

3.5 Income and deductions, 2007-08

Taxpayers only

Numbers: thousands; Amounts: £ million; Means £

Range of total income (lower limit) £	Total earned income			Total investment 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 earned income	Total investment income	Total deductions and reliefs
																				%	%	%
5,225	705	3,860	5,480	544	185	339	719	4,050	5,630	69	22	312	3,750	719	27	38	4,020	0.7	2.2	95.4	4.6	0.5
6,000	1,020	6,430	6,280	834	319	383	1,040	6,750	6,500	190	86	452	5,420	1,040	124	119	6,620	1.8	3.2	95.3	4.7	1.3
7,000	1,160	8,370	7,220	974	467	480	1,170	8,830	7,530	211	117	554	6,390	1,170	247	211	8,590	2.8	3.6	94.7	5.3	1.3
8,000	2,740	23,400	8,540	2,410	1,410	587	2,760	24,800	9,000	439	300	684	16,300	2,760	1,140	413	23,700	4.6	8.5	94.3	5.7	1.2
10,000	2,710	28,300	10,400	2,220	1,700	767	2,720	30,000	11,000	637	351	551	16,300	2,720	2,190	805	27,800	7.3	8.4	94.3	5.7	1.2
12,000	3,860	49,500	12,800	3,190	2,690	845	3,880	52,200	13,500	1,120	701	625	23,600	3,880	5,160	1,330	47,100	9.9	12.0	94.8	5.2	1.3
15,000	5,420	89,800	16,600	4,540	4,750	1,050	5,430	94,600	17,400	2,160	1,690	782	31,800	5,430	11,900	2,200	82,600	12.6	16.7	95.0	5.0	1.8
20,000	6,830	159,000	23,200	5,900	9,090	1,540	6,850	168,000	24,500	4,070	4,280	1,050	37,400	6,850	25,500	3,720	142,000	15.2	21.1	94.6	5.4	2.6
30,000	5,320	183,000	34,300	4,830	18,500	3,820	5,340	201,000	37,700	4,070	7,670	1,880	28,100	5,340	34,500	6,460	167,000	17.1	16.4	90.8	9.2	3.8
50,000	1,290	66,000	51,300	1,160	8,900	7,700	1,290	74,900	58,000	971	2,940	3,020	6,790	1,290	17,200	13,300	57,700	22.9	4.0	88.1	11.9	3.9
70,000	601	42,300	70,400	541	7,570	14,000	605	49,900	82,400	439	2,080	4,750	3,190	605	13,500	22,300	36,400	27.1	1.9	84.8	15.2	4.2
100,000	326	33,300	102,000	289	6,320	21,900	328	39,600	121,000	244	2,130	8,750	1,730	328	11,800	36,000	27,800	29.8	1.0	84.1	15.9	5.4
150,000	127	18,100	142,000	113	3,860	34,000	128	21,900	171,000	96	1,200	12,500	673	128	6,970	54,500	15,000	31.8	0.4	82.4	17.6	5.5
200,000	95	18,600	195,000	87	4,510	51,800	96	23,100	240,000	73	1,400	19,200	506	96	7,580	78,800	15,500	32.8	0.3	80.5	19.5	6.1
300,000	53	16,600	314,000	49	3,380	69,400	53	20,000	375,000	41	1,350	33,200	280	53	6,810	128,000	13,200	34.1	0.2	83.1	16.9	6.8
500,000	28	16,200	579,000	26	2,970	112,000	28	19,200	679,000	22	1,540	70,100	149	28	6,660	235,000	12,600	34.7	0.1	84.6	15.4	8.0
1,000,000	14	26,400	1,940,000	13	5,210	396,000	14	31,700	2,290,000	11	2,150	193,000	73	14	11,400	823,000	20,300	36.0	0.0	83.5	16.5	6.8
All ranges	32,300	788,000	24,400	27,700	81,800	2,950	32,500	870,000	26,800	14,900	30,000	2,020	182,000	32,500	163,000	5,010	708,000	18.7	100.0	90.6	9.4	3.5

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

Table updated January 2010

Notes on the Table

Income and deductions, 2007-08

1. Mortgage interest relief for those individuals aged over 65 who took out a life annuity before March 1999 has been included in the total deductions and reliefs. As this is given as a reduction in tax otherwise payable, it is no longer possible to define taxable income and calculate tax due by subtracting reliefs, deductions and personal allowances from total income.

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

