

# 3.6

## Earned income, 2002-03

Taxpayers only

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Self-employment income		Employment income		Pensions			
	No. of individuals	Amount	No. of individuals	Amount	National insurance		All other pensions	
					No. of individuals	Amount	No. of individuals	Amount
£								
4,615	56	222	338	1,500	31	87	64	194
5,000	62	266	405	1,960	47	145	83	267
5,500	64	301	403	2,130	44	142	84	293
6,000	142	733	889	5,170	442	1,830	451	1,240
7,000	140	825	832	5,510	491	2,170	495	1,580
8,000	296	2,100	1,830	14,800	826	3,800	880	3,720
10,000	288	2,460	1,820	18,100	667	3,130	702	3,940
12,000	375	3,900	2,730	34,000	739	3,470	808	5,800
15,000	491	6,470	3,910	63,600	750	3,600	818	7,470
20,000	566	10,200	4,820	111,200	593	2,870	680	8,540
30,000	401	10,700	2,840	97,500	229	1,130	335	5,880
50,000	205	10,300	896	52,600	71	376	125	3,200
100,000	71	6,840	195	21,100	17	97	31	1,230
200,000	29	9,060	70	22,400	5	33	11	914
All ranges	3,190	64,400	22,000	451,600	4,950	22,900	5,570	44,300

Range of total income (lower limit)	Total earned income (1)		Mean total earned income	Distribu- tion of amounts of total earned income	Percentage of total earned income		
	No. of individuals	Amount			Self-employment income	Employ- ment income	Pensions
£			£	%	%	%	%
4,615	432	2,010	4,660	0	11	75	14
5,000	520	2,640	5,090	0	10	74	16
5,500	514	2,870	5,590	0	11	74	15
6,000	1,430	8,990	6,270	2	8	58	34
7,000	1,410	10,100	7,170	2	8	55	37
8,000	2,830	24,400	8,630	4	9	60	31
10,000	2,650	27,700	10,500	5	9	65	26
12,000	3,690	47,200	12,800	8	8	72	20
15,000	4,910	81,300	16,500	14	8	78	14
20,000	5,690	133,000	23,400	23	8	84	9
30,000	3,290	115,600	35,100	20	9	84	6
50,000	1,090	66,900	61,600	11	15	79	5
100,000	248	29,500	119,000	5	23	71	5
200,000	91	32,900	363,000	6	28	68	3
All ranges	28,800	585,100	20,300	100	11	77	11

Source: Survey of Personal Incomes, 2002-03 (see paragraph 2 of notes on Personal Incomes)

Table updated October 2004

**Footnotes**

(1) Includes income from benefits which are not shown separately in this table.

**Notes on the Table****Earned Income, 2002-03**

1. Earned income consists of all income chargeable under Schedule E (mainly pay, private and occupational pensions, retirement annuities and state retirement pensions), Schedule D Cases I and II (self-employment income), and miscellaneous other earnings.

2. Pay is shown before deduction of superannuation contributions. Under PAYE, tax is paid on pay after deduction of superannuation contributions and the Revenue do 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 Earnings Related Pension scheme and the proportion of their earnings contributed.

3. Self employment income is profit chargeable under Schedule D Cases I and II 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 T3.10. In this table only individuals who are liable to tax in 2002-03 are included, whereas Table T3.10 includes all people with a self employment source in 2002-03. Employment income includes all pay from employment, from taxable benefits and from unemployment benefit, income support or Jobseeker's Allowance.