

2.6 Income tax liabilities, by income source and tax band, 2007-08 to 2011-12

2007-08					
Amounts: £ million					
	Starting rate (1) taxpayers	"Savers" rate (3) taxpayers	Basic rate (4) taxpayers	Higher rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (7)					
Tax on Earnings:					
Starting rate	327	79	5,370	838	6,620
Basic rate	.	.	59,900	25,200	85,100
Higher rate	.	.	.	54,000	54,000
Tax on Savings:					
Starting rate	55	89	.	10	154
Basic rate	.	520	1,870	681	3,070
Higher rate	.	.	.	3,860	3,860
Tax on dividends:					
Ordinary rate	325	405	612	749	2,090
Higher rate	.	.	.	7,860	7,860
Allowances given as tax reductions	10	75	282	166	532
Tax liability after allowances given as income tax reduction	707	1,090	67,700	93,200	163,000
Average Rate of Tax %	2.6	6.8	13.9	27.5	18.7
Average amount of tax £	206	1,030	2,810	24,100	5,010

2.6 Income tax liabilities, by income source and tax band, 2007-08 to 2011-12

continued

2008-09 (8)					
Amounts: £ million					
	Starting rate (2) taxpayers	"Savers" rate (3) taxpayers	Basic rate (4) taxpayers	Higher rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (7)					
Tax on Earnings:					
Basic rate	.	.	63,500	23,900	87,400
Higher rate	.	.	.	54,600	54,600
Tax on Savings:					
Starting rate	27	46	67	7	146
Basic rate	.	214	1,670	479	2,360
Higher rate	.	.	.	2,850	2,850
Tax on dividends:					
Ordinary rate	49	529	871	647	2,100
Higher rate	.	.	.	7,260	7,260
Allowances given as tax reductions	1	31	300	120	452
Tax liability after allowances given as income tax reduction	76	789	66,100	89,700	157,000
Average Rate of Tax %	2.1	6.6	12.7	27.0	18.0
Average amount of tax £	208	1,270	2,480	24,300	5,010

2.6 Income tax liabilities, by income source and tax band, 2007-08 to 2011-12

continued

2009-10 ⁽⁸⁾					
Amounts: £ million					
	Starting rate (2) taxpayers	"Savers" rate (3) taxpayers	Basic rate (4) taxpayers	Higher rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (7)					
Tax on Earnings:					
Basic rate	.	.	64,900	22,100	87,000
Higher rate	.	.	.	52,000	52,000
Tax on Savings:					
Starting rate	20	29	54	3	106
Basic rate	.	107	1,160	201	1,470
Higher rate	.	.	.	1,480	1,480
Tax on dividends:					
Ordinary rate	42	581	938	612	2,170
Higher rate	.	.	.	6,420	6,420
Allowances given as tax reductions	-	28	277	131	437
Tax liability after allowances given as income tax reduction	62	717	67,000	82,800	151,000
Average Rate of Tax %	2.0	6.2	12.5	27.0	17.6
Average amount of tax £	213	1,220	2,560	26,300	4,980

2.6 Income tax liabilities, by income source and tax band, 2007-08 to 2011-12

continued

2010-11 ⁽⁸⁾						
Amounts: £ million						
	Starting rate (2) taxpayers	"Savers" rate (3) taxpayers	Basic rate (4) taxpayers	Higher rate (5) taxpayers	Additional rate (6) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (7)						
Tax on Earnings:						
Basic rate	.	.	65,700	21,700	2,000	89,400
Higher rate	.	.	.	23,900	11,100	35,000
Additional rate	.	.	.	.	23,300	23,300
Tax on Savings:						
Starting rate	18	27	54	3	-	103
Basic rate	.	100	1,140	183	13	1,440
Higher rate	.	.	.	793	130	923
Additional rate	.	.	.	.	690	690
Tax on dividends:						
Ordinary rate	44	573	1,030	676	22	2,350
Higher rate	.	.	.	3,470	953	4,430
Additional rate	.	.	.	.	3,280	3,280
Allowances given as tax reductions	1	23	257	55	73	408
Tax liability after allowances given as income tax reduction	62	700	67,900	50,700	41,400	161,000
Average Rate of Tax %	2.1	6.2	12.5	23.4	40.2	18.4
Average amount of tax £	227	1,230	2,590	16,300	151,000	5,280

2.6 Income tax liabilities, by income source and tax band, 2007-08 to 2011-12

continued

2011-12 ⁽⁸⁾

Amounts: £ million

	Starting rate (2) taxpayers	"Savers" rate (3) taxpayers	Basic rate (4) taxpayers	Higher rate (5) taxpayers	Additional rate (6) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (7)						
Tax on Earnings:						
Basic rate	.	.	59,900	23,600	2,070	85,500
Higher rate	.	.	.	26,600	12,400	39,000
Additional rate	.	.	.	.	25,700	25,700
Tax on Savings:						
Starting rate	24	40	66	6	1	136
Basic rate	.	158	1,360	330	20	1,860
Higher rate	.	.	.	1,240	220	1,460
Additional rate	.	.	.	.	1,050	1,050
Tax on dividends:						
Ordinary rate	39	567	879	1,130	30	2,640
Higher rate	.	.	.	4,590	1,240	5,830
Additional rate	.	.	.	.	4,270	4,270
Allowances given as tax reductions	1	22	227	60	90	400
Tax liability after allowances given as income tax reduction	63	764	62,200	57,400	47,000	167,000
Average Rate of Tax %	1.8	6.1	11.8	22.9	41.0	18.5
Average amount of tax £	194	1,220	2,490	15,400	153,000	5,590

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

- negligible
- . not applicable



Footnotes for table 2.6

- (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 from 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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