

2.4

Shares of total income (before and after tax) and income tax for percentile groups, 1999-00 to 2016-17

Taxpayers only

Percentage

Percentile Groups (ranged on total income before tax)	Bottom				Bottom	Top	Top				Total (All Taxpayers) £bn
	1%	5%	10%	25%	50%	50%	25%	10%	5%	1%	
Share of Total Income											Total Income
Before Tax											Before Tax
1999-00	0.2	1.3	2.8	8.9	23.8	76.2	53.4	32.9	23.3	11.0	533
2000-01	0.2	1.2	2.7	8.5	23.2	76.8	54.1	33.7	24.0	11.5	595
2001-02	0.2	1.2	2.7	8.6	23.4	76.6	53.9	33.4	23.7	11.1	612
2002-03	0.2	1.2	2.7	8.6	23.5	76.5	53.7	33.1	23.3	10.8	624
2003-04	0.2	1.2	2.7	8.5	23.3	76.7	53.9	33.3	23.6	11.0	625
2004-05	0.2	1.2	2.7	8.4	22.9	77.1	54.4	33.6	23.8	11.3	691
2005-06	0.2	1.2	2.6	8.3	22.4	77.6	55.3	34.8	25.1	12.2	756
2006-07	0.2	1.2	2.6	8.2	22.2	77.8	55.8	35.5	25.8	12.9	810
2007-08	0.2	1.1	2.5	8.1	22.1	77.9	56.1	36.0	26.4	13.4	870
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	0.2	1.3	2.8	8.7	22.9	77.1	55.5	35.8	26.4	13.9	869
2010-11	0.2	1.3	2.9	8.9	23.5	76.5	54.2	33.7	24.0	11.5	857
2011-12	0.3	1.4	3.1	9.2	23.8	76.2	54.1	33.8	24.2	11.5	886
2012-13	0.3	1.5	3.2	9.6	24.3	75.7	53.5	33.4	23.8	11.2	904
2013-14	0.3	1.6	3.4	9.8	24.4	75.6	54.0	34.5	25.1	12.6	951
2014-15 (1)	0.3	1.7	3.5	10.0	24.6	75.4	53.6	34.0	24.6	12.2	973
2015-16 (1)	0.3	1.7	3.5	10.0	24.7	75.3	53.7	34.2	24.9	12.5	1,005
2016-17 (1,2)	0.3	1.7	3.6	10.3	25.3	74.7	52.7	33.3	24.0	11.8	1,012
After Tax											After Tax
1999-00	0.3	1.5	3.4	10.2	26.4	73.6	50.0	29.3	19.9	8.8	440
2000-01	0.3	1.5	3.2	9.9	25.8	74.2	50.6	29.8	20.4	9.2	489
2001-02	0.3	1.5	3.2	9.9	26.0	74.0	50.3	29.5	20.0	8.9	505
2002-03	0.3	1.5	3.2	10.0	26.1	73.9	50.1	29.2	19.7	8.6	515
2003-04	0.3	1.4	3.2	9.8	25.9	74.1	50.4	29.5	20.1	8.9	514
2004-05	0.3	1.4	3.2	9.8	25.5	74.5	50.8	29.7	20.3	9.1	568
2005-06	0.3	1.4	3.1	9.6	25.1	74.9	51.7	30.8	21.3	9.9	618
2006-07	0.3	1.4	3.1	9.6	24.9	75.1	52.1	31.4	22.0	10.5	661
2007-08	0.2	1.4	3.1	9.5	24.8	75.2	52.4	31.8	22.5	10.9	708
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	0.3	1.5	3.3	10.0	25.4	74.6	52.0	31.6	22.4	11.2	716
2010-11	0.3	1.6	3.4	10.3	26.1	73.9	50.5	29.4	19.9	8.6	706
2011-12	0.3	1.7	3.6	10.7	26.6	73.4	50.1	29.2	19.8	8.6	731
2012-13	0.3	1.8	3.8	11.1	27.2	72.8	49.4	28.7	19.4	8.3	747
2013-14	0.4	1.9	4.0	11.4	27.4	72.6	49.6	29.4	20.4	9.5	787
2014-15 (1)	0.4	2.0	4.1	11.6	27.7	72.3	49.2	29.0	20.0	9.1	807
2015-16 (1)	0.4	2.0	4.2	11.6	27.8	72.2	49.2	29.1	20.2	9.4	832
2016-17 (1,2)	0.4	2.0	4.2	11.9	28.3	71.7	48.3	28.3	19.3	8.7	843

2.4 Shares of total income (before and after tax) and income tax for percentile groups, 1999-00 to 2016-17

Continued

Taxpayers only

Percentage

Percentile Groups (ranged on total income before tax)	Bottom				Bottom	Top	Top				Total (All Taxpayers) £bn
	1%	5%	10%	25%	50%	50%	25%	10%	5%	1%	
Share of Total Tax											Total Tax
1999-00	0.0	0.1	0.3	2.4	11.6	88.4	69.5	50.3	39.6	21.3	93
2000-01	0.0	0.1	0.3	2.2	11.3	88.7	70.3	51.5	40.7	22.2	106
2001-02	0.0	0.1	0.3	2.2	11.1	88.9	70.8	51.9	40.8	21.8	107
2002-03	0.0	0.1	0.3	2.2	11.1	88.9	70.5	51.5	40.2	21.0	109
2003-04	0.0	0.1	0.3	2.2	11.2	88.8	70.1	50.9	39.8	20.8	111
2004-05	0.0	0.1	0.3	2.1	10.8	89.2	70.7	51.4	40.3	21.4	123
2005-06	0.0	0.1	0.3	2.1	10.6	89.4	71.5	52.9	41.9	22.7	138
2006-07	0.0	0.1	0.3	2.1	10.5	89.5	71.8	53.5	42.6	23.5	150
2007-08	0.0	0.1	0.3	2.1	10.4	89.6	72.2	54.3	43.4	24.4	163
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	*
2009-10	0.0	0.1	0.6	2.7	11.2	88.8	72.0	54.9	44.8	26.5	154
2010-11	0.0	0.1	0.5	2.7	11.3	88.7	71.3	53.5	43.3	25.0	152
2011-12	0.0	0.1	0.5	2.5	10.7	89.3	72.7	55.4	44.7	25.4	156
2012-13	0.0	0.1	0.5	2.5	10.6	89.4	73.0	55.8	44.8	25.1	157
2013-14	0.0	0.1	0.3	2.2	9.7	90.3	75.0	58.6	47.5	27.6	165
2014-15 (1)	0.0	0.1	0.3	2.2	9.7	90.3	74.9	58.3	47.1	26.9	166
2015-16 (1)	0.0	0.1	0.4	2.2	9.6	90.4	75.5	59.0	47.7	27.6	172
2016-17 (1,2)	0.0	0.1	0.4	2.3	9.9	90.1	74.9	58.5	47.1	26.9	169

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Continued

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Percentile points for total income before tax											Amounts: £ Mean
	1	5	10	25	50	75	90	95	99		
1999-00	4,600	5,630	6,570	9,260	14,400	22,300	33,000	44,600	96,400	19,600	
2000-01	4,620	5,520	6,480	9,280	14,800	23,000	34,200	46,700	102,000	20,300	
2001-02	4,780	5,850	6,860	9,910	15,500	24,300	36,200	49,200	107,000	21,400	
2002-03	4,860	5,960	6,970	10,000	15,800	24,700	36,700	49,800	108,000	21,600	
2003-04	4,820	5,850	7,000	10,100	16,000	25,100	37,100	50,600	111,000	21,900	
2004-05	4,980	6,070	7,260	10,300	16,400	26,100	39,000	52,400	117,000	22,800	
2005-06	5,200	6,350	7,610	10,800	17,100	27,400	41,300	56,200	132,000	24,300	
2006-07	5,410	6,600	7,880	11,200	17,700	28,400	42,900	58,500	141,000	25,500	
2007-08	5,600	6,870	8,240	11,800	18,500	29,500	44,900	61,500	149,000	26,800	
2008-09 (a)	*	*	*	*	*	*	*	*	*	*	
2009-10	6,800	7,970	9,510	12,900	19,600	30,900	46,600	63,200	149,000	28,400	
2010-11	6,730	7,830	9,350	12,700	19,500	30,900	46,300	62,600	140,000	27,400	
2011-12	7,740	8,840	10,200	13,500	20,300	32,100	48,300	66,200	147,000	28,800	
2012-13	8,370	9,570	10,900	14,200	21,000	32,900	49,200	67,900	150,000	29,600	
2013-14	9,710	10,760	11,800	15,000	21,900	33,900	50,600	70,400	159,000	31,300	
2014-15 (1)	10,290	11,200	12,200	15,500	22,500	34,700	51,700	72,000	161,000	31,900	
2015-16 (1)	10,800	11,800	12,800	16,100	23,300	35,800	53,600	74,700	166,000	33,200	
2016-17 (1,2)	11,200	12,200	13,300	16,800	24,100	36,700	54,300	75,300	164,000	33,700	

Source: Survey of Personal Incomes

Table updated May 2016

Key

* not available

- negligible

Footnotes for table 2.4

(a) Figures for 2008-09 tax year are not currently available.

(1) Projected estimates based upon the 2013-14 Survey of Personal Incomes using economic assumptions consistent with the OBR's March 2016 economic and fiscal outlook.

(2) Prior to 2016-17, total income includes the amount of dividends plus dividend tax credit (one ninth of the dividend), the grossed dividend, and income tax is charged on the grossed dividend. The tax due can be satisfied (in part) by the notional tax credit (10% of the grossed dividend). The table reflects the grossed dividend in total income and shows the income tax liability before the tax credit is offset. From 2016-17 the dividend tax credit is abolished, effective dividend tax rates are increased by 7.5% and a £5,000 Personal Dividend Allowance is introduced. This affects the measure of total income and leads to a discontinuity in the basis on which tax liabilities are presented between 2015-16 (and earlier) and 2016-17, so the share of incomes and tax liabilities are not directly comparable.

The following is a link to the income tax liabilities national statistics homepage, which includes a bulletin providing a detailed analysis of income taxpayer numbers and tax liabilities:

<https://www.gov.uk/government/collections/income-tax-statistics-and-distributions>

We strive to improve the quality and accessibility of our National Statistics and Bulletin, your feedback is crucial in this process. We welcome your suggestions on any of the Statistics and Bulletin in this Income Tax Liabilities publication:

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