HM Revenue & Customs

Tables 3.12 to 3.15a provide further geographical breakdowns to tables 3.1 to 3.11 which were published in March 2020 (revised in June 2020) and information on taxpayers of pension age.

Key Statistics

There were 31.2 million taxpayers for the tax year 2017 to 2018.

There has broadly been no change in the overall number of taxpayers since the previous tax year.

Taxpayers of pension age

Taxpayers of pension age are those over the State Pension Age (SPA), which for the purposes of these statistics is aged 64.5 for females and aged 65 for males as at 5 April 2018.
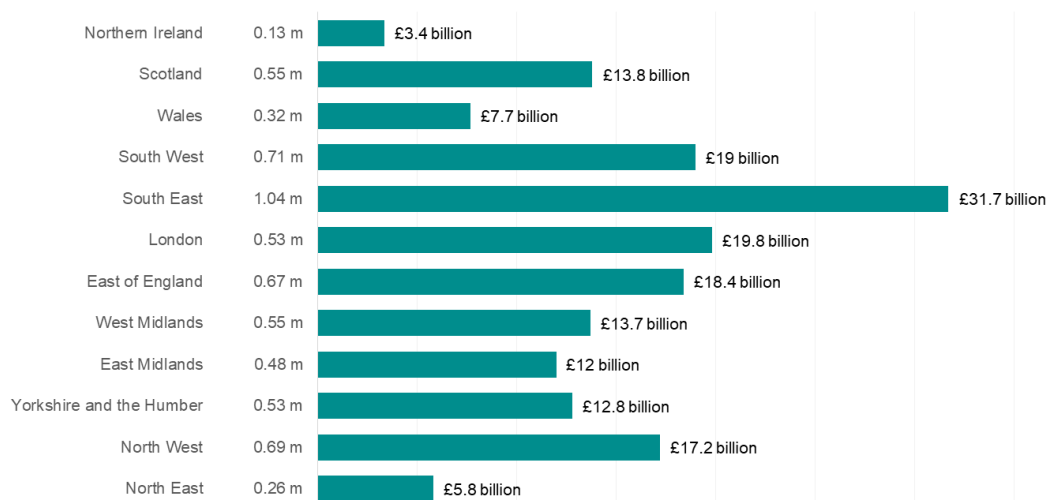
There were 6.57 million taxpayers of pension age for the tax year 2017 to 2018; of these 59% are male and 41% are female. (Table 3.12)

The number of taxpayers of pension age decreased 1.6% since the previous tax year. They account for 21.1% of all taxpayers and 16.5% of total income.

The South East has the highest number of taxpayers of pension age and the largest amount of total income (1.04 million and £31.7 billion respectively). Northern Ireland has the fewest taxpayers of pension age and the lowest amount of total income (127,000 and £3.4 billion respectively) (Table 3.12). The taxpayers of pension age are consistent with the number of overall taxpayers, although the total income for all taxpayers is the highest in London (£205 billion) followed by the South East with £181 billion (Table 3.11).

Number of taxpayers of pension age and total income in the tax year ending 2018

Region	Taxpayers	Total income
Northern Ireland	0.13 m	£3.4 billion
Scotland	0.55 m	£13.8 billion
Wales	0.32 m	£7.7 billion
South West	0.71 m	£19 billion
South East	1.04 m	£31.7 billion
London	0.53 m	£19.8 billion
East of England	0.67 m	£18.4 billion
West Midlands	0.55 m	£13.7 billion
East Midlands	0.48 m	£12 billion
Yorkshire and the Humber	0.53 m	£12.8 billion
North West	0.69 m	£17.2 billion
North East	0.26 m	£5.8 billion

Sub-regional statistics

Income by county and region

The highest regional mean and median value for total income, £48,900 and £28,800 respectively, are found in London.

The county with the highest mean and median value of total income was Surrey, £51,000 and £31,200 respectively, followed by Buckinghamshire and Hertfordshire. The lowest mean and median of total income were estimated for South Yorkshire, £27,700 and £22,000. (Table 3.13)

Income by borough and district or unitary authority

The highest mean value of total income was estimated in Kensington and Chelsea (£176,000) while the highest median value was in the City of London (£60,000) followed by Kensington and Chelsea (£40,400).

The lowest mean value of total income £23,900 was estimated in Blackpool UA followed by Kingston upon Hull UA, while the lowest median values were in Isles of Scilly UA, West Somerset (£19,700) and Boston (£19,700). (Table 3.14)

Income by Parliamentary Constituency

The parliamentary constituency with the highest mean value of total income was Kensington (£160,000) while the highest median value was estimated in the Cities of London and Westminster (£45,300).

The parliamentary constituency with lowest mean value of total income was Sheffield, Brightside and Hillsborough (£22,700), followed by Nottingham North (£23,200). The lowest median values were in Sheffield, Brightside and Hillsborough (£19,200), followed by Boston and Skegness (£19,500) and Bradford East (£19,500). (Table 3.15)

About this publication

Tables 3.12 to 3.15a provide further geographical breakdowns to Tables 3.1 to 3.11 which were published in March 2020 (and revised in June 2020).

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.

Most tables in this statistics release exclude individuals who are not taxpayers. This can occur for a number of reasons, for example if they have no Income Tax liability due to their deductions, reliefs and personal allowances exceeding their total income, or if their income is below the Personal Allowance. Figures cover the United Kingdom and tax year 2017 to 2018 unless stated otherwise.

The SPI is compiled to provide information to the public, Members of Parliament, other Government Departments, companies, and organisations. It is 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, the Treasury and the Devolved Administrations, 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.

Supporting documents to the SPI annual publication are:

- Accompanying statistical tables by tax year
  https://www.gov.uk/government/collections/personal-income-by-tax-year
- Accompanying statistical tables for the tax year 2017 to 2018
  https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/870386/Collated_Tables_3_1_to_3_17_1718.xlsx
- Background information on the reliefs, and the methodology used to produce these statistics is available on our website
  https://www.gov.uk/government/statistics/personal-incomes-tables-31-to-311-316-and-317-for-the-tax-year-2017-to-2018

Related publications
- Users of the Survey of Personal Incomes (SPI) statistics may also be interested in the Income Tax Liabilities statistics.

Amendments to the 2017-18 SPI tables
This publication was originally released in April 2020. Following the identification of an error in the imputation process (affecting all tables in this release) and in an adjustment required to estimate females over state pension age (table 3.12) the release was updated and re-published in June 2020. For more information please see the Personal Incomes Statistics supporting documentation.
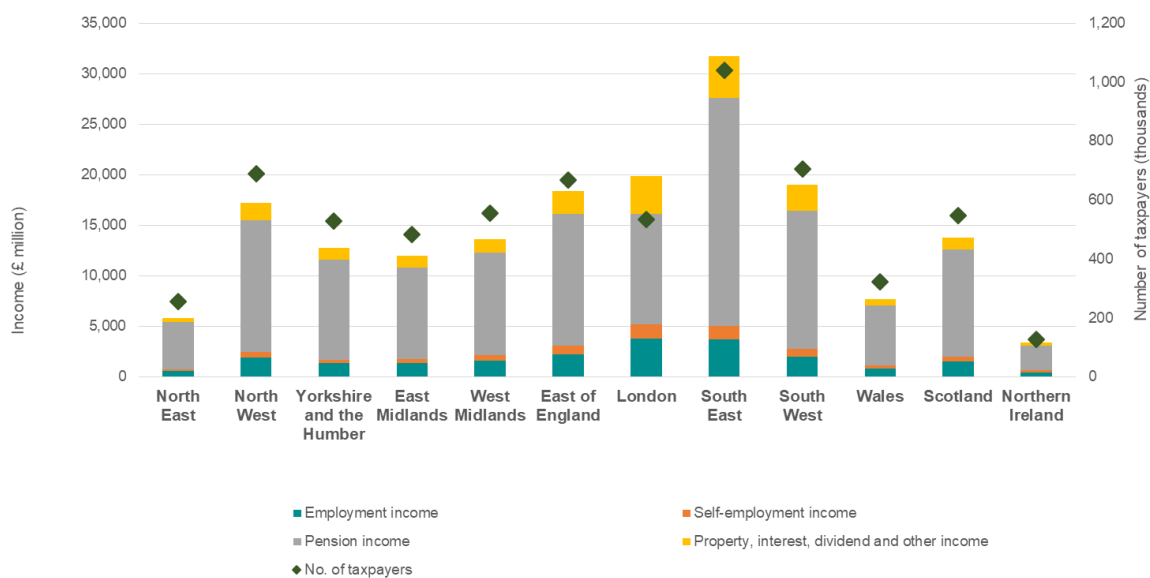
Commentary

Table 3.12 - Income and tax for individuals of pension age, by gender, region and country, 2017 to 2018
Taxpayers only

Table 3.12 shows the sources of income that comprise total income and income tax for taxpayers of pension age by gender, region and country.

Figure 2.14: Income type by region and country and number of taxpayers of pension age

Source: Survey of Personal Incomes for tax year 2017 to 2018, Table 3.12

The proportion of taxpayers who are of pension age did not change much compared to the previous tax year. Taxpayers of pension age account for 6.57 million (21.1%) of all taxpayers (there were 31.2 million taxpayers in total) and £179 billion (16.5%) of total income (total income was £1,080 billion). Of the taxpayers of pension age, 3.88 million (59%) were male, an increase of 0.1% on the previous tax year numbers and 2.69 million (41%) were female, a decrease of 4.1% compared to the tax year ending 2017. Males accounted for £116.4 billion (65%) and females £62.8 billion (35%) of total income for each group respectively.

The South East had the highest number of taxpayers of pension age (1,040,000). In contrast, Northern Ireland had the lowest number of taxpayers of pension age (127,000).

Tables 3.13 and 3.13a provide estimates of mean and median values of income by type, total income and total tax for taxpayers resident in the UK and in each country, region and county

The London region had the highest mean income (£48,900), followed by the South East (£39,200) and the East of England (£36,100). London also had the highest median income (£28,800), followed by the South East (£26,700) and the East of England (£25,500).

Figure 2.15: Mean and median income by region and country
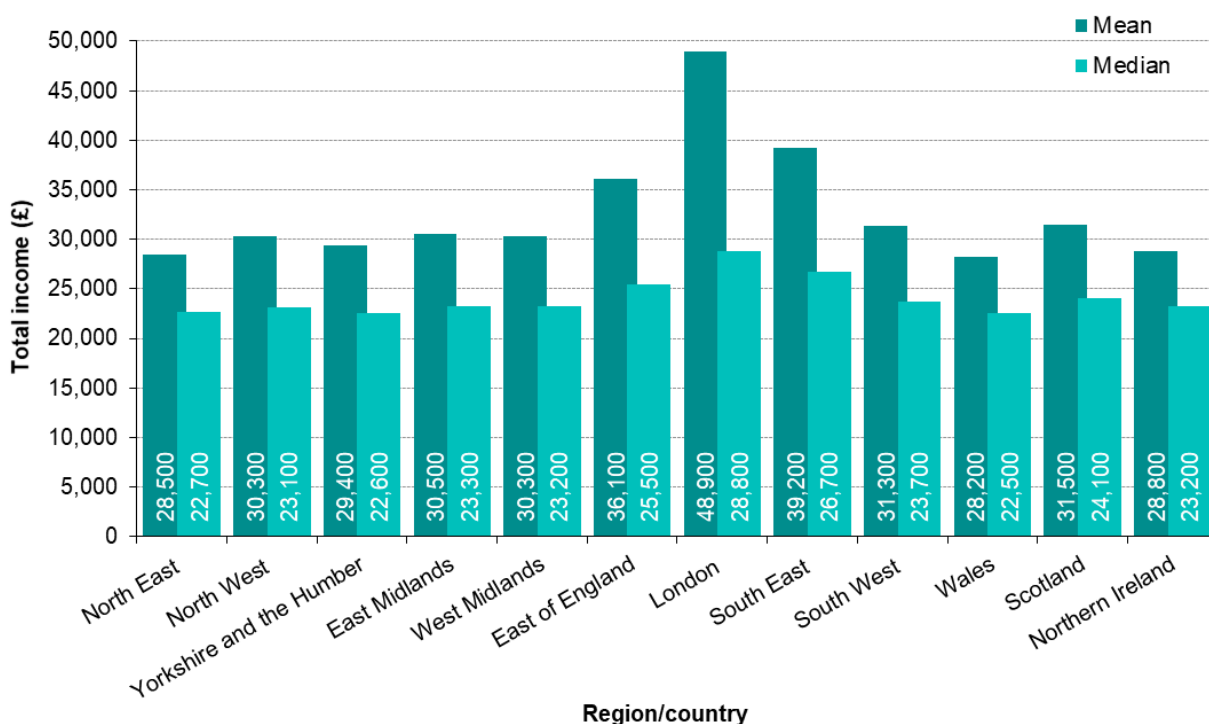
Source: Survey of Personal Incomes for tax year 2017 to 2018, Table 3.13

At region level, Table 3.13 shows that the highest mean and median values for total tax, £10,900 and £3,080 respectively, are found in London.

At county level, the highest mean values for total income are found in Surrey (£51,000), Buckinghamshire (£48,000) and Hertfordshire (£43,600). The highest median values for total income are found in Surrey (£31,200), Buckinghamshire (£29,900) and Hertfordshire (£29,000). The lowest mean and median of total income were estimated for South Yorkshire, £27,700 and £22,000.

The highest mean and median values for total tax, £11,500 and £3,410 respectively, are found in Surrey, while the lowest are found in South Yorkshire, £3,490 and £1,880 for mean and median respectively.

These values are sample based estimates; confidence intervals at the 95% level are available in Table 3.13a. For more information on estimates and measures of precision see the supporting documentation.

Table 3.14/a – Income and tax by borough and district or unitary authority, tax year 2017 to 2018
Taxpayers only

Tables 3.14 and 3.14a provide estimates of mean and median values of income by type, total income and total tax for taxpayers resident in each country, region, borough and district or unitary authority.

For districts and unitary authorities, Table 3.14 shows that the highest mean values for total income are found in Kensington and Chelsea (£176,000), the City of London (£148,000) and Westminster (£124,000). The highest median values for total income are found in the City of London (£60,000), Kensington and Chelsea (£40,400) and Westminster (£39,700). The lowest mean value of total income £23,900 was estimated in Blackpool UA followed by Kingston upon Hull UA £24,100, while the lowest median values were in Isles of Scilly UA, West Somerset (£19,700) and Boston (£19,700).

The highest mean value for total tax, £60,100, is found in Kensington and Chelsea while the highest median value for total tax, £11,500, is found in the City of London. The lowest mean value for total tax is estimated in Blackpool UA (£2,440) while the lowest median tax is found in Isles Of Scilly UA.

These values are sample based estimates; confidence intervals at the 95% level are available in Table 3.14a. For more information on estimates and measures of precision see the supporting documentation.

Table 3.15/a – Income and tax by parliamentary constituency, tax year 2017 to 2018 Income Tax-payers only

Tables 3.15 and 3.15a provide estimates of mean and median values of income by type, total income and total tax for income tax-payers resident in each country, region and parliamentary constituency.

At parliamentary constituency level, Table 3.15 shows that the highest mean values for total income are found in Kensington (£160,000), Cities of London and Westminster (£149,000) and Chelsea and Fulham (£139,000). The highest median values for total income are found in the Cities of London and Westminster (£45,300), Chelsea and Fulham (£41,500) and Richmond Park (£40,400). The parliamentary constituency with lowest mean value of total income was Sheffield, Brightside and Hillsborough (£22,700), followed by Nottingham North (£23,200). The lowest median values were in Sheffield, Brightside and Hillsborough (£19,200), followed by Boston and Skegness (£19,500) and Bradford East (£19,500).

The highest mean value for total tax, £54,000, is found in Kensington while the highest median value for total tax, £6,100, is found in the Cities of London and Westminster. The lowest mean value for tax is estimated in Sheffield, Brightside and Hillsborough (£2,180), while the lowest median tax is in Bradford East (£1,440).

These values are sample based estimates; confidence intervals at the 95% level are available in Table 3.15a. For more information on estimates and measures of precision see the supporting documentation.

Parliamentary constituency refers to Westminster Parliamentary Constituencies.