

2.6 Income tax liabilities, by income source and tax band, 2009-10 to 2012-13

2009-10						Amounts: £ million
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	All taxpayers	
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	65,300	22,100	87,400	
Higher rate	.	.	.	51,700	51,700	
Tax on Savings:						
Starting rate	13	32	53	5	103	
Basic rate	.	156	1,220	291	1,670	
Higher rate	.	.	.	1,880	1,880	
Tax on Dividends:						
Ordinary rate	39	626	822	723	2,210	
Higher rate	.	.	.	8,700	8,700	
Allowances given as tax reductions	2	29	405	1,110	1,550	
Tax liability after allowances given as income tax reduction	52	814	67,300	85,500	154,000	
Average Rate of Tax %	2.8	6.6	12.5	27.0	17.7	
Average amount of tax £	320	1,350	2,530	26,800	5,030	

2010-11 (7)							Amounts: £ million
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers	
Tax liability after allowances given as income tax reductions (6)							
Tax on Earnings:							
Basic rate	.	.	66,600	20,900	1,830	89,400	
Higher rate	.	.	.	23,200	10,100	33,300	
Additional rate	.	.	.	.	15,900	15,900	
Tax on Savings:							
Starting rate	12	25	45	3	-	86	
Basic rate	.	120	1,040	197	15	1,370	
Higher rate	.	.	.	750	188	937	
Additional rate	.	.	.	.	688	688	
Tax on Dividends:							
Ordinary rate	34	625	881	647	32	2,220	
Higher rate	.	.	.	2,870	960	3,830	
Additional rate	.	.	.	.	1,650	1,650	
Allowances given as tax reductions	2	25	391	203	908	1,530	
Tax liability after allowances given as income tax reduction	46	770	68,600	48,600	31,400	149,000	
Average Rate of Tax %	2.9	6.5	12.5	23.4	38.8	17.5	
Average amount of tax £	339	1,340	2,530	16,200	123,000	4,810	

2.6 Income tax liabilities, by income source and tax band, 2009-10 to 2012-13

continued

2011-12 ⁽⁷⁾						
Amounts: £ million						
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	60,600	22,600	1,940	85,200
Higher rate	.	.	.	25,400	11,500	36,900
Additional rate	.	.	.	.	19,600	19,600
Tax on Savings:						
Starting rate	14	23	44	4	1	87
Basic rate	.	103	894	188	16	1,200
Higher rate	.	.	.	745	181	925
Additional rate	.	.	.	.	628	628
Tax on Dividends:						
Ordinary rate	22	536	625	1,060	46	2,290
Higher rate	.	.	.	3,470	1,410	4,880
Additional rate	.	.	.	.	2,710	2,710
Allowances given as tax reductions	1	23	359	215	973	1,570
Tax liability after allowances given as income tax reduction	36	663	62,200	53,500	38,100	154,000
Average Rate of Tax %	1.8	6.0	11.8	22.7	39.7	17.7
Average amount of tax £	192	1,190	2,440	15,000	130,000	5,130

2012-13 ⁽⁷⁾						
Amounts: £ million						
	Starting rate (1) taxpayers	"Savers" rate (2) taxpayers	Basic rate (3) taxpayers	Higher rate (4) taxpayers	Additional rate (5) taxpayers	All taxpayers
Tax liability after allowances given as income tax reductions (6)						
Tax on Earnings:						
Basic rate	.	.	58,600	23,600	1,990	84,100
Higher rate	.	.	.	26,900	12,000	38,900
Additional rate	.	.	.	.	18,900	18,900
Tax on Savings:						
Starting rate	14	20	43	4	1	81
Basic rate	.	82	757	154	14	1,010
Higher rate	.	.	.	656	150	806
Additional rate	.	.	.	.	523	523
Tax on Dividends:						
Ordinary rate	22	516	609	1,190	51	2,390
Higher rate	.	.	.	4,080	1,580	5,660
Additional rate	.	.	.	.	2,940	2,940
Allowances given as tax reductions	1	19	345	209	708	1,280
Tax liability after allowances given as income tax reduction	36	618	60,000	56,500	38,200	155,000
Average Rate of Tax %	1.8	5.7	11.4	22.5	39.6	17.5
Average amount of tax £	198	1,140	2,420	14,900	125,000	5,240

Source: Survey of Personal Incomes.

Table updated April 2012

Key

- negligible
- . not applicable



Footnotes for table 2.6

- (1) Taxpayers with no taxable earnings and total taxable income from savings below the starting rate limit.
- (2) Taxpayers with no taxable earnings and total taxable income from savings between the starting rate limit and the basic rate limit and/or dividends at the 10p ordinary rate.
- (3) Taxpayers with total taxable income below the basic rate limit.
- (4) For 2009-10 taxpayers with total taxable income above the basic rate limit. From 2010-11 onwards taxpayers with total taxable income between the basic rate limit and the higher rate limit.
- (5) Taxpayers with total taxable income above the higher rate limit.
- (6) In this context tax reductions refer to allowances given at a fixed rate, for example the Married Couples Allowance.
- (7) Projected estimates based upon the 2009-10 Survey of Personal Incomes using economic assumptions consistent with the OBR's March 2012 economic and fiscal outlook. These projections fall outside the scope of National Statistics.

The following is a link to the income tax liabilities national statistics bulletin, which provides a detailed analysis of income taxpayer numbers and tax liabilities:
[Income Tax Liabilities Statistics - April 2012 \(PDF\)](#)

Please feel free to leave feedback on table 2.6 and the statistics bulletin using the email link below:
[Feedback](#)

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www.hmrc.gov.uk

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

The next update of these tables is scheduled to be published in December 2012/January 2013.

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