

2.5 Income tax liabilities, by Income Range, 2007-08 to 2011-12

2007-08															
													Numbers: thousands; Amounts: £ million		
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (3) taxpayers		Basic rate (4) taxpayers		Higher rate (5) taxpayers		All taxpayers		Liability after tax reductions (7)	Total income of taxpayers	Average rate of tax	Average amount of tax	
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£	
5,225	2,230	245	42	6	14	3	-	-	-	2,290	254	14,700	1.7	111	
7,500	984	137	243	80	2,170	1,070	-	-	-	3,400	1,280	29,800	4.3	378	
10,000	85	31	454	248	6,060	7,070	-	-	-	6,600	7,350	82,200	8.9	1,110	
15,000	30	33	131	199	5,270	11,700	-	-	-	5,430	11,900	94,600	12.6	2,200	
20,000	49	91	104	247	6,700	25,200	-	-	-	6,850	25,500	168,000	15.2	3,720	
30,000	56	171	90	306	3,850	22,600	-	-	1,340	11,400	5,340	34,500	201,000	17.1	6,460
50,000	..	..	2	6	12	65	1,880	30,600	1,900	30,700	1,900	125,000	24.6	16,200
100,000	..	..	..	1	1	6	327	11,800	328	11,800	328	39,600	29.8	36,000
150,000	..	..	..	..	..	..	127	6,970	128	6,970	128	21,900	31.8	54,500
200,000	..	..	..	..	..	..	2	149	14,400	149	14,400	43,100	33.4	96,300
500,000	..	..	..	..	..	..	..	28	6,660	28	6,660	19,200	34.7	235,000
1,000,000	..	..	..	..	..	..	..	14	11,400	14	11,400	31,700	36.0	823,000
All Ranges	3,440	707	1,070	1,090	24,100	67,700	3,870	93,200	32,500	163,000	670,000	18.7	5,010		

In 2007-08 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £2,230, at the basic rate of 22 per cent on the next £32,370 and 40 per cent over £34,600. Dividend income is charged at 10 per cent up to the basic rate limit of £34,600 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5 Income tax liabilities, by Income Range, 2007-08 to 2011-12

continued

2008-09 (8)														
													Numbers: thousands; Amounts: £ million	
Range of total income (lower limit)	Starting rate (2) taxpayers		"Savers" rate (3) taxpayers		Basic rate (4) taxpayers		Higher rate (5) taxpayers		All taxpayers		Liability after tax reductions (7)	Total income of taxpayers	Average rate of tax	Average amount of tax
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
6,035	117	5	49	2	1,270	177	-	-	1,440	184	9,750	1.9	129	
7,500	136	10	66	14	2,690	1,240	-	-	2,890	1,270	25,500	5.0	438	
10,000	87	16	187	90	6,330	6,870	-	-	6,600	6,980	82,200	8.5	1,060	
15,000	7	5	97	115	5,330	11,100	-	-	5,430	11,200	94,600	11.8	2,060	
20,000	6	10	107	216	6,800	23,700	-	-	6,920	23,900	169,000	14.1	3,450	
30,000	10	28	111	343	4,190	23,000	1,130	9,110	5,440	32,500	205,000	15.9	5,970	
50,000	..	..	2	5	15	75	1,910	29,600	1,920	29,700	126,000	23.5	15,400
100,000	..	..	..	1	1	6	328	11,700	330	11,700	39,800	29.3	35,300
150,000	2	128	6,930	129	6,930	22,100	31.4	53,800
200,000	2	149	14,300	149	14,300	43,100	33.3	95,900
500,000	28	6,660	28	6,660	19,300	34.6	235,000
1,000,000	14	11,400	14	11,400	32,000	35.7	824,000
All Ranges	363	76	620	789	26,600	66,100	3,690	89,700	31,300	157,000	869,000	18.0	5,010	

In 2008-09 all taxpayers are liable on taxable income other than savings and dividend income at the basic rate of 20 per cent on the first £34,800 and 40 per cent over £34,800. Dividend income is charged at 10 per cent up to basic rate limit of £34,800 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit on the first £2,320, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5 Income tax liabilities, by Income Range, 2007-08 to 2011-12

continued

2009-10 (9)															
													Numbers: thousands; Amounts: £ million		
Range of total income (lower limit)	Starting rate (2) taxpayers		"Savers" rate (3) taxpayers		Basic rate (4) taxpayers		Higher rate (5) taxpayers		All taxpayers		Liability after tax reductions (7)	Total income of taxpayers	Average rate of tax	Average amount of tax	
	£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£	
6,475	82	3	39	1	829	82	-	-	950	86	6,660	1.3	90		
7,500	95	7	62	11	2,490	994	-	-	2,650	1,010	23,300	4.3	382		
10,000	94	14	176	70	6,190	6,120	-	-	6,460	6,210	80,500	7.7	960		
15,000	7	5	82	88	5,160	10,200	-	-	5,250	10,300	91,300	11.3	1,960		
20,000	7	11	109	204	6,730	22,700	-	-	6,840	22,900	167,000	13.7	3,350		
30,000	8	21	117	334	4,780	26,700	571	4,610	5,470	31,700	206,000	15.4	5,790		
50,000	..	..	3	7	23	131	1,940	28,800	1,970	28,900	129,000	22.4	14,700
100,000	2	11	323	11,300	326	11,300	39,200	28.7	34,600
150,000	3	125	6,700	126	6,700	21,600	31.0	53,100
200,000	3	145	13,900	146	13,900	42,000	33.1	95,400
500,000	28	6,460	28	6,460	18,700	34.5	234,000
1,000,000	13	11,100	14	11,100	30,900	36.0	825,000
All Ranges	293	62	588	717	26,200	67,000	3,150	82,800	30,200	151,000	857,000	17.6	4,980		

In 2009-10 all taxpayers are liable on taxable income other than savings and dividend income at the basic rate of 20 per cent on the first £37,400 and 40 per cent over £37,400. Dividend income is charged at 10 per cent up to basic rate limit of £37,400 and 32.5 per cent above £37,400. Savings income is charged at 10 per cent up to the starting rate limit on the first £2,440, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5 Income tax liabilities, by Income Range, 2007-08 to 2011-12

continued

2010-11 (8)

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Starting rate (2) taxpayers		"Savers" rate (3) taxpayers		Basic rate (4) taxpayers		Higher rate (5) taxpayers		Additional rate (6) taxpayers		All taxpayers	Liability after tax reductions (7)	Total income of taxpayers	Average rate of tax	Average amount of tax
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount					
£														%	£
6,475	76	2	47	2	810	80	.	.	.	.	933	84	6,540	1.3	90
7,500	91	7	62	10	2,460	982	.	.	.	.	2,610	999	23,000	4.3	382
10,000	85	14	160	65	6,140	6,010	.	.	.	.	6,380	6,090	79,500	7.7	954
15,000	7	6	75	80	5,080	10,000	.	.	.	.	5,160	10,100	88,600	11.2	1,960
20,000	7	11	105	194	6,800	22,900	.	.	.	.	6,910	23,200	169,000	13.7	3,350
30,000	8	23	117	341	4,950	27,800	617	4,970	.	.	5,690	33,100	215,000	15.4	5,810
50,000	..	..	2	7	23	133	2,100	31,000	.	.	2,120	31,200	139,000	22.3	14,700
100,000	..	..	..	..	2	11	341	12,300	.	.	344	12,300	41,200	29.9	35,900
150,000	..	..	..	..	..	3	47	2,260	98	5,930	146	8,190	24,700	33.2	56,000
200,000	..	..	..	..	..	3	4	150	138	15,400	143	15,600	41,200	37.9	109,000
500,000	..	..	..	..	..	..	..	..	26	7,340	26	7,350	17,700	41.4	281,000
1,000,000	..	..	..	..	..	..	..	..	13	12,700	13	12,700	28,600	44.5	1,005,000
All Ranges	274	62	569	700	26,300	67,900	3,110	50,700	275	41,400	30,500	161,000	875,000	18.4	5,280

In 2010-11 all taxpayers are liable on taxable income other than savings and dividend income at the basic rate of 20 per cent on the first £37,400, 40 per cent over the basic rate limit of £37,400 and 50 per cent over the higher rate limit of £150,000. Dividend income is charged at 10 per cent up to the basic rate limit of £37,400, 32.5 per cent above £37,400 and 42.5 per cent above £150,000. Savings income is charged at 10 per cent up to the starting rate limit on the first £2,440, at 20 per cent up to £37,400, 40 per cent above £37,400 and 50 per cent above £150,000.

2.5 Income tax liabilities, by Income Range, 2007-08 to 2011-12

continued

2011-12 (8)

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Starting rate (2) taxpayers		"Savers" rate (3) taxpayers		Basic rate (4) taxpayers		Higher rate (5) taxpayers		Additional rate (6) taxpayers		All taxpayers	Liability after tax reductions (7)	Total income of taxpayers	Average rate of tax	Average amount of tax
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount					
£														%	£
7,475	140	9	87	7	2,090	498	.	.	.	.	2,320	514	20,300	2.5	222
10,000	163	19	191	73	6,030	4,940	.	.	.	.	6,390	5,030	79,600	6.3	788
15,000	8	6	105	101	5,100	9,130	.	.	.	.	5,220	9,230	90,700	10.2	1,770
20,000	7	11	121	219	6,920	22,100	.	.	.	.	7,050	22,300	172,000	12.9	3,160
30,000	6	19	119	357	4,760	25,500	1,040	7,870	.	.	5,930	33,700	225,000	15.0	5,680
50,000	..	..	2	5	14	77	2,280	33,800	.	.	2,290	33,900	151,000	22.4	14,800
100,000	..	..	..	..	..	2	368	13,400	.	.	369	13,400	44,100	30.3	36,200
150,000	..	..	..	..	..	..	48	2,350	109	6,630	157	8,980	26,600	33.8	57,100
200,000	..	..	..	..	..	..	2	57	156	17,700	158	17,700	45,400	39.1	112,000
500,000	..	..	..	..	..	..	..	..	29	8,470	29	8,470	19,600	43.2	294,000
1,000,000	..	..	..	..	..	..	..	..	14	14,200	14	14,200	31,200	45.5	1,041,000
All Ranges	326	63	624	764	24,900	62,200	3,740	57,400	308	47,000	29,900	167,000	906,000	18.5	5,590

In 2011-12 all taxpayers are liable on taxable income other than savings and dividend income at the basic rate of 20 per cent on the first £35,000, 40 per cent over the basic rate limit of £35,000 and 50 per cent over the higher rate limit of £150,000. Dividend income is charged at 10 per cent up to the basic rate limit of £35,000, 32.5 per cent above £35,000 and 42.5 per cent above £150,000. Savings income is charged at 10 per cent up to the starting rate limit on the first £2,560, at 20 per cent up to £35,000, 40 per cent above £35,000 and 50 per cent above £150,000.

Source: Survey of Personal Incomes

Table updated April 2011

Please provide feedback on HMRC's income tax statistics via the survey (28 April to 29 July 2011) available at:

<https://www.surveymonkey.com/s/incometaxstatistics>

Key

- .. not applicable
- .. not available or sample size too small to produce a reliable estimate
- .. negligible



Footnotes for table 2.5

- (1) Taxpayers with total taxable income below the starting rate limit.
- (2) Taxpayers with no taxable earnings and total taxable income from savings below the starting rate limit.
- (3) Taxpayers with no taxable earnings and total taxable income from savings and dividends between the starting or lower rate limit and the basic rate limit.
- (4) In 2007-08 taxpayers whose total taxable income is between the starting rate limit and basic rate limit and includes income on earnings or income taxed as earnings. From 2008-09 taxpayers whose income includes earnings or other income taxed as earnings and with total taxable income below the basic rate limit.
- (5) Before 2010-11 taxpayers with total taxable income above the basic rate limit. From 2010-11 taxpayers with total taxable income between the basic rate limit and the higher rate limit.
- (6) Taxpayers with total taxable income above the higher rate limit.
- (7) In this context tax reductions refer to allowances given at a fixed rate, for example the Married Couples Allowance.
- (8) Projected estimates based upon the 2007-08 Survey of Personal Incomes using economic assumptions consistent with the OBR's March 2011 economic and fiscal outlook. These projections fall outside the scope of National Statistics.

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www.hmrc.gov.uk

or contact the Stamp Taxes **Helpline** on **0845 603 0135**.

The next update of these tables, with information for 2010-11, will be published on 30 September 2011.

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