

## 3.4 Income tax liabilities of starting, "savers", basic and higher rate taxpayers, by largest source of income, 2007-08

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit) £	Largest source of income								Total Income	
	Self-employment		Employment		Pension		Investment		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		
<b>Taxpayers liable only at starting rate</b>										
5,225	132	5	483	18	75	3	19	1	708	27
6,000	255	37	1,290	197	952	124	233	322	2,730	680
All ranges	387	42	1,770	216	1,030	127	251	323	3,440	707
<b>Taxpayers liable at "savers" rate</b>										
5,225	2	-	3	-	..	..	5	-	10	-
6,000	16	5	140	47	68	17	50	16	274	86
10,000	6	4	25	18	287	115	135	111	454	248
15,000	..	..	..	..	26	34	104	163	131	199
20,000	..	..	..	..	2	4	101	242	104	247
30,000	1	1	2	2	..	..	90	310	93	314
All ranges	26	11	171	69	384	170	486	843	1,070	1,090
<b>Taxpayers liable at basic rate (excluding higher rate taxpayers)</b>										
5,225	..	..	..	..	..	..	..	..	..	..
6,000	293	141	1,650	814	219	104	17	9	2,180	1,070
10,000	501	624	4,000	5,130	1,510	1,270	45	50	6,060	7,070
15,000	390	894	3,900	9,030	926	1,680	57	114	5,270	11,700
20,000	471	1,790	5,340	20,300	767	2,670	118	374	6,700	25,200
30,000	250	1,490	3,220	19,100	247	1,440	146	651	3,860	22,700
All ranges	1,910	4,930	18,100	54,400	3,670	7,160	384	1,200	24,100	67,700
<b>Taxpayers liable at higher rate</b>										
5,225	..	..	..	..	..	..	..	..	..	..
30,000	2	15	3	23	2	14	6	25	13	76
40,000	91	816	1,010	8,840	89	783	136	844	1,330	11,300
50,000	93	1,280	991	13,400	64	902	132	1,530	1,280	17,100
70,000	61	1,370	434	9,920	29	676	77	1,510	601	13,500
100,000	55	1,920	216	8,020	13	471	43	1,400	327	11,800
150,000	25	1,320	81	4,540	4	207	18	902	127	6,970
200,000	19	1,470	53	4,360	3	206	21	1,550	96	7,580
300,000	12	1,470	31	4,140	1	134	9	1,070	53	6,810
500,000	8	1,720	16	4,000	-	89	4	845	28	6,660
1,000,000	4	3,350	8	6,480	..	..	2	1,520	14	11,400
All ranges	370	14,700	2,850	63,700	205	3,520	447	11,200	3,870	93,200
<b>All Taxpayers</b>	<b>2,690</b>	<b>19,700</b>	<b>22,900</b>	<b>118,000</b>	<b>5,290</b>	<b>11,000</b>	<b>1,570</b>	<b>13,600</b>	<b>32,500</b>	<b>163,000</b>

Source: Survey of Personal Incomes 2007-08 (see paragraph 2)

Table updated January 2010

### Notes on the Table

#### Income tax liabilities of starting, "savers", basic and higher rate taxpayers, by largest source of income, 2007-08

1. This table shows the number of individuals liable to tax at the starting, 'savers', basic or higher rates and the amounts of tax. It also analyses taxpayers according to their largest source of income. The different sources are income from employment, income from self-employment, income from pensions and investment income. See the Income tax statistics and distributions Introduction (paragraphs 3 to 5) for an explanation of the calculation of tax liabilities.

2. For details of the symbols used in this table please refer to paragraph 8 of the notes on Personal Incomes ([link](#)).

