

2.4 Shares of total income (before and after tax) and income tax for percentile groups, 1999-00 to 2017-18

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 | | | | | | | | | | | |
| Before Tax | | | | | | | | | | | Total Income 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 | 0.3 | 1.7 | 3.5 | 10.0 | 24.7 | 75.3 | 53.6 | 34.1 | 24.8 | 12.3 | 977 |
| 2015-16 (1) | 0.3 | 1.7 | 3.5 | 10.1 | 24.7 | 75.3 | 53.8 | 34.6 | 25.4 | 13.1 | 1,015 |
| 2016-17 (1,2) | 0.3 | 1.7 | 3.6 | 10.4 | 25.4 | 74.6 | 52.6 | 33.2 | 23.8 | 11.6 | 1,014 |
| 2017-18 (1,2) | 0.3 | 1.7 | 3.6 | 10.4 | 25.3 | 74.7 | 52.8 | 33.5 | 24.2 | 12.0 | 1,049 |
| 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 | 0.4 | 2.0 | 4.1 | 11.6 | 27.8 | 72.2 | 49.2 | 29.1 | 20.1 | 9.3 | 811 |
| 2015-16 (1) | 0.4 | 2.0 | 4.2 | 11.7 | 27.8 | 72.2 | 49.3 | 29.4 | 20.5 | 9.8 | 841 |
| 2016-17 (1,2) | 0.4 | 2.0 | 4.3 | 12.0 | 28.4 | 71.6 | 48.2 | 28.2 | 19.2 | 8.6 | 847 |
| 2017-18 (1,2) | 0.4 | 2.1 | 4.3 | 12.0 | 28.4 | 71.6 | 48.4 | 28.5 | 19.6 | 8.9 | 876 |

2.4

Shares of total income (before and after tax) and income tax for percentile groups, 1999-00 to 2017-18

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 | 0.0 | 0.1 | 0.3 | 2.2 | 9.7 | 90.3 | 75.0 | 58.5 | 47.4 | 27.2 | 167 |
| 2015-16 (1) | 0.0 | 0.1 | 0.3 | 2.2 | 9.4 | 90.6 | 75.8 | 59.8 | 48.8 | 28.9 | 174 |
| 2016-17 (1,2) | 0.0 | 0.1 | 0.4 | 2.3 | 9.9 | 90.1 | 74.8 | 58.5 | 47.2 | 26.9 | 167 |
| 2017-18 (1,2) | 0.0 | 0.1 | 0.4 | 2.3 | 9.7 | 90.3 | 75.2 | 59.2 | 48.1 | 27.7 | 173 |

2.4

Shares of total income (before and after tax) and income tax for percentile groups, 1999-00 to 2017-18

Continued

Taxpayers only

Percentage

| 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 | 10,300 | 11,200 | 12,200 | 15,500 | 22,400 | 34,500 | 51,400 | 71,700 | 162,000 | 31,800 | |
| 2015-16 (1) | 10,800 | 11,700 | 12,800 | 16,100 | 23,100 | 35,400 | 52,700 | 73,600 | 166,000 | 33,100 | |
| 2016-17 (1,2) | 11,200 | 12,200 | 13,300 | 16,700 | 23,800 | 36,300 | 53,700 | 74,800 | 163,000 | 33,300 | |
| 2017-18 (1,2) | 11,700 | 12,700 | 13,800 | 17,300 | 24,700 | 37,500 | 55,400 | 77,300 | 171,000 | 34,600 | |

Source: Survey of Personal Incomes

Table updated May 2017

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 2014-15 Survey of Personal Incomes using economic assumptions consistent with the OBR's March 2017 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:

[Feedback](#)