

10.7

Gift Aid by higher rate taxpayers - size of donation 2003-04

Distribution by amount of Gift Aid donation among higher rate taxpayers

Amounts: £

Distribution of size of annual donation						Median value (1)	
Range of donation size (£)							
	up to 100	100 - 500	500 -1,000	1,000-10,000	10,000 and above	Total	
Proportion of higher rate taxpayers	3.3%	7.1%	2.6%	3.5%	0.3%	16.8%	
Proportion of higher rate taxpayers who are donors	20%	42%	15%	21%	2%	100%	300

Distribution of size of donation as proportion of pre-tax income						Median value (1)	
Range of donation size as proportion of income							
	up to 0.5%	0.5% - 1%	1% - 2%	2% - 5%	5% and above	Total	
Proportion of higher rate taxpayers	8.7%	3.0%	2.2%	1.8%	1.2%	16.8%	
Proportion of higher rate taxpayers who are donors	51%	18%	13%	10%	7%	100%	0.48%

Footnotes

(1) The median is the mid-point of a distribution of values.

Notes on the table

1. The table is based on those higher rate taxpayers who returned self-assessment forms. In the period covered by this table, this included the vast majority of higher rate taxpayers. The number of higher rate taxpayers can be found in table 2.1.
2. Some taxpayers may not have claimed Gift Aid relief on their self-assessment returns, and would not count as donors in this table.