
All Ranges	70	1,010	870	19,500	296	4,270	980	2,080	1,090	26,900	1,090	3,050

3.11 Income and tax, by gender, region and country, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	
East of England												
Total												
11,000 ^(a)	23	186	67	684	44	442	86	36	118	1,350	118	11
12,000	54	481	215	2,640	149	1,740	293	147	372	5,010	372	161
15,000	72	829	412	6,470	190	2,690	470	403	598	10,400	598	687
20,000	105	1,640	603	13,300	218	3,920	670	1,070	808	19,900	808	2,010
30,000	81	1,650	602	19,800	156	3,560	666	2,710	723	27,700	723	3,550
50,000	21	560	185	9,220	40	1,160	188	1,270	211	12,200	211	2,300
70,000	12	456	92	6,260	19	754	91	1,180	105	8,650	105	2,090
100,000	9	541	49	4,860	8	399	39	848	56	6,650	56	2,010
150,000	4	366	16	2,240	3	148	13	356	18	3,110	18	1,060
200,000	7	2,260	21	7,090	3	291	20	1,260	25	10,900	25	4,210
All Ranges	388	8,960	2,260	72,500	830	15,100	2,540	9,280	3,030	106,000	3,030	18,100
Male												
11,000 ^(a)	15	129	23	233	18	188	28	15	49	565	49	5
12,000	37	366	74	875	74	890	110	57	162	2,190	162	72
15,000	50	636	181	2,810	105	1,550	207	193	298	5,190	298	339
20,000	78	1,360	329	7,220	132	2,520	367	577	473	11,700	473	1,190
30,000	60	1,320	381	12,500	110	2,620	425	1,630	471	18,100	471	2,340
50,000	15	413	132	6,590	30	911	132	816	150	8,730	150	1,670
70,000	9	333	69	4,770	15	616	68	779	78	6,500	78	1,590
100,000	7	391	40	3,970	6	327	30	589	44	5,280	44	1,610
150,000	4	293	13	1,880	2	132	11	265	15	2,570	15	877
200,000	6	2,040	19	6,320	3	235	17	1,030	22	9,630	22	3,720
All Ranges	279	7,280	1,260	47,200	496	9,990	1,390	5,960	1,760	70,400	1,760	13,400
Female												
11,000 ^(a)	8	58	45	452	25	253	58	21	69	784	69	6
12,000	17	115	141	1,760	75	852	183	89	210	2,820	210	89
15,000	22	192	231	3,660	85	1,140	263	210	300	5,200	300	348
20,000	27	277	273	6,030	85	1,400	304	489	335	8,190	335	822
30,000	21	330	222	7,260	47	936	241	1,080	253	9,600	253	1,210
50,000	6	148	53	2,620	9	252	56	457	60	3,480	60	636
70,000	3	124	23	1,490	4	138	24	400	26	2,150	26	506
100,000	2	150	10	890	2	72	9	258	12	1,370	12	403
150,000	1	73	3	361	-	17	2	91	3	542	3	184
200,000	1	221	3	767	1	56	3	228	3	1,270	3	488
All Ranges	109	1,690	1,000	25,300	334	5,110	1,140	3,320	1,270	35,400	1,270	4,690
London												
Total												
11,000 ^(a)	41	362	87	892	36	377	93	77	152	1,710	152	18
12,000	89	925	274	3,380	115	1,350	296	209	435	5,860	435	193
15,000	114	1,450	483	7,690	142	2,020	480	548	671	11,700	671	792
20,000	151	2,570	841	19,100	168	2,850	827	1,480	1,050	26,000	1,050	2,660
30,000	124	2,550	950	32,000	140	2,950	988	4,340	1,090	41,900	1,090	5,380
50,000	33	860	329	16,900	42	1,170	327	2,130	362	21,100	362	3,980
70,000	21	758	186	13,300	21	815	179	2,010	203	16,800	203	4,110
100,000	17	1,020	106	11,000	11	545	80	1,620	118	14,200	118	4,330
150,000	9	813	40	6,060	4	240	31	712	46	7,820	46	2,690
200,000	25	12,900	73	32,000	7	625	67	5,060	87	50,600	87	19,600
All Ranges	624	24,300	3,370	142,000	687	12,900	3,370	18,200	4,210	198,000	4,210	43,800
Male												
11,000 ^(a)	27	260	37	375	13	136	34	35	72	805	72	9
12,000	66	727	112	1,380	50	595	109	91	207	2,790	207	92
15,000	85	1,190	220	3,450	70	1,030	201	277	340	5,950	340	402
20,000	115	2,170	424	9,560	86	1,560	400	767	568	14,100	568	1,440
30,000	86	1,970	513	17,000	85	1,900	534	2,530	607	23,400	607	3,020
50,000	20	540	199	10,200	27	801	196	1,300	221	12,900	221	2,450
70,000	13	493	120	8,580	14	574	115	1,260	131	10,900	131	2,670
100,000	12	693	75	7,750	8	420	55	1,070	83	9,940	83	3,050
150,000	6	592	30	4,550	3	202	23	490	34	5,840	34	2,010
200,000	20	11,400	59	27,200	6	520	53	3,890	71	43,100	71	16,800
All Ranges	450	20,100	1,790	90,100	363	7,750	1,720	11,700	2,330	130,000	2,330	31,900
Female												
11,000 ^(a)	14	103	50	518	23	241	59	42	80	903	80	9
12,000	24	198	162	2,000	66	757	187	118	228	3,070	228	100
15,000	29	262	263	4,240	72	990	279	271	331	5,760	331	390
20,000	37	402	417	9,530	82	1,290	427	709	484	11,900	484	1,210
30,000	39	588	437	15,000	55	1,050	454	1,810	480	18,500	480	2,370
50,000	13	320	129	6,890	14	366	131	834	141	8,210	141	1,530
70,000	8	265	66	4,690	7	242	65	753	72	5,950	72	1,430
100,000	5	322	32	3,230	3	125	25	545	35	4,220	35	1,280
150,000	2	221	10	1,510	1	38	8	223	12	1,990	12	679
200,000	4	1,500	14	4,780	2	105	13	1,170	17	7,560	17	2,840
All Ranges	174	4,180	1,580	52,200	324	5,200	1,650	6,480	1,880	68,100	1,880	11,800

3.11 Income and tax, by gender, region and country, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	
South East												
Total												
11,000 ^(a)	32	271	92	926	60	607	117	53	163	1,860	163	18
12,000	85	782	314	3,750	221	2,600	419	230	545	7,360	545	239
15,000	106	1,180	570	8,890	289	4,130	664	672	852	14,900	852	987
20,000	148	2,280	888	19,400	341	6,170	1,010	1,730	1,200	29,600	1,200	2,980
30,000	129	2,620	928	30,100	269	6,520	1,060	4,750	1,150	44,000	1,150	5,610
50,000	34	896	297	14,800	72	2,260	308	2,200	346	20,100	346	3,790
70,000	21	777	173	11,800	36	1,490	173	2,220	197	16,300	197	3,920
100,000	17	926	92	9,180	18	946	73	1,530	106	12,600	106	3,810
150,000	7	605	31	4,450	5	366	26	681	36	6,100	36	2,090
200,000	13	4,410	44	16,300	7	690	40	2,480	51	23,900	51	9,300
All Ranges	592	14,700	3,430	120,000	1,320	25,800	3,890	16,600	4,640	177,000	4,640	32,800
Male												
11,000 ^(a)	19	174	27	264	23	241	34	23	62	702	62	8
12,000	56	565	110	1,280	100	1,220	149	83	233	3,140	233	103
15,000	72	898	242	3,770	146	2,200	276	289	408	7,150	408	470
20,000	105	1,820	464	10,100	198	3,800	524	876	672	16,600	672	1,680
30,000	89	1,970	570	18,500	188	4,820	662	2,740	727	28,000	727	3,630
50,000	23	626	206	10,300	55	1,810	212	1,350	243	14,100	243	2,690
70,000	15	531	130	9,060	27	1,190	128	1,450	148	12,200	148	2,970
100,000	13	650	73	7,380	14	808	56	1,060	83	9,900	83	3,020
150,000	6	494	26	3,770	4	305	21	493	30	5,060	30	1,740
200,000	11	3,900	38	14,400	6	604	34	2,010	43	20,900	43	8,140
All Ranges	408	11,600	1,890	78,800	763	17,000	2,100	10,400	2,650	118,000	2,650	24,500
Female												
11,000 ^(a)	13	97	65	662	37	366	84	30	101	1,160	101	9
12,000	29	217	204	2,470	120	1,380	270	147	312	4,210	312	136
15,000	34	279	328	5,120	143	1,930	387	383	443	7,720	443	518
20,000	43	454	424	9,260	143	2,380	482	858	530	13,000	530	1,290
30,000	40	647	358	11,600	81	1,690	398	2,010	418	15,900	418	1,990
50,000	11	270	91	4,450	17	452	96	844	104	6,010	104	1,090
70,000	6	245	43	2,770	9	296	45	772	50	4,080	50	955
100,000	4	276	19	1,800	3	138	17	478	23	2,690	23	792
150,000	1	111	5	686	1	61	5	188	6	1,050	6	353
200,000	2	511	6	1,940	1	86	6	473	7	3,010	7	1,160
All Ranges	184	3,110	1,540	40,700	555	8,780	1,790	6,180	1,990	58,800	1,990	8,300
South West												
Total												
11,000 ^(a)	22	155	67	664	48	484	86	39	118	1,340	118	11
12,000	58	491	221	2,610	160	1,820	294	160	377	5,080	377	163
15,000	74	750	411	6,380	212	2,990	483	452	607	10,600	607	697
20,000	95	1,380	554	12,000	231	4,080	634	1,060	757	18,500	757	1,860
30,000	76	1,440	483	15,200	157	3,630	556	2,480	600	22,800	600	2,900
50,000	18	492	118	5,670	36	1,090	126	968	142	8,220	142	1,540
70,000	11	414	56	3,550	16	613	58	931	67	5,510	67	1,300
100,000	8	506	27	2,420	8	350	24	609	33	3,890	33	1,140
150,000	3	269	8	939	2	154	7	276	10	1,640	10	552
200,000	4	1,010	8	2,410	2	214	9	1,050	10	4,680	10	1,780
All Ranges	368	6,910	1,950	51,900	872	15,400	2,280	8,020	2,720	82,300	2,720	12,000
Male												
11,000 ^(a)	12	91	20	196	23	237	29	15	47	538	47	4
12,000	35	337	77	912	75	909	111	57	164	2,220	164	71
15,000	48	559	185	2,850	115	1,700	214	193	303	5,300	303	349
20,000	69	1,110	317	6,870	148	2,740	363	548	458	11,300	458	1,140
30,000	53	1,100	320	10,200	115	2,800	375	1,490	409	15,600	409	2,010
50,000	12	329	89	4,360	28	896	93	612	106	6,190	106	1,180
70,000	7	282	43	2,790	13	522	43	597	51	4,190	51	1,000
100,000	6	357	22	1,990	6	296	18	412	26	3,050	26	907
150,000	2	213	7	827	2	135	6	189	8	1,360	8	463
200,000	3	867	7	2,130	2	189	7	843	9	4,030	9	1,540
All Ranges	249	5,240	1,090	33,100	527	10,400	1,260	4,950	1,580	53,700	1,580	8,670
Female												
11,000 ^(a)	10	64	47	468	25	248	57	25	71	805	71	6
12,000	22	154	143	1,700	85	908	183	103	213	2,860	213	92
15,000	26	191	227	3,530	97	1,290	268	258	304	5,270	304	348
20,000	26	276	237	5,120	83	1,340	271	510	299	7,250	299	720
30,000	22	342	163	5,060	42	826	181	992	192	7,220	192	888
50,000	5	163	29	1,320	8	196	33	356	35	2,030	35	362
70,000	3	132	13	763	4	91	15	334	16	1,320	16	303
100,000	2	149	5	434	1	54	6	198	7	835	7	237
150,000	1	56	1	112	-	19	1	87	2	274	2	89
200,000	1	140	1	278	-	26	1	207	2	651	2	241
All Ranges	119	1,670	866	18,800	346	5,000	1,020	3,070	1,140	28,500	1,140	3,290

3.11 Income and tax, by gender, region and country, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other		Total income		Total tax	
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
Wales												
Total												
11,000 ^(a)	12	88	39	391	28	283	51	19	68	781	68	6
12,000	25	218	124	1,510	85	989	163	65	206	2,780	206	92
15,000	29	285	230	3,860	109	1,530	259	163	325	5,640	325	379
20,000	37	490	298	6,540	120	2,160	334	344	391	9,530	391	970
30,000	27	485	253	8,420	71	1,480	275	735	295	11,100	295	1,450
50,000	6	181	49	2,410	11	326	50	297	56	3,210	56	597
70,000	3	144	18	1,190	4	128	17	241	21	1,710	21	406
100,000	3	199	8	755	2	80	7	149	10	1,180	10	349
150,000	1	103	2	276	1	34	2	60	3	473	3	161
200,000	1	136	2	541	-	26	2	197	2	900	2	331
All Ranges	144	2,330	1,020	25,700	432	7,040	1,160	2,270	1,380	37,300	1,380	4,740
Male												
11,000 ^(a)	8	64	15	146	13	136	19	8	31	354	31	3
12,000	18	166	48	576	44	529	66	32	96	1,300	96	45
15,000	22	245	110	1,740	62	901	120	78	170	2,960	170	197
20,000	28	406	172	3,770	79	1,460	192	195	238	5,820	238	594
30,000	18	353	165	5,480	53	1,140	182	468	196	7,440	196	979
50,000	4	134	36	1,800	8	257	36	196	42	2,380	42	446
70,000	2	74	14	944	3	99	12	154	15	1,270	15	307
100,000	2	137	7	634	2	68	5	105	8	944	8	281
150,000	1	85	2	248	1	31	2	44	2	408	2	140
200,000	1	103	2	491	..	..	1	121	2	738	2	282
All Ranges	104	1,770	570	15,800	265	4,630	635	1,400	800	23,600	800	3,270
Female												
11,000 ^(a)	4	24	24	244	15	148	32	11	37	427	37	3
12,000	8	52	76	935	41	461	98	33	110	1,480	110	47
15,000	7	41	120	1,930	48	633	139	84	155	2,680	155	182
20,000	9	84	126	2,770	41	705	142	149	153	3,710	153	376
30,000	8	132	88	2,940	18	339	93	266	99	3,680	99	471
50,000	2	47	12	609	3	69	13	101	14	827	14	151
70,000	1	70	4	251	1	29	5	86	5	436	5	99
100,000	1	62	2	121	-	12	2	44	2	239	2	69
150,000	..	..	..	..	..	..	..	..	-	66	-	21
200,000	..	..	..	..	..	..	..	76	-	162	-	49
All Ranges	40	564	453	9,880	167	2,400	524	867	576	13,700	576	1,470
Scotland												
Total												
11,000 ^(a)	14	111	61	636	43	431	82	27	106	1,210	106	10
12,000	34	302	218	2,670	149	1,770	285	102	359	4,840	359	156
15,000	46	478	391	6,280	167	2,400	431	244	540	9,410	540	634
20,000	58	810	564	12,700	194	3,460	608	636	716	17,600	716	1,790
30,000	52	986	530	17,800	126	2,850	574	1,590	615	23,300	615	3,020
50,000	13	406	126	6,440	28	754	126	632	142	8,230	142	1,550
70,000	9	419	60	4,210	13	456	60	580	69	5,670	69	1,360
100,000	7	515	27	2,630	5	214	21	346	31	3,710	31	1,090
150,000	3	253	7	1,020	1	85	6	156	9	1,520	9	506
200,000	3	1,200	8	2,420	2	125	8	541	10	4,290	10	1,640
All Ranges	238	5,480	1,990	56,800	728	12,500	2,200	4,850	2,600	79,700	2,600	11,800
Male												
11,000 ^(a)	8	72	20	201	17	174	26	10	40	456	40	4
12,000	23	213	79	948	71	860	103	39	153	2,060	153	66
15,000	31	353	177	2,830	79	1,160	175	106	255	4,450	255	299
20,000	41	624	313	7,050	111	2,050	323	333	407	10,100	407	1,040
30,000	36	723	333	11,300	88	2,090	363	949	395	15,000	395	1,980
50,000	10	290	93	4,800	21	585	92	404	105	6,080	105	1,160
70,000	6	286	48	3,410	11	394	46	387	54	4,480	54	1,080
100,000	5	353	22	2,180	4	178	16	237	25	2,950	25	878
150,000	2	200	6	901	1	71	5	97	7	1,270	7	424
200,000	3	969	7	2,190	1	114	7	416	8	3,690	8	1,420
All Ranges	164	4,080	1,100	35,800	403	7,670	1,160	2,980	1,450	50,500	1,450	8,350
Female												
11,000 ^(a)	5	40	42	435	26	257	56	18	66	749	66	6
12,000	12	88	139	1,720	78	905	182	64	206	2,780	206	90
15,000	15	126	215	3,450	88	1,240	255	138	285	4,960	285	335
20,000	17	186	251	5,610	83	1,410	285	303	309	7,520	309	760
30,000	15	263	196	6,560	39	762	211	640	220	8,230	220	1,040
50,000	4	116	33	1,640	6	169	35	228	37	2,150	37	390
70,000	3	133	12	801	2	62	13	194	14	1,190	14	274
100,000	2	162	5	447	1	36	5	109	6	754	6	216
150,000	1	52	1	124	..	..	1	58	1	249	1	82
200,000	..	234	1	232	..	..	1	125	1	602	1	226
All Ranges	74	1,400	895	21,000	325	4,870	1,040	1,880	1,150	29,200	1,150	3,420

3.11 Income and tax, by gender, region and country, 2016-17

Taxpayers only

Region and Gender

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self employment income		Employment income		Pension income		Property, interest, dividend and other		Total income		Total tax		
	£	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount	No. of individuals	Amount
Northern Ireland													
Total													
11,000 ^(a)	7	57	23	242	11	104	24	6	36	409	36	3	
12,000	17	162	81	1,000	36	404	86	33	119	1,600	119	52	
15,000	20	212	133	2,170	43	585	131	65	175	3,030	175	205	
20,000	23	284	170	3,890	49	852	174	148	211	5,170	211	534	
30,000	24	424	126	4,200	32	692	135	379	151	5,690	151	737	
50,000	5	118	24	1,160	6	164	23	151	28	1,600	28	294	
70,000	3	144	9	619	3	88	9	128	12	980	12	230	
100,000	3	173	5	415	1	46	4	112	6	746	6	210	
150,000	1	90	1	188	..	..	1	44	2	339	2	111
200,000	1	174	1	223	..	..	1	162	2	574	2	210
All Ranges	104	1,840	572	14,100	182	2,970	589	1,230	741	20,100	741	2,590	
Male													
11,000 ^(a)	5	44	9	93	4	39	8	2	16	178	16	1	
12,000	13	130	32	397	16	182	31	17	54	726	54	24	
15,000	15	172	69	1,140	21	300	61	31	95	1,640	95	111	
20,000	18	231	98	2,260	29	495	96	86	125	3,070	125	318	
30,000	18	323	74	2,450	22	485	80	240	93	3,500	93	456	
50,000	4	79	16	767	4	114	15	110	18	1,070	18	199	
70,000	3	105	7	457	2	72	7	90	9	723	9	171	
100,000	2	126	4	343	1	39	3	79	5	588	5	167	
150,000	1	67	1	157	..	..	1	31	2	267	2	90
200,000	1	128	1	190	..	..	1	138	1	466	1	169
All Ranges	78	1,400	311	8,260	101	1,750	303	822	416	12,200	416	1,710	
Female													
11,000 ^(a)	2	13	14	150	7	65	17	4	20	231	20	2	
12,000	4	33	48	608	20	222	55	16	65	878	65	28	
15,000	5	41	64	1,030	22	285	69	34	80	1,390	80	94	
20,000	5	53	71	1,630	20	357	79	62	86	2,100	86	216	
30,000	6	101	51	1,740	10	207	55	139	58	2,190	58	281	
50,000	2	39	8	396	2	50	8	42	9	526	9	96	
70,000	1	39	2	162	..	..	3	38	3	256	3	60
100,000	1	47	1	72	..	..	1	33	1	158	1	43
150,000	..	..	..	..	..	..	..	..	..	72	..	21
200,000	..	..	..	..	..	..	..	..	..	..	..	..
All Ranges	25	435	261	5,850	81	1,220	286	406	325	7,910	325	882	

Source: Survey of Personal Incomes (SPI) 2016-17
Table updated March 2019

Footnote

Notes on the Table

Income and tax, by gender, region and country, 2016-17

- Estimates for sub-UK geographical areas (e.g. by country, region, county etc) should be treated with particular caution (see the Personal Incomes Statistics release, Section 5).
- 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 2016-17.
- 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 2016-17 are included, whereas Table 3.10 includes all people with a self employment source in 2016-17. 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 forward. 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.
- Please note that as part of the Personal Incomes Statistics 2016-17 release, two Experimental Statistics tables are being included for the first time: tables 3.16 and 3.17, "Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for Scottish and non-Scottish taxpayers, 2016-17" and Table 3.17 "Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for taxpayers with residential postcode in Scotland and rest of the UK, 2016-17", which provides breakdowns between Scotland and the rest of the UK. In table 3.16, individuals have been assigned to Scotland by use of a Scottish taxpayer indicator, which identifies an individual being taxed under the Scottish tax system. Table 3.16 therefore uses a new and different method to assign individuals to Scotland than the existing method that we are continuing to use for tables 3.11 to 3.15a. Values from table 3.16 and those from tables 3.11 to 3.15a are not directly comparable for this reason.

Section 4: Experimental Statistics Tables 3.16 and 3.17: Income Tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for Scottish taxpayers and non-Scottish taxpayers, by residential postcode and Scottish taxpayer indicator, 2016-17

Taxpayers with some tax on non-savings/non-dividend income only

Tables 3.16 and 3.17

These new tables, Tables 3.16 and 3.17, have been introduced to reflect the devolution of Income Tax to Scotland in the Scotland Act 2012 and the Scotland Act 2016. They show estimates constructed from the Survey of Personal Incomes (SPI) of the amount of tax that is due from non-savings/non-dividend (NSND) income, “earned income”. (Background information on the powers in the Scotland Acts is explained below.)

The powers in the 2016 Scotland Act were first in operation for tax year 2017-18. However, the 2016-17 income tax outturn is used for the baseline to calculate the Scottish income tax block grant adjustment. The final outturn figure of £10.7bn for Scottish Income Tax in 2016-17 was published in the technical annex to HMRC’s 2018 Annual Accounts. Income tax liabilities for Scottish taxpayers and taxpayers with a Scottish residential postcode shown in tables 3.16 and 3.17 will differ from this outturn figure due to a range of factors including data (the outturn is based on a 100% data extract, the SPI is based on a sample) and measurement of income tax.

There can be a difference between being a Scottish taxpayer as set out in the Scotland Acts and having a Scottish residential postcode - for example if someone moves to Scotland towards the end of the year. (See below for further detail.) Tables 3.16 and 3.17 allow users to compare income tax due on earned income in 2016-17 for Scottish taxpayers and taxpayers who had a Scottish residential postcode at the end of the tax year. 2016-17 was the first year in which Scottish taxpayers as defined in the Scotland Acts could be identified. Previously the residential postcode was used as a proxy for this. The comparison of these two definitions may therefore be of interest for users of these statistics.

Table 3.16 presents estimates of the number of taxpayers and Income Tax due on earned income for Scottish taxpayers and non-Scottish taxpayers. The definition of a Scottish taxpayer is set out in the Scotland Acts and discussed below. The figures presented in table 3.16 are for the 2016-17 tax year.

Table 3.17 presents estimates of the number of taxpayers and Income Tax due on earned income based on the residential postcode of the taxpayer. It shows separate figures for taxpayers with a residential postcode in Scotland

and those with a residential postcode not in Scotland. This table classifies each individual based on their residential postcode on 5th April 2017, the end of the 2016-17 tax year.

Comparison between the two tables shows that, overall, the differences between classifying taxpayers based on their residential postcode and using the Scottish taxpayer indicator are relatively small. Slightly more taxpayers are identified as having a Scottish residential postcode at the end of the year (2,550,000) as compared to those identified by the Scottish taxpayer indicator in 2016-17 (2,530,000). This difference is also reflected in the total tax on earnings: £11.2bn for taxpayers identified as having a residential postcode in Scotland at the end of the tax year, compared to £11.1bn using the Scottish taxpayer indicator.

Individuals who are not taxpayers are not included in Tables 3.16 and 3.17. This is in line with the other tables in this release except Tables 3.9 and 3.10. Additionally, individuals without any tax due on earned income are not included in these tables.

These two tables are being released as *Experimental Statistics* and feedback from users at the email address in this publication will help us refine and enhance these tables for future publications.

Experimental statistics are a subset of newly developed or innovative official statistics that are undergoing evaluation. *Experimental statistics* are developed under the guidance of the Head of Profession for Statistics within Government Departments and are published in order to involve users and stakeholders in the assessment of their suitability and quality at an early stage.

Comparison with Table 3.11

Table 3.11 shows income and tax, by gender, region and country. The information provided in Tables 3.16 and 3.17 differs from that presented in Table 3.11. Table 3.11 shows Income Tax due from all sources of income, whereas Tables 3.16 and 3.17 show the amount of tax due on non-savings/non-dividend (NSND) income that was devolved to Scotland under the powers in the Scotland Act 2016.

Furthermore, the information provided in Table 3.16 differs from the information provided in tables 3.17 and 3.11. It is also different to the other regional breakdowns in the separate annual release covering SPI Tables 3.12 to 3.15a, expected to be released in April 2019. This difference is due to how they classify taxpayers. Tables 3.11 and 3.17 (and 3.12 to 3.15a) classify each individual to a country in the UK or one of the 9 English Regions based on their residential postcode on 5th April 2017, the end of the 2016-17 tax year. In contrast Table 3.16 uses the Scottish taxpayer indicator, which identifies individuals taxed as a Scottish taxpayer in 2016-17.

There will be some individuals who are included in Table 3.16 as a Scottish taxpayer who are living outside of Scotland at the end of the year and are

therefore included in a different area in Table 3.11 or as having a non-Scottish residential postcode in Table 3.17. Similarly, there will also be some individuals who are not Scottish taxpayers for 2016-17 but will be living in Scotland on 5th April 2017 and included in the Scotland category in Table 3.11 and 3.17.

A summary of the differences between these tables is shown below.

Summary of the differences between tables 3.11 and Experimental Statistics tables 3.16 and 3.17		
<u>Table</u>	<u>Taxpayer classification</u>	<u>Tax definition</u>
3.11	Residential postcode on 5 th April 2017	Income Tax from all sources of income
3.16 (experimental statistics)	Scottish taxpayer indicator (individuals taxed under the Scottish tax system for a given tax year)	Non-savings/non-dividend (NSND) tax, following the definition of tax devolved to Scotland under the powers in the Scotland Act 2016
3.17 (experimental statistics)	Residential postcode on 5 th April 2017	Non-savings/non-dividend (NSND) tax, following the definition of tax devolved to Scotland under the powers in the Scotland Act 2016

Background to devolved Income Tax

The Scotland Act 2012 gave the Scottish Parliament the power to set a Scottish rate of Income Tax. The Scottish rate of Income Tax (SRIT) regime applies to non-savings non-dividend (NSND) income. It allows the Scottish Government to change the amount of Income Tax that Scottish taxpayers pay and, as a result, the amount that the Scottish Government had to spend in Scotland.

SRIT replaced ten percentage points of each of the main UK rates of tax from the start of the 2016-17 tax year. In that year the UK basic, higher and additional rates for NSND income were reduced by 10p in the pound for Scottish taxpayers. This reduction was replaced by a Scottish rate set at ten percent, so the overall rates paid by Scottish taxpayers remained the same as elsewhere in the UK.

The Scotland Act 2016 further enhanced the Scottish Parliament's tax powers, devolving all NSND income (rather than the first 10p) and allowing the Scottish Parliament to set and change its own tax rate bands and limits and

introduce new ones. These enhanced powers were introduced from the start of tax year 2017-18.

HMRC published the final 2016-17 SRIT outturn figure in the 2018 HMRC Annual Accounts, in July 2018. A detailed explanation of how this was calculated, including those elements where an element of estimation was required, is outlined in the Technical Note on Scottish Income Tax² that accompanies the accounts. This technical note also provided the 2016-17 outturn of £10.7bn that forms the baseline for the Scottish income tax block grant adjustment calculation.

The forecasts of Scottish Income Tax produced by the Office for Budget Responsibility and separately by the Scottish Fiscal Commission, and the outturn reported in the 2018 HMRC Accounts, may differ from what is shown in Tables 3.16 and 3.17 for many reasons, including the following:

- Economic forecasting error: forecast assumptions such as earnings increases may prove incorrect, for example, if the economy grows more or less than expected.
- Identification of taxpayers: taxpayers may have been classified based on their residential postcode as a proxy for identifying Scottish taxpayers, or alternatively by the Scottish taxpayer indicator directly where this was available (see details below).
- Methodology and data: the SPI is based on a sample and therefore produces estimates rather than exact figures. These estimates have a margin of sampling error associated with them: as discussed further in section 5. The outturn figure published in HMRC's Annual Accounts is based on a 100% data.
- Measurement of Income Tax: for example, the outturn figures include an adjustment for uncollected tax but the SPI tables in this document purely reflect taxpayers' tax liabilities.

Definition of a Scottish taxpayer

Table 3.16 reflects HMRC's estimates of the number of Scottish taxpayers. HMRC constructs a Scottish taxpayer identifier (sometimes known as the S flag). The Scottish indicator is sourced from the NPS system and identifies individuals who are Scottish taxpayers and have been taxed under the Scottish tax system for a given tax year.

In order for an individual to be a Scottish taxpayer, they **must** be UK resident for tax purposes – an individual who is not UK tax resident cannot be a Scottish taxpayer

There are a number of tests to determine Scottish taxpayer status. If, in the course of a tax year, an individual is UK resident for tax purposes, they will be a Scottish taxpayer, for that tax year, if they satisfy any of three tests:

² See: <http://www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2017-to-2018>

1. They are a Scottish Parliamentarian
2. They have a 'close connection' to Scotland through either:
 - having only a single 'place of residence', which is in Scotland or
 - where they have more than one 'place of residence', having their 'main place of residence' in Scotland for at least as much of the tax year as it has been in any **one** other part of the UK.
3. Where no 'close connection' to Scotland or any other part of the UK exists (either through it not being possible to identify any place of residence or a main residence) - through day counting.

EXPERIMENTAL STATISTICS

Table 3.16

Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for Scottish and non-Scottish taxpayers, 2016-17

Taxpayers with some tax due on non-savings/non-dividend income only

Numbers: thousands; Amounts: £millions

		Basic rate (2) taxpayers	Higher rate (2) taxpayers	Additional rate (2) taxpayers	All taxpayers
Scottish taxpayers (Using Scottish tax bands)	Number of taxpayers	2,220	297	14	2,530
	Tax on earnings at:				
	Basic Rate	4,970	1,890	90	6,950
	Higher Rate	-	2,450	661	3,110
	Additional Rate	-	-	1,090	1,090
	All	4,970	4,340	1,840	11,100
Non-Scottish taxpayers (Using rUK tax bands)	Number of taxpayers	24,000	3,610	300	27,900
	Tax on earnings at:				
	Basic Rate	52,800	23,000	1,890	77,700
	Higher Rate	-	32,300	13,900	46,300
	Additional Rate	-	-	28,100	28,100
	All	52,800	55,300	43,900	152,000
All taxpayers	Number of taxpayers	26,200	3,900	315	30,400
	Tax on earnings at:				
	Basic Rate	57,800	24,900	1,980	84,700
	Higher Rate	-	34,800	14,600	49,400
	Additional Rate	-	-	29,100	29,100
	All	57,800	59,700	45,700	163,000

Source: Survey of Personal Incomes 2016-17
Table updated March 2019

Notes on the Table

Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for Scottish and non-Scottish taxpayers, 2016-17

1. This table only covers individuals with some liability to tax on their non-savings/non-dividend income.
2. Taxpayers have been classified as a Basic/Higher/Additional rate taxpayer based on their non-savings/non-dividends tax liabilities only, and with the inclusion of savings and dividends income, may have been taxed at a higher rate on their savings and dividends income.
3. Scottish taxpayers are identified using the Scottish taxpayer indicator which identifies an individual being taxed under the Scottish tax system.
4. Income tax liabilities for Scottish taxpayers shown in this table will differ from the final outturn figure of £10.7bn for Scottish Income Tax in 2016-17 (published in the technical annex to HMRC's 2018 Annual Accounts) due to a range of factors including data (the outturn is based on a 100% data, the SPI is based on a sample).
5. Figures in this table are rounded to three significant figures.

EXPERIMENTAL STATISTICS

Table 3.17

Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for taxpayers with residential postcode in Scotland and rest of the UK, 2016-17
Taxpayers with some tax due on non-savings/non-dividend income only

Numbers: thousands; Amounts: £millions

		Basic rate (2) taxpayers	Higher rate (2) taxpayers	Additional rate (2) taxpayers	All taxpayers
Taxpayers with residential postcode in Scotland (Using Scottish tax bands)	Number of taxpayers	2,240	299	15	2,550
	Tax on earnings at:				
	Basic Rate	5,010	1,900	90	7,000
	Higher Rate	-	2,470	667	3,130
	Additional Rate	-	-	1,070	1,070
	All	5,010	4,370	1,830	11,200
Taxpayers with residential postcode not in Scotland (Using rUK tax bands)	Number of taxpayers	24,000	3,600	300	27,900
	Tax on earnings at:				
	Basic Rate	52,800	23,000	1,890	77,700
	Higher Rate	-	32,300	13,900	46,200
	Additional Rate	-	-	28,100	28,100
	All	52,800	55,300	43,900	152,000
All taxpayers	Number of taxpayers	26,200	3,900	315	30,400
	Tax on earnings at:				
	Basic Rate	57,800	24,900	1,980	84,700
	Higher Rate	-	34,800	14,600	49,400
	Additional Rate	-	-	29,100	29,100
	All	57,800	59,700	45,700	163,000

Source: Survey of Personal Incomes 2016-17

Table updated March 2019

Notes on the Table

Income tax liabilities on non-savings/non-dividend income by tax band and by marginal rate, for taxpayers with residential postcode in Scotland and rest of the UK

- This table only covers individuals with some liability to tax on their non-savings/non-dividend income.
- Taxpayers have been classified as a Basic/Higher/Additional rate taxpayer based on their non-savings/non-dividends tax liabilities only, and with the inclusion of savings and dividends income, may have been taxed at a higher rate on their savings and dividends income.
- Taxpayers are classified to a country based on their residential postcode on 5th April 2017, the end of the 2016-17 tax year. Some members of the Forces and Merchant Navy, together with a small number of people serving overseas and people with overseas addresses have been included as non-Scottish taxpayers. There are also a small number of people in the sample where it was not possible to identify their postcode, these are included as non-Scottish taxpayers.
- Income tax liabilities for taxpayers with residential postcode in Scotland shown in this table will differ from the final outturn figure of £10.7bn for Scottish Income Tax in 2016-17 (published in the technical annex to HMRC's 2018 Annual Accounts) due to a range of factors including data (the outturn is based on a 100% data, the SPI is based on a sample), identification of Scottish taxpayers, and measurement of income tax.
- Figures in this table are rounded to three significant figures.

Section 5: 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 2016-17 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 8 for individuals with high incomes and rare allowances to about 1 in 272 for people with low combined pay and pensions. In all, about 404,000 individuals were selected from NPS for inclusion in the 2016-17 SPI.

(b) For the Self Assessment 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 249 for employees and occupational pensioners with smaller income or tax for

2016-17. In all, about 328,000 individuals were selected from SA for inclusion in the 2016-17 SPI.

(c) For claims cases, there were around 3,700 cases from the Claims system 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 736,000 valid cases on the 2016-17 final SPI file.

Coverage of the SPI

Not all of the individuals in the SPI sample are taxpayers. About 23 per cent have no Income Tax liability because deductions and reliefs and personal allowances exceed their total income. Where income exceeds the threshold for the operation of PAYE (£11,000 for 2016-17), 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 2016-17.

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 2016-17 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%
<hr/>					
County (large)	500	488	512	11.6	2.32%
County (small)	200	193	207	7.4	3.69%
<hr/>					
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

Personal Savings Allowance

From 6 April 2016, if you're a basic rate taxpayer you'll be able to earn up to £1,000 in savings income tax-free. Higher rate taxpayers will be able to earn up to £500. This is called the Personal Savings Allowance.

This means:

- most people will no longer pay tax on savings interest
- banks and building societies will stop deducting tax from your account interest

Therefore, from 2016-17 interest paid net of tax has been combined with interest paid gross when presented in table 3.7. Up until 2015-16 interest paid gross was included in "other investment income" and interest paid net was included in "interest from building societies and banks". From 2016-17 all interest paid net or gross will be included in "interest from building societies and banks".

Changes to the Self Assessment Data

The note on the Personal Savings Allowance above applies to the self-assessment data in the SPI as well.

Dividend Allowance

From 6 April 2016, dividend taxation was reformed by replacing the Dividend Tax Credit with a £5,000 dividend allowance, and increasing the rates of tax

paid by 7.5 percentage points in each band, to 7.5% for basic rate, 32.5% for higher rate, and 38.1% for additional rate.

With the introduction of the Dividend Allowance and abolition of the dividend tax credit there is a step change in the level of income from dividends. Before 2016-17 the level of dividend income (and total income) reported in these tables included the tax credit which was notionally added and then taken off when calculating the tax due on dividends. Therefore, from 2016-17 the level of dividends reported will be lower as the tax credit no longer exists to notionally increase the level of dividends.

Changes to the Claims Data

There has been a change in how Claims data has been compiled for the 2016-17 survey.

For operational efficiencies R40 Claim forms have been migrated onto the National Insurance and PAYE system (NPS). However, the NPS data used for the survey only includes individuals with an employment active for at least 1 day in 2016-17 and such Claims cases are now included in the NPS component of the survey. As a consequence of this, the NPS data available excludes Claims cases which have no employment in 2016-17.

Thus for the 2016-17 survey it has been necessary to impute the Claims component. This was carried out by selecting the Claims cases that had no employments from the 2015-16 survey. The income for these cases was then projected using OBR determinants to estimate the 2016-17 level of income. The tax due on this income is then calculated in the same way as other survey cases, by performing a tax calculation.

This change will have a minimal impact on the estimates created from the 2016-17 survey since the majority of Claims cases (over 96% of the 2015-16 Claims population) are non-taxpayers and therefore excluded from the statistical tables in this publication.

Changes to the Imputation Process

Other than the imputation of claims amounts described above there have been no changes to the imputation process.

Section 6: Glossary of Terms

Section 6 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.