

## **SURVEY OF PERSONAL INCOMES PUBLIC USE TAPE DOCUMENTATION**

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## **Information about the Survey of Personal Incomes**

### **Introduction**

The Survey of Personal Incomes (SPI) is based on information held by HMRC on individuals who could be liable to UK tax. It is carried out annually by HMRC, Knowledge, Analysis and Intelligence (KAI) and covers income assessable to tax in each tax year.

### **Uses of the SPI**

The SPI is compiled to provide a quantified evidence base from which to cost proposed changes to tax rates, personal allowances and other tax reliefs for Treasury Ministers. It is used to inform policy decisions within HMRC and the Treasury, as well as for tax modelling and forecasting purposes. In addition, it is used to provide summary information for the National Accounts that are prepared by the Office for National Statistics. Finally, it is used to provide information to Members of Parliament, other Government Departments, companies, organisation and individuals.

### **Sample Design**

Samples were selected from three HMRC operational computer systems, which are as follows:

- a) The National Insurance and PAYE Service (NPS) system covers all employees and occupational pension recipients with a Pay-As-You-Earn (PAYE) record. NPS replaced the Computerisation of PAYE (COP) system. The 2009-10 SPI is the first SPI produced using data sourced from NPS. The 2008-09 SPI will use NPS data when compiled.
- b) The Computerised Environment for Self Assessment (CESA) system covers people with self-employment, rental or untaxed investment income. It also covers directors, those subject to higher rate tax and other people with complex tax affairs. Where people have both NPS and CESA records, their CESA record is selected because it provides a more complete picture of their taxable income.
- c) The Claims system covers people without NPS or CESA records who have had too much tax deducted at source and claim a repayment.

Separate samples were drawn from each of these systems and different sampling strategies were used for each. The samples were structured as follows:

- a) The PAYE population from NPS was stratified by gender and by the sum of pay plus occupational pension income for the previous tax year. Where no previous year's income was available cases were stratified by gender and by whether they were a higher rate taxpayer for the current tax year based on information available at the time the sample was drawn. The sampling fractions varied from 1 in 10 for individuals with high incomes and rare allowances to about 1 in 200 for people with low combined pay and pensions. In all, about 415,000 individuals were selected from NPS for inclusion in the 2009-10 SPI.
- b) For the Self Assessment (SA) population from CESA, the main source of income (self employment or employment/occupational pension) and ranges of income and tax were used to stratify the sample, with the sampling fraction varying from 1 in 1 for cases with very high income or tax up to about 1 in 200 for employees and occupational pensioners with smaller income or tax for 2009-10. In all, about 250,000 individuals were selected from SA for inclusion in the 2009-10 SPI.
- c) For claims cases, a random sample of about 1 in 20 was selected for inclusion in the SPI. This led to around 10,000 cases being selected for the survey.

Once data was collected for the three constituent parts of the sample, the data sets were joined together. After allowing for non-response and for forms that failed data validation tests, there were approximately 675,000 valid cases on the 2009-10 final SPI file.

### **Coverage of the SPI**

Not all of the individuals in the SPI sample are taxpayers. About 26.3 per cent have no income tax liability because deductions and reliefs and personal allowances exceed their total income. Where income exceeds the threshold for the operation of PAYE (£6,475 in 2009-10), the SPI provides the most comprehensive and accurate official source of data on personal incomes. However, as HMRC does not hold information for all people with personal incomes below this level, the SPI is not a representative data source for this part of the population and no attempt has been made to estimate the number of cases below the tax threshold or the amount of their incomes.

Most sources of income are liable for income tax and adding all these sources together will give an individual's total income assessable for tax for the tax year. There are some sources of income that are not liable for tax. As they do not contribute towards an individual's taxable income; they are excluded from the SPI. These sources include some social security benefits and income from some tax efficient savings vehicles (e.g. Individual Savings Accounts and some National Savings & Investment products). Capital Gains arising from the disposal of assets are subject to Capital Gains Tax (CGT) and are not treated as income for income tax purposes, so gains from the disposal of assets are not included in the SPI.

The coverage of investment income for the sample drawn from NPS is incomplete. This is because HMRC does not need information on interest from which tax has been deducted at source nor dividends and associated tax credit to operate the PAYE system for most individuals. In order to create a full picture of total income for this survey, it is necessary to impute values of bank and building society interest and dividends to some sample cases.

For interest and dividends imputation, the amount for each SPI case:

- is known for cases in Self Assessment from the amount declared on the Self Assessment Return can be inferred or estimated reasonably for NPS cases where there is an adjustment to the tax code for higher rate taxpayers
- is supplemented with information from interest paying institutions
- is unknown for NPS cases where there is no coding adjustment - typically no liability at the higher rate

Where no information at case level is available from HMRC administrative systems, estimated values are imputed to cases so that the population as a whole has amounts consistent with evidence from other sources (for example, amounts of tax accounted for by deposit takers and the propensity to hold interest bearing accounts as indicated by household surveys).

For interest income, starting from control totals at UK level, for the number of cases with interest and the total amount of that interest, the numbers of cases and amounts of interest in Self Assessment cases and those NPS cases with coding adjustments are deducted to leave targets for the remainder of the taxpayer population. These targets are at UK level – no attempt is made to control the targets to sub-UK geographical units. The cases to which amounts are attached by the imputation process and the amounts attached are determined by probabilistic methods with just the UK targets and distributions in mind. For dividends income, the number of non SA cases with dividends income and distribution of imputed amounts were inferred from Family Resources Survey data for 2009-10.

As with investment income, HMRC does not have complete information about superannuation or personal pension contributions.

Under PAYE, tax is paid on pay after the deduction of superannuation contributions and therefore HMRC does not need to record the contributions deducted from gross pay. For a small proportion of individuals, the superannuation contribution has been taken directly from an end of year return submitted by employers. For others, their total amount of superannuation contributions has been estimated and has been distributed among earners in the SPI sample, based on information from the Annual Survey of Hours and Earnings produced by the Office for National Statistics.

Relief at basic rate is given at source for employee contributions to personal pensions. As this is the correct amount of relief for basic rate taxpayer employees, HMRC does not need to collect personal pensions data for this group of taxpayers. To compile complete estimates for personal pensions and total income for the SPI, a significant proportion of the amount of personal pension contributions has been imputed using data from external data sources. The estimated value for this and for superannuation contributions has been combined with other pensions reliefs and included in the SPI.

## **Taxes confidentiality**

The Taxes Acts impose special responsibilities on HMRC to safeguard the confidentiality of information on identifiable taxpayers. The legislation specified that such information can only be released outside the department in a very limited number of circumstances. We are allowed to pass employer names and addresses to the Office for National Statistics because this is specifically allowed by statute, but we are not allowed to give out any other information, which might be attributable to any identifiable individual, for statistical purposes, even to other Government departments. We have hence had to go through a number of stages to ensure that the data is suitably anonymised. In deciding how to do this we have had to take account of information on individuals' incomes which is already known to third parties, such as employers.

### **Steps taken to anonymise the 2009-10 SPI File**

#### Stage 1

The first step is to round all sources of income, deductions and reliefs to three significant figures and use the dataset as input in the Personal Tax Model to calculate the tax amounts with rounded figures.

#### Stage 2

In the next stage, some variables are combined together to further ensure anonymity. For example, the original SPI file contains several variables relating to different types of pension relief. These variables are all combined into one variable holding all pension relief information. Details of the variables on the public use tape are given in Annex A.

#### Stage 3

The next stage of the anonymisation process is to identify all of the strata that were sampled more heavily than 1 in 60 in the original survey, and had populations less than 10,000. Further samples are then drawn from these strata to reduce the sampling fraction to no more than 1 in 60.

#### Stage 4

Composite records are created for people with total incomes over £1,000,000. This is done by combining high income cases with similar characteristics and taking an average for each variable on the file. High-income cases are combined according to their stratum and gender status. The designatory variables contain the value "-1", enabling easy recognition of the composite records.

Where there is only one person in a particular stratum with total income in excess of £1,000,000, it is combined with the next highest case. For example, if the person with total income over £1,000,000 were an SA case and male, the next highest male in that stratum would be used to form the composite record. Each composite record is given a description and a summary of information about each case has been provided at Annex B.

#### Stage 5

As a final step, all the remaining income figures are rounded to the nearest £10.

Please note that although we make our best efforts to anonymise the SPI file for the PUT release, it may still be possible that the dataset holds enough information to make a case distinct from all others cases.

The SPI file is based on a sample of the UK population. There is no guarantee that an individual that a user may believe they have identified is actually the correct representation of that person.

Please refer to the SPI usage agreement for the legal agreement for condition of use.

## Annex A

### List of variables on Public Use Tape 09/10

<u>Item</u>	<u>Description</u>	<u>Code/Item range</u>
AGERANGE	Age range indicator	1 Under 25 2 25 – 34 3 35 – 44 4 45 – 54 5 55 – 64 6 65 – 74 7 75 and over
BPADUE	Blind persons allowance due (including any surplus allowance transferred from spouse)	0 – 3,780
CAPALL	Capital allowances used for all sources of self-employment income less balancing charges (negative values indicate a net balancing charge)	-171,119 – 2,115,990
COVNTS	Covenanted payments to charities	0 – 133,000
DIVIDENDS	Dividend Income from shares in UK companies and units trusts	0 – 12,730,830
DSHIPS	Directorship Indicator	1 Director of a close company 2 Director but not of any close company 3 Not a director 4 Director recorded from PAYE Data
EIDF	Earned income deductions due at full relief	0 – 282,160
EPB	Gross expenses payments and benefits	0 – 1,068,000

EXPS	Deductions for expenses from employment	0 – 1,068,000
FACT	Grossing factor – This variable must be applied to the sample in order to obtain figures for the whole UK population	10.5204 – 528.8112
GIFTAID	Gift aid payments to charities	0 – 1,881,000
GIFTINV	Gifts of qualifying investment and property to charities	0 – 2,903,560
GORCODE	Government Office Region Indicator	<ul style="list-style-type: none"> <li>1 North East</li> <li>2 North West</li> <li>3 Yorkshire and the Humber</li> <li>4 East Midlands</li> <li>5 West Midlands</li> <li>6 East of England</li> <li>7 London</li> <li>8 South East</li> <li>9 South West</li> <li>10 Wales</li> <li>11 Scotland</li> <li>12 Northern Ireland</li> <li>13 Address abroad</li> <li>14 Address unknown</li> </ul>
IIDF	Investment income deductions due at full relief	0 – 7,199,710
INCBBS	Net interest from UK banks, building societies and other deposit takers	0 – 562,000
INCPBEN	Taxable Incapacity Benefit	0 – 78,700
INCPROP	Net income from UK and overseas property (income - expenses)	0 – 5,291,450



INDUSTRY07	Indicator of Industry - based upon Standard Industrial Classification code (SIC) 2007	<p><b>A</b> Agriculture, forestry and fishing</p> <p><b>B</b> Mining and quarrying</p> <p><b>C</b> Manufacturing</p> <p><b>D</b> Electricity, gas, steam and air conditioning supply</p> <p><b>E</b> Water supply; sewerage, waste management and remediation activities</p> <p><b>F</b> Construction</p> <p><b>G</b> Wholesale and retail trade; repair of motor vehicles and motor cycles</p> <p><b>H</b> Transport and storage</p> <p><b>I</b> Accommodation and food service activities</p> <p><b>J</b> Information and communication</p> <p><b>K</b> Financial and insurance activities</p> <p><b>L</b> Real estate activities</p> <p><b>M</b> Professional, scientific and technical activities</p> <p><b>N</b> Administrative and support service activities</p> <p><b>O</b> Public administration and defence; compulsory social security</p> <p><b>P</b> Education</p> <p><b>Q</b> Human health and social work activities</p> <p><b>R</b> Arts, entertainment and recreation</p> <p><b>S</b> Other service activities</p> <p><b>T</b> Activities of households as employers; undifferentiated goods and services-producing activities of households for own use</p> <p><b>U</b> Activities of extraterritorial organisations and bodies</p> <p><b>1500</b> Other (income from financial investments, property, unemployment benefit, incapacity benefit, and other Social Security benefits)</p> <p><b>1600</b> Income from pensions (includes pensioners and persons moving into pensions during the year).</p> <p><b>1700</b> Claimants</p> <p><b>1900</b> Individuals with no income from Pay, Pension and unemployment benefit, incapacity benefit and other Social Security benefits</p> <p><b>Blank</b> Unknown</p>
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LOSSBF	Losses brought forward from earlier years and used against profits for all sources of self-employment income	0 – 340,000
MAINSRCE	Main Source indicator	1 Main source pay 2 Main source occupational pension 3 Main source sole trader 4 Main source partnership 5 Main source other 6 Claims case
MAINTREL	Total maintenance relief	0 – 3,000
MAR	Marginal rate of tax indicator	ST = Standard income NS = Non-Standard income (savings) DV = Dividends LR/BR/HR = Tax band NONTP = Non Taxpayer
MCAS	Married couple's allowance	0 – 6,970
MOTHDED	All other charges, deductions and reliefs not included elsewhere	0 – 3,562,370
MOTHINC	Any other income not shown elsewhere	-12,956 – 2,580,190
OSSBEN	Other taxable social security benefits	0 – 13,700
OTHALLS	Other allowances due to case	0 – 3,780
OTHERINV	Other Investment Income <sup>1</sup>	0 – 3,412,070
PAS	Personal allowance due for aged/non-aged and super aged individuals	6,475 – 9,640
PAY	Pay from employment net of benefits and foreign earnings	0 – 11,297,800

PENSION	Occupational, personal, overseas and other pensions	0 – 910,000
PENSRLF	Sum of relief's due to different types of pension contributions	0 – 282,200
PROFITS	Gross profits assessable for all sources of self-employment income	0 – 35,374,330
SEINC_NUM	Indicator for self-employed cases (those submitting pages in their tax return for income from trades or partnerships)	-1 Not classified 0 Not self employed 1 Self employed
SEX	Gender Indicator	0 Not attributable 1 Male 2 Female
SREF	Statistical Reference	1 – 6,603,781
SRP	State retirement pension (includes state retirement pension lump sum payment <sup>2</sup> ) & widow's pension	0 – 84,700
TAXINC	Amount of taxable income	0 – 59,009,260
TAXPAYER	Taxpayer status indicator (rounding reduces some figures under 5 to zero, this indicates those with some tax liability before rounding)	1 Taxpayer 2 Non-taxpayer
TAXTERM	Taxable pay on termination of employment	0 – 661,000
TEI	Total earned income	-1,677 – 45,286,980
TI	Total income (sum of TEI and TII)	0 – 61,612,390
TII	Total investment income	0 – 16,325,410
TOTTAX	Total tax liability less tax credits <sup>3</sup>	0 – 21,096,360
UBISJA	Unemployment benefit, income support payments and jobseeker's allowance	0 – 8,600

## Variable relationships

Variable	Calculation
Total earned income (TEI)	= ((PAY + INCPBEN + OSSBEN + TAXTERM + UBISJA + EPB + MOTHINC) – EXPS) + (SRP + PENSION) + (PROFITS – (CAPALL + LOSSBF))
Total investment income (TII)	= OTHERINV + DIVIDENDS + INCPROP + INCBBS
Deduction and Relief's	= COVNTS + MOTHDED + GIFTAID + GIFTINV + PENSRLF + BPADUE + MAINTREL
Personal Allowances	= PAS + MCAS
Employed Income	= (PAY + INCPBEN + OSSBEN + TAXTERM + UBISJA + EPB + MOTHINC) – EXPS
Self Employed Income	= PROFITS – (CAPALL + LOSSBF)
Pensions Income	= SRP + PENSION

**Note:**

<sup>1</sup>Other investment income comprises any other savings income and will include, for example, interest from National Savings products, interest on securities, interest from partnerships and from trusts, settlements and estates.

<sup>2</sup>For 2009-10, State pension lump sum (one off lump sum payment) has been categorised as part of the State retirement pension if it can be separately identified in source data. Any such amounts reported on the Self Assessment Short Tax Return cannot be separately identified and remain as part of other pensions.

<sup>3</sup>The tax credits referred to in the definition of TOT TAX (total tax) refer to Venture Capital Trusts, Enterprise Investment Schemes, Community Investment tax relief, Married couples allowance and maintenance paid under new rules.

**ANNEX B: LIST OF COMPOSITE RECORDS ON PUBLIC USE TAPE**

Composite Record Number		1	Source:	SA
Gender		Male		
Stratum		101		
Income		Over £1M		
Grossing Factor		399.03		
Number of original cases		20		
Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		3	Yorkshire & the Humber	5%
		5	West Midlands	15%
		6	East of England	10%
		7	London	15%
		8	South East	20%
		10	Wales	15%
Industry Group		11	Scotland	20%
		F	Construction	35%
		H	Transport and storage	5%
		M	Professional, scientific and technical activities	5%
		N	Administrative and support service activities	15%
		1600	Those with any income from pensions	30%
	blank	Unknown	10%	
Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	60%
		See Annex A	Self Employed	25%
		See Annex A	Employed	100%
		SRP	State Pension	5%
		PENSION	Other Pensions	25%
		INCPROP	Property	25%
		INCBBS	Bank and Building Society	85%
		DIVIDENDS	Dividends	95%
		OTHERINV	Other Investment	60%
Composite Record Number		2	Source:	SA
Gender		Male		
Stratum		102		
Income		Over £620k		
Grossing Factor		81.19		
Number of original cases		2		
Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		3	Yorkshire & the Humber	50%
		7	London	50%
Industry Group		F	Construction	50%
		M	Professional, scientific and technical activities	50%
Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	50%
		See Annex A	Deductions and Reliefs	50%
		See Annex A	Self Employed	100%
		See Annex A	Employed	50%
		SRP	State Pension	0%
		PENSION	Other Pensions	0%
		INCPROP	Property	0%
		INCBBS	Bank and Building Society	0%
		DIVIDENDS	Dividends	0%
		OTHERINV	Other Investment	50%

<b>Composite Record Number</b>	3	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1M - £1.02M		
Grossing Factor	341.52		
Number of original cases	31		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	6%
	3	Yorkshire & the Humber	3%
	5	West Midlands	3%
	6	East of England	10%
	7	London	39%
	8	South East	16%
	9	South West	10%
	11	Scotland	6%
	13	Address abroad	6%
Industry Group	D	Electricity, gas, steam and air conditioning supply	3%
	F	Construction	10%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	19%
	I	Accommodation and food service activities	3%
	K	Financial and insurance activities	26%
	M	Professional, scientific and technical activities	13%
	N	Administrative and support service activities	3%
	O	Public administration and defence; compulsory social security	3%
	1600	Those with any income from pensions	10%
	blank	Unknown	10%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	94%
	See Annex A	Deductions and Reliefs	74%
	See Annex A	Self Employed	19%
	See Annex A	Employed	94%
	SRP	State Pension	10%
	PENSION	Other Pensions	10%
	INCPROP	Property	32%
	INCBBS	Bank and Building Society	81%
	DIVIDENDS	Dividends	68%
	OTHERINV	Other Investment	58%

<b>Composite Record Number</b>	4	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.02M - £1.04M		
Grossing Factor	429.66		
Number of original cases	39		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	3%
	6	East of England	10%
	7	London	44%
	8	South East	33%
	9	South West	3%
	11	Scotland	8%
Industry Group	F	Construction	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	10%
	H	Transport and storage	3%
	J	Information and communication	10%
	K	Financial and insurance activities	41%
	L	Real estate activities	3%
	M	Professional, scientific and technical activities	10%
	N	Administrative and support service activities	3%
	1600	Those with any income from pensions	13%
	blank	Unknown	5%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	90%
	See Annex A	Deductions and Reliefs	85%
	See Annex A	Self Employed	31%
	See Annex A	Employed	100%
	SRP	State Pension	0%
	PENSION	Other Pensions	13%
	INCPROP	Property	13%
	INCBBS	Bank and Building Society	74%
	DIVIDENDS	Dividends	56%
	OTHERINV	Other Investment	49%

<b>Composite Record Number</b>	5	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.04M - £1.06M		
Grossing Factor	341.52		
Number of original cases	31		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	3%
	4	East Midlands	3%
	5	West Midlands	10%
	6	East of England	13%
	7	London	48%
	8	South East	13%
	11	Scotland	6%
	12	Northern Ireland	3%

Industry Group	Code	Description	% Of Record With Code
	B	Mining and quarrying	3%
	F	Construction	6%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	10%
	J	Information and communication	10%
	K	Financial and insurance activities	35%
	L	Real estate activities	3%
	M	Professional, scientific and technical activities	16%
	1600	Those with any income from pensions	3%
	blank	Unknown	13%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	90%
	See Annex A	Deductions and Reliefs	74%
	See Annex A	Self Employed	23%
	See Annex A	Employed	100%
	SRP	State Pension	3%
	PENSION	Other Pensions	3%
	INCPROP	Property	13%
	INCBBS	Bank and Building Society	74%
	DIVIDENDS	Dividends	68%
	OTHERINV	Other Investment	42%

<b>Composite Record Number</b>	6	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.06M - £1.08M		
Grossing Factor	187.29		
Number of original cases	17		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	12%
	3	Yorkshire & the Humber	12%
	4	East Midlands	6%
	6	East of England	12%
	7	London	29%
	8	South East	12%
	9	South West	6%
	11	Scotland	6%
	12	Northern Ireland	6%

Industry Group	Code	Description	% Of Record With Code
	C	Manufacturing	6%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	18%
	K	Financial and insurance activities	35%
	L	Real estate activities	6%
	M	Professional, scientific and technical activities	18%
	1600	Those with any income from pensions	18%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	94%
	See Annex A	Deductions and Reliefs	71%
	See Annex A	Self Employed	35%
	See Annex A	Employed	88%
	SRP	State Pension	0%
	PENSION	Other Pensions	18%
	INCPROP	Property	24%
	INCBBS	Bank and Building Society	71%
	DIVIDENDS	Dividends	77%
	OTHERINV	Other Investment	41%

<b>Composite Record Number</b>	7	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.08M - £1.1M		
Grossing Factor	231.35		
Number of original cases	21		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	5%
		5	West Midlands	5%
		6	East of England	19%
		7	London	43%
		8	South East	24%
		12	Northern Ireland	5%
Industry Group		C	Manufacturing	5%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	10%
		J	Information and communication	10%
		K	Financial and insurance activities	48%
		M	Professional, scientific and technical activities	14%
		N	Administrative and support service activities	5%
		1600	Those with any income from pensions	10%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	95%
	See Annex A	Deductions and Reliefs	67%
	See Annex A	Self Employed	10%
	See Annex A	Employed	91%
	SRP	State Pension	10%
	PENSION	Other Pensions	10%
	INCPROP	Property	5%
	INCBBS	Bank and Building Society	86%
	DIVIDENDS	Dividends	57%
	OTHERINV	Other Investment	29%

<b>Composite Record Number</b>	8	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.1M - £1.14M		
Grossing Factor	385.59		
Number of original cases	35		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	3%
		4	East Midlands	6%
		5	West Midlands	3%
		7	London	60%
		8	South East	17%
		9	South West	3%
		11	Scotland	6%
		12	Northern Ireland	3%

Industry Group		Code	Description	% Of Record With Code
		A	Agriculture, forestry and fishing	3%
		C	Manufacturing	6%
		F	Construction	3%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	11%
		I	Accommodation and food service activities	3%
		J	Information and communication	3%
		K	Financial and insurance activities	29%
		L	Real estate activities	3%
		M	Professional, scientific and technical activities	3%
		N	Administrative and support service activities	6%
		O	Public administration and defence; compulsory social security	3%
		P	Education	3%
		R	Arts, entertainment and recreation	6%
		1600	Those with any income from pensions	20%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	97%
	See Annex A	Deductions and Reliefs	69%
	See Annex A	Self Employed	37%
	See Annex A	Employed	97%
	SRP	State Pension	11%
	PENSION	Other Pensions	20%
	INCPROP	Property	23%
	INCBBS	Bank and Building Society	91%
	DIVIDENDS	Dividends	71%
	OTHERINV	Other Investment	54%



<b>Composite Record Number</b>	9	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.14M - £1.18M		
Grossing Factor	506.78		
Number of original cases	46		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	11%
	4	East Midlands	2%
	5	West Midlands	2%
	6	East of England	9%
	7	London	35%
	8	South East	26%
	9	South West	2%
	11	Scotland	7%
	12	Northern Ireland	2%
	13	Address abroad	4%
Industry Group	B	Mining and quarrying	2%
	C	Manufacturing	2%
	D	Electricity, gas, steam and air conditioning supply	2%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	11%
	H	Transport and storage	2%
	J	Information and communication	4%
	K	Financial and insurance activities	35%
	L	Real estate activities	2%
	M	Professional, scientific and technical activities	7%
	N	Administrative and support service activities	2%
	R	Arts, entertainment and recreation	9%
	1600	Those with any income from pensions	13%
	blank	Unknown	9%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	98%
	TI1	Investment Income	96%
	See Annex A	Deductions and Reliefs	74%
	See Annex A	Self Employed	22%
	See Annex A	Employed	96%
	SRP	State Pension	4%
	PENSION	Other Pensions	13%
	INCPROP	Property	22%
	INCBBS	Bank and Building Society	78%
	DIVIDENDS	Dividends	70%
	OTHERINV	Other Investment	35%

<b>Composite Record Number</b>	10	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.18M - £1.22M		
Grossing Factor	440.68		
Number of original cases	40		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	3%
	2	North West	8%
	3	Yorkshire & the Humber	8%
	4	East Midlands	3%
	5	West Midlands	5%
	6	East of England	8%
	7	London	45%
	8	South East	15%
	11	Scotland	8%
Industry Group	C	Manufacturing	3%
	F	Construction	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	8%
	J	Information and communication	3%
	K	Financial and insurance activities	35%
	M	Professional, scientific and technical activities	15%
	N	Administrative and support service activities	3%
	R	Arts, entertainment and recreation	8%
	1600	Those with any income from pensions	18%
	blank	Unknown	8%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	98%
	TI1	Investment Income	88%
	See Annex A	Deductions and Reliefs	65%
	See Annex A	Self Employed	15%
	See Annex A	Employed	93%
	SRP	State Pension	8%
	PENSION	Other Pensions	15%
	INCPROP	Property	13%
	INCBBS	Bank and Building Society	75%
	DIVIDENDS	Dividends	58%
	OTHERINV	Other Investment	45%

<b>Composite Record Number</b>	11	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.22M - £1.26M		
Grossing Factor	374.57		
Number of original cases	34		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	1	North East	3%
	3	Yorkshire & the Humber	3%
	5	West Midlands	3%
	6	East of England	9%
	7	London	44%
	8	South East	24%
	9	South West	12%
	11	Scotland	3%
Industry Group	C	Manufacturing	6%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	3%
	H	Transport and storage	3%
	K	Financial and insurance activities	32%
	M	Professional, scientific and technical activities	12%
	N	Administrative and support service activities	3%
	P	Education	3%
	R	Arts, entertainment and recreation	3%
	1600	Those with any income from pensions	12%
	blank	Unknown	24%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	85%
	See Annex A	Deductions and Reliefs	65%
	See Annex A	Self Employed	12%
	See Annex A	Employed	97%
	SRP	State Pension	9%
	PENSION	Other Pensions	12%
	INCPROP	Property	21%
	INCBBS	Bank and Building Society	77%
	DIVIDENDS	Dividends	68%
	OTHERINV	Other Investment	41%

<b>Composite Record Number</b>	12	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.26M - £1.3M		
Grossing Factor	319.49		
Number of original cases	29		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	2	North West	7%
	5	West Midlands	10%
	6	East of England	14%
	7	London	48%
	8	South East	17%
	13	Address abroad	3%
Industry Group	C	Manufacturing	3%
	F	Construction	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	17%
	H	Transport and storage	3%
	J	Information and communication	10%
	K	Financial and insurance activities	31%
	L	Real estate activities	3%
	M	Professional, scientific and technical activities	10%
	N	Administrative and support service activities	3%
	R	Arts, entertainment and recreation	3%
	1600	Those with any income from pensions	3%
	blank	Unknown	7%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	97%
	See Annex A	Deductions and Reliefs	79%
	See Annex A	Self Employed	28%
	See Annex A	Employed	93%
	SRP	State Pension	0%
	PENSION	Other Pensions	3%
	INCPROP	Property	17%
	INCBBS	Bank and Building Society	86%
	DIVIDENDS	Dividends	62%
	OTHERINV	Other Investment	45%

<b>Composite Record Number</b>	13	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.3M - £1.35M		
Grossing Factor	407.63		
Number of original cases	37		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	1	North East	3%
	2	North West	16%
	3	Yorkshire & the Humber	5%
	6	East of England	8%
	7	London	46%
	8	South East	11%
	9	South West	3%
	11	Scotland	5%
	13	Address abroad	3%

Industry Group	Code	Description	% Of Record With Code
	C	Manufacturing	5%
	D	Electricity, gas, steam and air conditioning supply	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	8%
	I	Accommodation and food service activities	3%
	K	Financial and insurance activities	32%
	M	Professional, scientific and technical activities	11%
	N	Administrative and support service activities	5%
	O	Public administration and defence; compulsory social security	3%
	P	Education	3%
	R	Arts, entertainment and recreation	3%
	1600	Those with any income from pensions	22%
	blank	Unknown	3%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	92%
	See Annex A	Deductions and Reliefs	81%
	See Annex A	Self Employed	22%
	See Annex A	Employed	100%
	SRP	State Pension	11%
	PENSION	Other Pensions	22%
	INCPROP	Property	11%
	INCBBS	Bank and Building Society	81%
	DIVIDENDS	Dividends	81%
	OTHERINV	Other Investment	57%

<b>Composite Record Number</b>	14	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.35M - £1.4M		
Grossing Factor	396.61		
Number of original cases	36		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	2	North West	8%
	4	East Midlands	3%
	5	West Midlands	8%
	6	East of England	6%
	7	London	39%
	8	South East	17%
	9	South West	3%
	11	Scotland	14%
	13	Address abroad	3%

Industry Group	Code	Description	% Of Record With Code
	C	Manufacturing	3%
	D	Electricity, gas, steam and air conditioning supply	3%
	F	Construction	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	11%
	K	Financial and insurance activities	36%
	M	Professional, scientific and technical activities	8%
	O	Public administration and defence; compulsory social security	3%
	R	Arts, entertainment and recreation	3%
	1500	Other	3%
	1600	Those with any income from pensions	19%
	blank	Unknown	8%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	94%
	See Annex A	Deductions and Reliefs	61%
	See Annex A	Self Employed	22%
	See Annex A	Employed	94%
	SRP	State Pension	14%
	PENSION	Other Pensions	19%
	INCPROP	Property	25%
	INCBBS	Bank and Building Society	83%
	DIVIDENDS	Dividends	69%
	OTHERINV	Other Investment	64%

Composite Record Number		15	Source:	SA
Gender		Male		
Stratum		103		
Income		£1.4M - £1.45M		
Grossing Factor		363.56		
Number of original cases		33		
Breakdown Of Composite Record		Code	Code Description	% Of Record With Code
Government Office Region		2	North West	9%
		4	East Midlands	3%
		5	West Midlands	3%
		6	East of England	24%
		7	London	36%
		8	South East	21%
		11	Scotland	3%
Industry Group		C	Manufacturing	9%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	21%
		I	Accommodation and food service activities	3%
		K	Financial and insurance activities	15%
		M	Professional, scientific and technical activities	12%
		N	Administrative and support service activities	3%
		Q	Human health and social work activities	3%
		1600	Those with any income from pensions	27%
		blank	Unknown	6%
Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	94%
		See Annex A	Deductions and Reliefs	82%
		See Annex A	Self Employed	30%
		See Annex A	Employed	91%
		SRP	State Pension	12%
		PENSION	Other Pensions	27%
		INCPROP	Property	15%
		INCBBS	Bank and Building Society	85%
		DIVIDENDS	Dividends	73%
		OTHERINV	Other Investment	49%

Composite Record Number		16	Source:	SA
Gender		Male		
Stratum		103		
Income		£1.45M - £1.5M		
Grossing Factor		198.3		
Number of original cases		18		
Breakdown Of Composite Record		Code	Code Description	% Of Record With Code
Government Office Region		1	North East	6%
		2	North West	11%
		6	East of England	22%
		7	London	33%
		8	South East	17%
		11	Scotland	11%
Industry Group		C	Manufacturing	6%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	6%
		K	Financial and insurance activities	33%
		M	Professional, scientific and technical activities	6%
		R	Arts, entertainment and recreation	11%
		1600	Those with any income from pensions	33%
		blank	Unknown	6%
Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	89%
		See Annex A	Self Employed	33%
		See Annex A	Employed	100%
		SRP	State Pension	17%
		PENSION	Other Pensions	33%
		INCPROP	Property	22%
		INCBBS	Bank and Building Society	100%
		DIVIDENDS	Dividends	61%
		OTHERINV	Other Investment	44%

<b>Composite Record Number</b>	17	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.5M - £1.6M		
Grossing Factor	462.71		
Number of original cases	42		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	2%
		3	Yorkshire & the Humber	5%
		5	West Midlands	7%
		6	East of England	7%
		7	London	40%
		8	South East	26%
		9	South West	7%
		11	Scotland	2%
		12	Northern Ireland	2%
Industry Group		A	Agriculture, forestry and fishing	2%
		C	Manufacturing	7%
		E	Water supply; sewerage, waste management and remediation activities	2%
		F	Construction	2%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	5%
		H	Transport and storage	2%
		J	Information and communication	2%
		K	Financial and insurance activities	40%
		L	Real estate activities	2%
		M	Professional, scientific and technical activities	5%
		N	Administrative and support service activities	2%
		Q	Human health and social work activities	2%
		R	Arts, entertainment and recreation	2%
		1600	Those with any income from pensions	17%
		blank	Unknown	5%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	93%
		See Annex A	Deductions and Reliefs	67%
		See Annex A	Self Employed	41%
		See Annex A	Employed	95%
		SRP	State Pension	2%
		PENSION	Other Pensions	17%
		INCPROP	Property	26%
		INCBBS	Bank and Building Society	76%
		DIVIDENDS	Dividends	69%
		OTHERINV	Other Investment	55%

<b>Composite Record Number</b>	18	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.6M - £1.7M		
Grossing Factor	528.81		
Number of original cases	48		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	2%
		3	Yorkshire & the Humber	2%
		5	West Midlands	2%
		6	East of England	6%
		7	London	56%
		8	South East	19%
		9	South West	4%
		10	Wales	2%
		11	Scotland	2%
		13	Address abroad	4%

Industry Group		Code	Description	% Of Record With Code
		C	Manufacturing	2%
		F	Construction	4%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	6%
		I	Accommodation and food service activities	2%
		J	Information and communication	6%
		K	Financial and insurance activities	38%
		M	Professional, scientific and technical activities	10%
		N	Administrative and support service activities	2%
		1600	Those with any income from pensions	21%
		blank	Unknown	8%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	98%
		See Annex A	Deductions and Reliefs	73%
		See Annex A	Self Employed	15%
		See Annex A	Employed	98%
		SRP	State Pension	2%
		PENSION	Other Pensions	21%
		INCPROP	Property	27%
		INCBBS	Bank and Building Society	92%
		DIVIDENDS	Dividends	79%
		OTHERINV	Other Investment	50%

<b>Composite Record Number</b>	19	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.7M - £1.8M		
Grossing Factor	363.56		
Number of original cases	33		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	6%
	4	East Midlands	3%
	5	West Midlands	6%
	6	East of England	6%
	7	London	36%
	8	South East	30%
	9	South West	3%
	11	Scotland	6%
	13	Address abroad	3%
Industry Group	C	Manufacturing	3%
	D	Electricity, gas, steam and air conditioning supply	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	12%
	J	Information and communication	3%
	K	Financial and insurance activities	45%
	L	Real estate activities	3%
	M	Professional, scientific and technical activities	9%
	N	Administrative and support service activities	6%
	1600	Those with any income from pensions	9%
	blank	Unknown	6%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	97%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	94%
	See Annex A	Self Employed	36%
	See Annex A	Employed	97%
	SRP	State Pension	0%
	PENSION	Other Pensions	9%
	INCPROP	Property	21%
	INCBBS	Bank and Building Society	91%
	DIVIDENDS	Dividends	61%
	OTHERINV	Other Investment	58%

<b>Composite Record Number</b>	20	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.8M - £1.9M		
Grossing Factor	330.51		
Number of original cases	30		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	7%
	3	Yorkshire & the Humber	10%
	6	East of England	13%
	7	London	50%
	8	South East	20%
Industry Group	C	Manufacturing	7%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	13%
	J	Information and communication	3%
	K	Financial and insurance activities	47%
	M	Professional, scientific and technical activities	10%
	N	Administrative and support service activities	3%
	1600	Those with any income from pensions	10%
	blank	Unknown	7%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	97%
	See Annex A	Deductions and Reliefs	73%
	See Annex A	Self Employed	37%
	See Annex A	Employed	93%
	SRP	State Pension	3%
	PENSION	Other Pensions	7%
	INCPROP	Property	23%
	INCBBS	Bank and Building Society	93%
	DIVIDENDS	Dividends	70%
	OTHERINV	Other Investment	57%

<b>Composite Record Number</b>	21	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£1.9M - £2M		
Grossing Factor	396.61		
Number of original cases	36		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	11%
		5	West Midlands	3%
		6	East of England	14%
		7	London	42%
		8	South East	22%
		9	South West	3%
		11	Scotland	3%
		13	Address abroad	3%

Industry Group		Code	Description	% Of Record With Code
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	8%
		I	Accommodation and food service activities	3%
		J	Information and communication	3%
		K	Financial and insurance activities	33%
		L	Real estate activities	6%
		M	Professional, scientific and technical activities	14%
		R	Arts, entertainment and recreation	11%
		1600	Those with any income from pensions	8%
		blank	Unknown	14%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	97%
		See Annex A	Deductions and Reliefs	69%
		See Annex A	Self Employed	31%
		See Annex A	Employed	89%
		SRP	State Pension	6%
		PENSION	Other Pensions	8%
		INCPROP	Property	17%
		INCBBS	Bank and Building Society	89%
		DIVIDENDS	Dividends	69%
		OTHERINV	Other Investment	58%

<b>Composite Record Number</b>	22	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£2M - £2.2M		
Grossing Factor	440.68		
Number of original cases	40		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	8%
		3	Yorkshire & the Humber	3%
		5	West Midlands	3%
		6	East of England	10%
		7	London	43%
		8	South East	23%
		9	South West	3%
		10	Wales	3%
		11	Scotland	5%
		13	Address abroad	3%

Industry Group		Code	Description	% Of Record With Code
		C	Manufacturing	5%
		D	Electricity, gas, steam and air conditioning supply	3%
		F	Construction	3%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	13%
		J	Information and communication	10%
		K	Financial and insurance activities	25%
		M	Professional, scientific and technical activities	10%
		N	Administrative and support service activities	3%
		P	Education	3%
		R	Arts, entertainment and recreation	3%
		1600	Those with any income from pensions	18%
		blank	Unknown	8%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	60%
		See Annex A	Self Employed	28%
		See Annex A	Employed	95%
		SRP	State Pension	10%
		PENSION	Other Pensions	18%
		INCPROP	Property	18%
		INCBBS	Bank and Building Society	83%
		DIVIDENDS	Dividends	75%
		OTHERINV	Other Investment	50%

<b>Composite Record Number</b>	23	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£2.2M - £2.4M		
Grossing Factor	352.54		
Number of original cases	32		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	9%
		4	East Midlands	9%
		6	East of England	6%
		7	London	41%
		8	South East	28%
		9	South West	3%
		11	Scotland	3%
Industry Group		C	Manufacturing	3%
		D	Electricity, gas, steam and air conditioning supply	3%
		F	Construction	3%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	22%
		I	Accommodation and food service activities	3%
		J	Information and communication	3%
		K	Financial and insurance activities	19%
		L	Real estate activities	3%
		M	Professional, scientific and technical activities	9%
		R	Arts, entertainment and recreation	6%
		S	Other service activities	3%
		1600	Those with any income from pensions	16%
		blank	Unknown	6%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	66%
		See Annex A	Self Employed	47%
		See Annex A	Employed	97%
		SRP	State Pension	16%
		PENSION	Other Pensions	16%
		INCPROP	Property	34%
		INCBBS	Bank and Building Society	97%
		DIVIDENDS	Dividends	75%
		OTHERINV	Other Investment	75%

<b>Composite Record Number</b>	24	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£2.4M - £2.6M		
Grossing Factor	407.63		
Number of original cases	37		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		1	North East	3%
		2	North West	5%
		3	Yorkshire & the Humber	5%
		4	East Midlands	5%
		5	West Midlands	5%
		6	East of England	8%
		7	London	46%
		8	South East	11%
		11	Scotland	3%
		12	Northern Ireland	3%
		13	Address abroad	5%
Industry Group		C	Manufacturing	3%
		F	Construction	5%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	11%
		J	Information and communication	3%
		K	Financial and insurance activities	35%
		M	Professional, scientific and technical activities	5%
		N	Administrative and support service activities	5%
		P	Education	3%
		R	Arts, entertainment and recreation	5%
		1600	Those with any income from pensions	16%
		blank	Unknown	8%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	95%
		See Annex A	Deductions and Reliefs	70%
		See Annex A	Self Employed	35%
		See Annex A	Employed	97%
		SRP	State Pension	5%
		PENSION	Other Pensions	16%
		INCPROP	Property	27%
		INCBBS	Bank and Building Society	84%
		DIVIDENDS	Dividends	68%
		OTHERINV	Other Investment	51%



<b>Composite Record Number</b>	25	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£2.6M - £2.8M		
Grossing Factor	352.54		
Number of original cases	32		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	3%
	4	East Midlands	6%
	6	East of England	9%
	7	London	50%
	8	South East	19%
	9	South West	3%
	11	Scotland	3%
	12	Northern Ireland	3%
	13	Address abroad	3%
Industry Group	B	Mining and quarrying	3%
	F	Construction	6%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	6%
	I	Accommodation and food service activities	3%
	K	Financial and insurance activities	47%
	M	Professional, scientific and technical activities	6%
	N	Administrative and support service activities	3%
	R	Arts, entertainment and recreation	3%
	S	Other service activities	3%
	1500	Other	3%
	1600	Those with any income from pensions	13%
	blank	Unknown	3%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	94%
	See Annex A	Deductions and Reliefs	69%
	See Annex A	Self Employed	19%
	See Annex A	Employed	100%
	SRP	State Pension	6%
	PENSION	Other Pensions	13%
	INCPROP	Property	22%
	INCBBS	Bank and Building Society	78%
	DIVIDENDS	Dividends	63%
	OTHERINV	Other Investment	50%

<b>Composite Record Number</b>	26	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£2.8M - £3M		
Grossing Factor	165.25		
Number of original cases	15		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	7%
	3	Yorkshire & the Humber	7%
	4	East Midlands	7%
	6	East of England	7%
	7	London	60%
	8	South East	13%
Industry Group	F	Construction	7%
	H	Transport and storage	7%
	J	Information and communication	7%
	K	Financial and insurance activities	27%
	M	Professional, scientific and technical activities	20%
	R	Arts, entertainment and recreation	7%
	1600	Those with any income from pensions	20%
	blank	Unknown	7%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	93%
	See Annex A	Deductions and Reliefs	60%
	See Annex A	Self Employed	40%
	See Annex A	Employed	93%
	SRP	State Pension	13%
	PENSION	Other Pensions	20%
	INCPROP	Property	20%
	INCBBS	Bank and Building Society	87%
	DIVIDENDS	Dividends	60%
	OTHERINV	Other Investment	53%

<b>Composite Record Number</b>	27	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£3M - £3.5M		
Grossing Factor	363.56		
Number of original cases	33		

Breakdown Of Composite Record		Code	Description	Code	% Of Record With Code
Government Office Region		1	North East		3%
		2	North West		6%
		3	Yorkshire & the Humber		3%
		4	East Midlands		3%
		6	East of England		3%
		7	London		48%
		8	South East		27%
		9	South West		3%
		13	Address abroad		3%
Industry Group		C	Manufacturing		3%
		F	Construction		6%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles		9%
		H	Transport and storage		3%
		J	Information and communication		3%
		K	Financial and insurance activities		27%
		L	Real estate activities		6%
		M	Professional, scientific and technical activities		3%
		N	Administrative and support service activities		3%
		Q	Human health and social work activities		3%
		R	Arts, entertainment and recreation		9%
		1600	Those with any income from pensions		18%
		blank	Unknown		6%

Income or Deductions status		Variable Name	Category	Code	% Of Record With Code
		TI	Total Income		100%
		TOTTAX	Total Tax		100%
		TEI	Earned Income		100%
		TII	Investment Income		94%
		See Annex A	Deductions and Reliefs		70%
		See Annex A	Self Employed		30%
		See Annex A	Employed		100%
		SRP	State Pension		15%
		PENSION	Other Pensions		18%
		INCPROP	Property		24%
		INCBBS	Bank and Building Society		88%
		DIVIDENDS	Dividends		82%
		OTHERINV	Other Investment		67%

<b>Composite Record Number</b>	28	<b>Source:</b>	SA
Gender	Male		
Stratum	103		
Income	£3.5M - £4M		
Grossing Factor	341.52		
Number of original cases	31		

Breakdown Of Composite Record		Code	Description	Code	% Of Record With Code
Government Office Region		1	North East		3%
		2	North West		10%
		4	East Midlands		6%
		5	West Midlands		13%
		6	East of England		3%
		7	London		39%
		8	South East		19%
		11	Scotland		3%
		13	Address abroad		3%
Industry Group		F	Construction		3%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles		3%
		J	Information and communication		13%
		K	Financial and insurance activities		29%
		M	Professional, scientific and technical activities		6%
		N	Administrative and support service activities		6%
		R	Arts, entertainment and recreation		6%
		1500	Other		3%
		1600	Those with any income from pensions		13%
		blank	Unknown		16%

Income or Deductions status		Variable Name	Category	Code	% Of Record With Code
		TI	Total Income		100%
		TOTTAX	Total Tax		100%
		TEI	Earned Income		100%
		TII	Investment Income		94%
		See Annex A	Deductions and Reliefs		74%
		See Annex A	Self Employed		29%
		See Annex A	Employed		94%
		SRP	State Pension		6%
		PENSION	Other Pensions		13%
		INCPROP	Property		39%
		INCBBS	Bank and Building Society		81%
		DIVIDENDS	Dividends		77%
		OTHERINV	Other Investment		52%

Composite Record Number		29		Source:	SA
Gender		Male			
Stratum		103			
Income		£4M - £4.5M			
Grossing Factor		198.3			
Number of original cases		18			
Breakdown Of Composite Record		Code	Code	Description	% Of Record With Code
Government Office Region		2		North West	6%
		4		East Midlands	6%
		6		East of England	6%
		7		London	72%
		8		South East	6%
		11		Scotland	6%
Industry Group		A		Agriculture, forestry and fishing	6%
		B		Mining and quarrying	6%
		G		Wholesale and retail trade; repair of motor vehicles and motor cycles	6%
		H		Transport and storage	6%
		K		Financial and insurance activities	28%
		L		Real estate activities	6%
		R		Arts, entertainment and recreation	11%
		1600		Those with any income from pensions	11%
		blank		Unknown	22%
Income or Deductions status		Variable Name	Category	Category	% Of Record With Code
		TI		Total Income	100%
		TOTTAX		Total Tax	100%
		TEI		Earned Income	100%
		TII		Investment Income	94%
		See Annex A		Deductions and Reliefs	89%
		See Annex A		Self Employed	33%
		See Annex A		Employed	94%
		SRP		State Pension	6%
		PENSION		Other Pensions	11%
		INCPROP		Property	28%
		INCBBS		Bank and Building Society	94%
		DIVIDENDS		Dividends	78%
		OTHERINV		Other Investment	61%

Composite Record Number		30		Source:	SA
Gender		Male			
Stratum		103			
Income		Over £4.5M			
Grossing Factor		451.69			
Number of original cases		41			
Breakdown Of Composite Record		Code	Code	Description	% Of Record With Code
Government Office Region		2		North West	7%
		3		Yorkshire & the Humber	10%
		4		East Midlands	5%
		5		West Midlands	2%
		6		East of England	2%
		7		London	46%
		8		South East	15%
		9		South West	5%
		11		Scotland	5%
		13		Address abroad	2%
Industry Group		A		Agriculture, forestry and fishing	2%
		B		Mining and quarrying	2%
		C		Manufacturing	5%
		G		Wholesale and retail trade; repair of motor vehicles and motor cycles	15%
		J		Information and communication	2%
		K		Financial and insurance activities	27%
		M		Professional, scientific and technical activities	7%
		P		Education	2%
		R		Arts, entertainment and recreation	2%
		1600		Those with any income from pensions	24%
		blank		Unknown	10%
Income or Deductions status		Variable Name	Category	Category	% Of Record With Code
		TI		Total Income	100%
		TOTTAX		Total Tax	100%
		TEI		Earned Income	100%
		TII		Investment Income	95%
		See Annex A		Deductions and Reliefs	68%
		See Annex A		Self Employed	44%
		See Annex A		Employed	85%
		SRP		State Pension	17%
		PENSION		Other Pensions	24%
		INCPROP		Property	24%
		INCBBS		Bank and Building Society	88%
		DIVIDENDS		Dividends	81%
		OTHERINV		Other Investment	83%

<b>Composite Record Number</b>	31	<b>Source:</b>	SA
Gender	Female		
Stratum	103		
Income	£1M - £1.2M		
Grossing Factor	264.41		
Number of original cases	24		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	1	North East	8%
	3	Yorkshire & the Humber	4%
	6	East of England	17%
	7	London	33%
	8	South East	17%
	9	South West	13%
	10	Wales	4%
	11	Scotland	4%
Industry Group	C	Manufacturing	8%
	F	Construction	4%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	17%
	I	Accommodation and food service activities	4%
	K	Financial and insurance activities	13%
	L	Real estate activities	4%
	N	Administrative and support service activities	8%
	1500	Other	4%
	1600	Those with any income from pensions	29%
	blank	Unknown	8%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	96%
	TII	Investment Income	96%
	See Annex A	Deductions and Reliefs	67%
	See Annex A	Self Employed	17%
	See Annex A	Employed	96%
	SRP	State Pension	21%
	PENSION	Other Pensions	25%
	INCPROP	Property	29%
	INCBBS	Bank and Building Society	92%
	DIVIDENDS	Dividends	75%
	OTHERINV	Other Investment	50%

<b>Composite Record Number</b>	32	<b>Source:</b>	SA
Gender	Female		
Stratum	103		
Income	£1.2M - £1.6M		
Grossing Factor	253.39		
Number of original cases	23		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	17%
	5	West Midlands	4%
	6	East of England	13%
	7	London	43%
	8	South East	4%
	9	South West	9%
	11	Scotland	9%
Industry Group	C	Manufacturing	9%
	F	Construction	4%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	17%
	J	Information and communication	4%
	K	Financial and insurance activities	17%
	L	Real estate activities	4%
	M	Professional, scientific and technical activities	4%
	P	Education	4%
	Q	Human health and social work activities	4%
	1500	Other	9%
	1600	Those with any income from pensions	22%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	96%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	61%
	See Annex A	Self Employed	17%
	See Annex A	Employed	91%
	SRP	State Pension	17%
	PENSION	Other Pensions	22%
	INCPROP	Property	30%
	INCBBS	Bank and Building Society	91%
	DIVIDENDS	Dividends	91%
	OTHERINV	Other Investment	61%

<b>Composite Record Number</b>	33	<b>Source:</b>	SA
Gender	Female		
Stratum	103		
Income	Over £1.6M		
Grossing Factor	363.56		
Number of original cases	33		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	6%
		3	Yorkshire & the Humber	3%
		5	West Midlands	3%
		6	East of England	21%
		7	London	18%
		8	South East	27%
		9	South West	9%
		11	Scotland	6%
		13	Address abroad	6%
Industry Group		A	Agriculture, forestry and fishing	3%
		C	Manufacturing	3%
		F	Construction	3%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	15%
		J	Information and communication	6%
		K	Financial and insurance activities	18%
		L	Real estate activities	3%
		M	Professional, scientific and technical activities	6%
		N	Administrative and support service activities	3%
		P	Education	6%
		R	Arts, entertainment and recreation	3%
		S	Other service activities	6%
		1500	Other	3%
		1600	Those with any income from pensions	12%
		blank	Unknown	9%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	97%
		See Annex A	Deductions and Reliefs	64%
		See Annex A	Self Employed	21%
		See Annex A	Employed	97%
		SRP	State Pension	12%
		PENSION	Other Pensions	6%
		INCPROP	Property	42%
		INCBBS	Bank and Building Society	88%
		DIVIDENDS	Dividends	85%
		OTHERINV	Other Investment	67%

<b>Composite Record Number</b>	34	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	£1M - £1.1M		
Grossing Factor	499.94		
Number of original cases	44		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	5%
		3	Yorkshire & the Humber	2%
		5	West Midlands	2%
		6	East of England	16%
		7	London	48%
		8	South East	18%
		9	South West	7%
		11	Scotland	2%
Industry Group		A	Agriculture, forestry and fishing	2%
		J	Information and communication	9%
		K	Financial and insurance activities	14%
		M	Professional, scientific and technical activities	66%
		1600	Those with any income from pensions	9%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	98%
		See Annex A	Deductions and Reliefs	96%
		See Annex A	Self Employed	98%
		See Annex A	Employed	41%
		SRP	State Pension	2%
		PENSION	Other Pensions	7%
		INCPROP	Property	9%
		INCBBS	Bank and Building Society	75%
		DIVIDENDS	Dividends	73%
		OTHERINV	Other Investment	91%

<b>Composite Record Number</b>	35	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	£1.1M - £1.2M		
Grossing Factor	397.68		
Number of original cases	35		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	3%
	2	North West	3%
	3	Yorkshire & the Humber	9%
	5	West Midlands	6%
	6	East of England	20%
	7	London	29%
	8	South East	23%
	9	South West	3%
	13	Address abroad	6%
	Industry Group	A	Agriculture, forestry and fishing
F		Construction	6%
H		Transport and storage	3%
K		Financial and insurance activities	9%
L		Real estate activities	3%
M		Professional, scientific and technical activities	60%
N		Administrative and support service activities	3%
1500		Other	3%
1600		Those with any income from pensions	3%
blank		Unknown	6%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	94%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	83%
	See Annex A	Self Employed	89%
	See Annex A	Employed	31%
	SRP	State Pension	3%
	PENSION	Other Pensions	3%
	INCPROP	Property	40%
	INCBBS	Bank and Building Society	86%
	DIVIDENDS	Dividends	83%
	OTHERINV	Other Investment	86%

<b>Composite Record Number</b>	36	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	£1.2M - £1.3M		
Grossing Factor	215.88		
Number of original cases	19		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	11%
	6	East of England	5%
	7	London	58%
	8	South East	16%
	13	Address abroad	11%
Industry Group	C	Manufacturing	5%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	5%
	J	Information and communication	5%
	K	Financial and insurance activities	11%
	L	Real estate activities	11%
	M	Professional, scientific and technical activities	63%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	79%
	See Annex A	Self Employed	95%
	See Annex A	Employed	32%
	SRP	State Pension	0%
	PENSION	Other Pensions	0%
	INCPROP	Property	26%
	INCBBS	Bank and Building Society	79%
	DIVIDENDS	Dividends	84%
	OTHERINV	Other Investment	95%

<b>Composite Record Number</b>	37	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	£1.3M - £1.4M		
Grossing Factor	238.61		
Number of original cases	21		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		3	Yorkshire & the Humber	5%
		6	East of England	14%
		7	London	43%
		8	South East	29%
		12	Northern Ireland	5%
		13	Address abroad	5%
Industry Group		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	5%
		J	Information and communication	5%
		K	Financial and insurance activities	14%
		M	Professional, scientific and technical activities	67%
		N	Administrative and support service activities	5%
		1500	Other	5%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	95%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	91%
		See Annex A	Self Employed	95%
		See Annex A	Employed	43%
		SRP	State Pension	0%
		PENSION	Other Pensions	0%
		INCPROP	Property	33%
		INCBBS	Bank and Building Society	86%
		DIVIDENDS	Dividends	76%
		OTHERINV	Other Investment	81%

<b>Composite Record Number</b>	38	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	£1.4M - £1.7M		
Grossing Factor	397.68		
Number of original cases	35		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	9%
		6	East of England	6%
		7	London	34%
		8	South East	34%
		9	South West	3%
		11	Scotland	9%
		13	Address abroad	6%
Industry Group		E	Water supply; sewerage, waste management and remediation activities	3%
		F	Construction	6%
		K	Financial and insurance activities	14%
		M	Professional, scientific and technical activities	57%
		Q	Human health and social work activities	6%
		R	Arts, entertainment and recreation	3%
		1600	Those with any income from pensions	11%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	97%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	91%
		See Annex A	Self Employed	91%
		See Annex A	Employed	54%
		SRP	State Pension	3%
		PENSION	Other Pensions	11%
		INCPROP	Property	20%
		INCBBS	Bank and Building Society	77%
		DIVIDENDS	Dividends	66%
		OTHERINV	Other Investment	91%

<b>Composite Record Number</b>	39	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	£1.7M - £2M		
Grossing Factor	352.23		
Number of original cases	31		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	6%
	3	Yorkshire & the Humber	3%
	5	West Midlands	3%
	6	East of England	6%
	7	London	61%
	8	South East	6%
	9	South West	3%
	11	Scotland	3%
	12	Northern Ireland	3%
	13	Address abroad	3%
Industry Group	A	Agriculture, forestry and fishing	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	3%
	J	Information and communication	6%
	K	Financial and insurance activities	13%
	M	Professional, scientific and technical activities	61%
	R	Arts, entertainment and recreation	6%
	1500	Other	3%
	1600	Those with any income from pensions	3%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	90%
	See Annex A	Self Employed	90%
	See Annex A	Employed	45%
	SRP	State Pension	0%
	PENSION	Other Pensions	3%
	INCPROP	Property	29%
	INCBBS	Bank and Building Society	97%
	DIVIDENDS	Dividends	61%
	OTHERINV	Other Investment	74%

<b>Composite Record Number</b>	40	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	£2M - £2.5M		
Grossing Factor	284.06		
Number of original cases	25		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	6	East of England	4%
	7	London	44%
	8	South East	28%
	9	South West	8%
	11	Scotland	4%
	12	Northern Ireland	4%
	13	Address abroad	8%
Industry Group	A	Agriculture, forestry and fishing	8%
	J	Information and communication	16%
	K	Financial and insurance activities	40%
	M	Professional, scientific and technical activities	24%
	R	Arts, entertainment and recreation	4%
	1500	Other	4%
	1600	Those with any income from pensions	4%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	96%
	TII	Investment Income	96%
	See Annex A	Deductions and Reliefs	76%
	See Annex A	Self Employed	88%
	See Annex A	Employed	60%
	SRP	State Pension	0%
	PENSION	Other Pensions	4%
	INCPROP	Property	16%
	INCBBS	Bank and Building Society	76%
	DIVIDENDS	Dividends	72%
	OTHERINV	Other Investment	68%



<b>Composite Record Number</b>	41	<b>Source:</b>	SA
Gender	Male		
Stratum	109		
Income	Over £2.5M		
Grossing Factor	227.25		
Number of original cases	20		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	5%
		3	Yorkshire & the Humber	5%
		7	London	60%
		8	South East	15%
		9	South West	5%
		11	Scotland	5%
		13	Address abroad	5%
Industry Group		A	Agriculture, forestry and fishing	5%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	5%
		H	Transport and storage	5%
		J	Information and communication	5%
		K	Financial and insurance activities	45%
		M	Professional, scientific and technical activities	20%
		R	Arts, entertainment and recreation	15%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	85%
	See Annex A	Self Employed	95%
	See Annex A	Employed	45%
	SRP	State Pension	0%
	PENSION	Other Pensions	0%
	INCPROP	Property	40%
	INCBBS	Bank and Building Society	75%
	DIVIDENDS	Dividends	85%
	OTHERINV	Other Investment	90%

<b>Composite Record Number</b>	42	<b>Source:</b>	SA
Gender	Female		
Stratum	109		
Income	Over £1M		
Grossing Factor	374.96		
Number of original cases	33		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	6%
		3	Yorkshire & the Humber	3%
		4	East Midlands	3%
		6	East of England	3%
		7	London	55%
		8	South East	9%
		9	South West	9%
		11	Scotland	9%
		13	Address abroad	3%
Industry Group		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	12%
		I	Accommodation and food service activities	3%
		K	Financial and insurance activities	9%
		M	Professional, scientific and technical activities	24%
		Q	Human health and social work activities	3%
		R	Arts, entertainment and recreation	9%
		1500	Other	21%
		1600	Those with any income from pensions	6%
		blank	Unknown	12%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	88%
	TII	Investment Income	94%
	See Annex A	Deductions and Reliefs	73%
	See Annex A	Self Employed	58%
	See Annex A	Employed	61%
	SRP	State Pension	6%
	PENSION	Other Pensions	0%
	INCPROP	Property	27%
	INCBBS	Bank and Building Society	82%
	DIVIDENDS	Dividends	88%
	OTHERINV	Other Investment	82%

Composite Record Number		43	Source:	SA
Gender	Male & Female			
Stratum	115			
Income	Over £1M			
Grossing Factor	168.33			
Number of original cases	16			
Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	13%
		4	East Midlands	6%
		7	London	44%
		8	South East	13%
		9	South West	6%
		11	Scotland	6%
		12	Northern Ireland	6%
		13	Address abroad	6%
Industry Group		J	Information and communication	6%
		K	Financial and insurance activities	6%
		L	Real estate activities	6%
		M	Professional, scientific and technical activities	25%
		N	Administrative and support service activities	6%
		R	Arts, entertainment and recreation	19%
		1600	Those with any income from pensions	6%
		blank	Unknown	25%
Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	94%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	100%
		See Annex A	Self Employed	81%
		See Annex A	Employed	88%
		SRP	State Pension	0%
		PENSION	Other Pensions	6%
		INCPROP	Property	31%
		INCBBS	Bank and Building Society	88%
		DIVIDENDS	Dividends	81%
		OTHERINV	Other Investment	88%

Composite Record Number		44	Source:	SA
Gender	Male			
Stratum	116			
Income	£6M - £6.75M			
Grossing Factor	30.74			
Number of original cases	26			
Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		4	East Midlands	4%
		6	East of England	8%
		7	London	62%
		8	South East	15%
		9	South West	8%
		13	Address abroad	4%
Industry Group		B	Mining and quarrying	4%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	8%
		J	Information and communication	8%
		K	Financial and insurance activities	46%
		M	Professional, scientific and technical activities	4%
		R	Arts, entertainment and recreation	4%
		1600	Those with any income from pensions	12%
		blank	Unknown	15%
Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	58%
		See Annex A	Self Employed	50%
		See Annex A	Employed	77%
		SRP	State Pension	8%
		PENSION	Other Pensions	12%
		INCPROP	Property	27%
		INCBBS	Bank and Building Society	85%
		DIVIDENDS	Dividends	54%
		OTHERINV	Other Investment	77%

<b>Composite Record Number</b>	45	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£6.75M - £7.5M		
Grossing Factor	49.66		
Number of original cases	42		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	2%
		3	Yorkshire & the Humber	2%
		6	East of England	7%
		7	London	62%
		8	South East	17%
		9	South West	7%
		13	Address abroad	2%
Industry Group		C	Manufacturing	2%
		D	Electricity, gas, steam and air conditioning supply	2%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	5%
		J	Information and communication	12%
		K	Financial and insurance activities	38%
		M	Professional, scientific and technical activities	7%
		R	Arts, entertainment and recreation	10%
		1500	Other	5%
		1600	Those with any income from pensions	10%
		blank	Unknown	10%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	95%
		See Annex A	Deductions and Reliefs	81%
		See Annex A	Self Employed	62%
		See Annex A	Employed	88%
		SRP	State Pension	2%
		PENSION	Other Pensions	10%
		INCPROP	Property	29%
		INCBBS	Bank and Building Society	86%
		DIVIDENDS	Dividends	69%
		OTHERINV	Other Investment	81%

<b>Composite Record Number</b>	46	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£7.5M - £8.25M		
Grossing Factor	47.29		
Number of original cases	40		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	3%
		3	Yorkshire & the Humber	5%
		4	East Midlands	3%
		6	East of England	5%
		7	London	55%
		8	South East	23%
		9	South West	8%
Industry Group		C	Manufacturing	3%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	5%
		J	Information and communication	5%
		K	Financial and insurance activities	55%
		L	Real estate activities	3%
		M	Professional, scientific and technical activities	3%
		R	Arts, entertainment and recreation	5%
		S	Other service activities	3%
		1600	Those with any income from pensions	8%
		blank	Unknown	13%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	93%
		See Annex A	Deductions and Reliefs	78%
		See Annex A	Self Employed	60%
		See Annex A	Employed	93%
		SRP	State Pension	8%
		PENSION	Other Pensions	8%
		INCPROP	Property	23%
		INCBBS	Bank and Building Society	80%
		DIVIDENDS	Dividends	68%
		OTHERINV	Other Investment	73%

<b>Composite Record Number</b>	47	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£8.25M - £9M		
Grossing Factor	34.29		
Number of original cases	29		

Breakdown Of Composite Record	Code	Code	% Of Record
		Description	With Code
Government Office Region	2	North West	3%
	3	Yorkshire & the Humber	3%
	5	West Midlands	7%
	6	East of England	3%
	7	London	59%
	8	South East	14%
	11	Scotland	10%
Industry Group	C	Manufacturing	3%
	D	Electricity, gas, steam and air conditioning supply	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	3%
	J	Information and communication	7%
	K	Financial and insurance activities	41%
	L	Real estate activities	3%
	N	Administrative and support service activities	7%
	R	Arts, entertainment and recreation	3%
	1600	Those with any income from pensions	17%
	blank	Unknown	10%

Income or Deductions status	Variable Name	Category	% Of Record
		With Code	
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	100%
See Annex A		Deductions and Reliefs	79%
See Annex A		Self Employed	62%
See Annex A		Employed	72%
SRP		State Pension	3%
PENSION		Other Pensions	14%
INCPROP		Property	35%
INCBBS		Bank and Building Society	86%
DIVIDENDS		Dividends	79%
OTHERINV		Other Investment	83%

<b>Composite Record Number</b>	48	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£9M - £10M		
Grossing Factor	39.02		
Number of original cases	33		

Breakdown Of Composite Record	Code	Code	% Of Record
		Description	With Code
Government Office Region	2	North West	9%
	5	West Midlands	3%
	6	East of England	3%
	7	London	55%
	8	South East	21%
	9	South West	3%
	11	Scotland	6%
Industry Group	B	Mining and quarrying	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	3%
	J	Information and communication	3%
	K	Financial and insurance activities	39%
	M	Professional, scientific and technical activities	6%
	N	Administrative and support service activities	3%
	R	Arts, entertainment and recreation	9%
	1500	Other	3%
	1600	Those with any income from pensions	18%
	blank	Unknown	12%

Income or Deductions status	Variable Name	Category	% Of Record
		With Code	
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	97%
See Annex A		Deductions and Reliefs	85%
See Annex A		Self Employed	52%
See Annex A		Employed	94%
SRP		State Pension	6%
PENSION		Other Pensions	15%
INCPROP		Property	39%
INCBBS		Bank and Building Society	91%
DIVIDENDS		Dividends	79%
OTHERINV		Other Investment	79%

<b>Composite Record Number</b>	49	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£10M - £11M		
Grossing Factor	42.56		
Number of original cases	36		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	4	East Midlands	3%
	5	West Midlands	6%
	6	East of England	28%
	7	London	25%
	8	South East	28%
	13	Address abroad	11%
Industry Group	B	Mining and quarrying	3%
	E	Water supply; sewerage, waste management and remediation activities	3%
	F	Construction	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	11%
	J	Information and communication	6%
	K	Financial and insurance activities	33%
	M	Professional, scientific and technical activities	8%
	N	Administrative and support service activities	3%
	Q	Human health and social work activities	3%
	R	Arts, entertainment and recreation	6%
	1600	Those with any income from pensions	14%
	blank	Unknown	8%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	97%
	See Annex A	Deductions and Reliefs	75%
	See Annex A	Self Employed	39%
	See Annex A	Employed	78%
	SRP	State Pension	8%
	PENSION	Other Pensions	14%
	INCPROP	Property	22%
	INCBBS	Bank and Building Society	81%
	DIVIDENDS	Dividends	72%
	OTHERINV	Other Investment	78%

<b>Composite Record Number</b>	50	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£11M - £12M		
Grossing Factor	24.83		
Number of original cases	21		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	5%
	4	East Midlands	5%
	6	East of England	5%
	7	London	57%
	8	South East	14%
	9	South West	10%
	11	Scotland	5%
Industry Group	B	Mining and quarrying	5%
	C	Manufacturing	5%
	F	Construction	5%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	10%
	J	Information and communication	5%
	K	Financial and insurance activities	24%
	L	Real estate activities	5%
	M	Professional, scientific and technical activities	10%
	N	Administrative and support service activities	5%
	1600	Those with any income from pensions	19%
	blank	Unknown	10%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	76%
	See Annex A	Self Employed	19%
	See Annex A	Employed	100%
	SRP	State Pension	5%
	PENSION	Other Pensions	19%
	INCPROP	Property	24%
	INCBBS	Bank and Building Society	76%
	DIVIDENDS	Dividends	91%
	OTHERINV	Other Investment	81%

<b>Composite Record Number</b>	51	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£12M - £14M		
Grossing Factor	39.02		
Number of original cases	33		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	2	North West	3%
	3	Yorkshire & the Humber	3%
	4	East Midlands	6%
	5	West Midlands	6%
	6	East of England	6%
	7	London	58%
	8	South East	6%
	9	South West	9%
	13	Address abroad	3%
Industry Group	C	Manufacturing	9%
	F	Construction	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	3%
	K	Financial and insurance activities	24%
	L	Real estate activities	9%
	M	Professional, scientific and technical activities	18%
	N	Administrative and support service activities	3%
	R	Arts, entertainment and recreation	6%
	1600	Those with any income from pensions	12%
	blank	Unknown	12%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	91%
	See Annex A	Deductions and Reliefs	67%
	See Annex A	Self Employed	49%
	See Annex A	Employed	91%
	SRP	State Pension	9%
	PENSION	Other Pensions	12%
	INCPROP	Property	39%
	INCBBS	Bank and Building Society	79%
	DIVIDENDS	Dividends	76%
	OTHERINV	Other Investment	70%

<b>Composite Record Number</b>	52	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£14M - £16M		
Grossing Factor	30.74		
Number of original cases	26		

Breakdown Of Composite Record	Code	Description	% Of Record With Code
Government Office Region	5	West Midlands	4%
	6	East of England	4%
	7	London	50%
	8	South East	19%
	9	South West	4%
	11	Scotland	8%
	12	Northern Ireland	4%
	13	Address abroad	8%
Industry Group	C	Manufacturing	4%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	15%
	H	Transport and storage	4%
	K	Financial and insurance activities	35%
	L	Real estate activities	4%
	M	Professional, scientific and technical activities	19%
	R	Arts, entertainment and recreation	4%
	1600	Those with any income from pensions	8%
	blank	Unknown	8%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	100%
	TII	Investment Income	96%
	See Annex A	Deductions and Reliefs	73%
	See Annex A	Self Employed	62%
	See Annex A	Employed	89%
	SRP	State Pension	0%
	PENSION	Other Pensions	8%
	INCPROP	Property	35%
	INCBBS	Bank and Building Society	77%
	DIVIDENDS	Dividends	77%
	OTHERINV	Other Investment	89%

<b>Composite Record Number</b>	53	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£16M - £20M		
Grossing Factor	36.65		
Number of original cases	31		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	16%
	3	Yorkshire & the Humber	6%
	4	East Midlands	3%
	5	West Midlands	3%
	6	East of England	10%
	7	London	48%
	8	South East	10%
	13	Address abroad	3%
Industry Group	C	Manufacturing	3%
	F	Construction	3%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	6%
	J	Information and communication	3%
	K	Financial and insurance activities	32%
	L	Real estate activities	3%
	M	Professional, scientific and technical activities	10%
	R	Arts, entertainment and recreation	3%
	1500	Other	3%
	1600	Those with any income from pensions	23%
	blank	Unknown	10%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	97%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	71%
	See Annex A	Self Employed	45%
	See Annex A	Employed	81%
	SRP	State Pension	10%
	PENSION	Other Pensions	23%
	INCPROP	Property	29%
	INCBBS	Bank and Building Society	94%
	DIVIDENDS	Dividends	65%
	OTHERINV	Other Investment	77%

<b>Composite Record Number</b>	54	<b>Source:</b>	SA
Gender	Male		
Stratum	116		
Income	£20M - £25M		
Grossing Factor	28.38		
Number of original cases	24		

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	8%
	5	West Midlands	4%
	6	East of England	4%
	7	London	46%
	8	South East	25%
	13	Address abroad	13%
Industry Group	C	Manufacturing	4%
	F	Construction	8%
	G	Wholesale and retail trade; repair of motor vehicles and motor cycles	4%
	J	Information and communication	4%
	K	Financial and insurance activities	42%
	N	Administrative and support service activities	4%
	1600	Those with any income from pensions	21%
	blank	Unknown	13%

Income or Deductions status	Variable Name	Category	% Of Record With Code
	TI	Total Income	100%
	TOTTAX	Total Tax	100%
	TEI	Earned Income	96%
	TII	Investment Income	100%
	See Annex A	Deductions and Reliefs	83%
	See Annex A	Self Employed	58%
	See Annex A	Employed	88%
	SRP	State Pension	8%
	PENSION	Other Pensions	17%
	INCPROP	Property	21%
	INCBBS	Bank and Building Society	83%
	DIVIDENDS	Dividends	67%
	OTHERINV	Other Investment	79%

Composite Record Number		55		Source:	SA
Gender		Male			
Stratum		116			
Income		£25M - £30M			
Grossing Factor		20.1			
Number of original cases		17			
Breakdown Of Composite Record		Code	Code	Description	% Of Record With Code
Government Office Region		6		East of England	6%
		7		London	59%
		8		South East	18%
		9		South West	12%
		13		Address abroad	6%
Industry Group		G		Wholesale and retail trade; repair of motor vehicles and motor cycles	12%
		K		Financial and insurance activities	53%
		R		Arts, entertainment and recreation	6%
		1600		Those with any income from pensions	18%
		blank		Unknown	12%
Income or Deductions status		Variable Name	Category		% Of Record With Code
		TI		Total Income	100%
		TOTTAX		Total Tax	100%
		TEI		Earned Income	100%
		TII		Investment Income	94%
		See Annex A		Deductions and Reliefs	71%
		See Annex A		Self Employed	82%
		See Annex A		Employed	88%
		SRP		State Pension	0%
		PENSION		Other Pensions	18%
		INCPROP		Property	41%
		INCBBS		Bank and Building Society	82%
		DIVIDENDS		Dividends	77%
		OTHERINV		Other Investment	71%

Composite Record Number		56		Source:	SA
Gender		Male			
Stratum		116			
Income		Over £30M			
Grossing Factor		49.66			
Number of original cases		42			
Breakdown Of Composite Record		Code	Code	Description	% Of Record With Code
Government Office Region		2		North West	2%
		4		East Midlands	2%
		5		West Midlands	2%
		7		London	60%
		8		South East	17%
		9		South West	10%
		13		Address abroad	7%
Industry Group		A		Agriculture, forestry and fishing	2%
		B		Mining and quarrying	2%
		C		Manufacturing	7%
		F		Construction	2%
		J		Information and communication	10%
		K		Financial and insurance activities	36%
		M		Professional, scientific and technical activities	7%
		N		Administrative and support service activities	7%
		Q		Human health and social work activities	2%
		R		Arts, entertainment and recreation	5%
		1500		Other	2%
		1600		Those with any income from pensions	10%
		blank		Unknown	7%
Income or Deductions status		Variable Name	Category		% Of Record With Code
		TI		Total Income	100%
		TOTTAX		Total Tax	100%
		TEI		Earned Income	100%
		TII		Investment Income	100%
		See Annex A		Deductions and Reliefs	91%
		See Annex A		Self Employed	71%
		See Annex A		Employed	83%
		SRP		State Pension	2%
		PENSION		Other Pensions	10%
		INCPROP		Property	33%
		INCBBS		Bank and Building Society	95%
		DIVIDENDS		Dividends	79%
		OTHERINV		Other Investment	86%



<b>Composite Record Number</b>	57	<b>Source:</b>	SA
Gender	Female		
Stratum	116		
Income	Over £1M		
Grossing Factor	39.02		
Number of original cases	33		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	6%
		4	East Midlands	3%
		7	London	58%
		8	South East	18%
		9	South West	6%
		10	Wales	3%
		11	Scotland	3%
		13	Address abroad	3%
Industry Group		A	Agriculture, forestry and fishing	3%
		F	Construction	3%
		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	6%
		H	Transport and storage	3%
		J	Information and communication	3%
		K	Financial and insurance activities	24%
		L	Real estate activities	3%
		M	Professional, scientific and technical activities	15%
		N	Administrative and support service activities	6%
		P	Education	3%
		R	Arts, entertainment and recreation	6%
		1500	Other	6%
		1600	Those with any income from pensions	12%
		blank	Unknown	6%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	97%
		TII	Investment Income	97%
		See Annex A	Deductions and Reliefs	73%
		See Annex A	Self Employed	61%
		See Annex A	Employed	76%
		SRP	State Pension	12%
		PENSION	Other Pensions	9%
		INCPROP	Property	33%
		INCBBS	Bank and Building Society	82%
		DIVIDENDS	Dividends	79%
		OTHERINV	Other Investment	73%

<b>Composite Record Number</b>	58	<b>Source:</b>	SA Non-TP
Gender	Male & Female		
Stratum	109		
Income	Over £500k		
Grossing Factor	22.72		
Number of original cases	2		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		4	East Midlands	50%
		7	London	50%
Industry Group		M	Professional, scientific and technical activities	50%
		P	Education	50%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	0%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	100%
		See Annex A	Self Employed	100%
		See Annex A	Employed	0%
		SRP	State Pension	0%
		PENSION	Other Pensions	0%
		INCPROP	Property	50%
		INCBBS	Bank and Building Society	100%
		DIVIDENDS	Dividends	0%
		OTHERINV	Other Investment	100%

<b>Composite Record Number</b>	59	<b>Source:</b>	SA Non-TP
Gender	Male & Female		
Stratum	115+116		
Income	Over £1M		
Grossing Factor	32.74		
Number of original cases	4		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		2	North West	25%
		7	London	50%
		12	Northern Ireland	25%
Industry Group		F	Construction	50%
		K	Financial and insurance activities	25%
		L	Real estate activities	25%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	0%
		TEI	Earned Income	68%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	100%
		See Annex A	Self Employed	100%
		See Annex A	Employed	36%
		SRP	State Pension	0%
		PENSION	Other Pensions	0%
		INCPROP	Property	64%
		INCBBS	Bank and Building Society	68%
		DIVIDENDS	Dividends	68%
		OTHERINV	Other Investment	100%

<b>Composite Record Number</b>	60	<b>Source:</b>	NPS
Gender	Male		
Stratum	210		
Income	Over £770k		
Grossing Factor	218.62		
Number of original cases	2		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		3	Yorkshire & the Humber	50%
		7	London	50%
Industry Group		G	Wholesale and retail trade; repair of motor vehicles and motor cycles	50%
		K	Financial and insurance activities	50%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	100%
		See Annex A	Self Employed	0%
		See Annex A	Employed	100%
		SRP	State Pension	0%
		PENSION	Other Pensions	0%
		INCPROP	Property	0%
		INCBBS	Bank and Building Society	100%
		DIVIDENDS	Dividends	50%
		OTHERINV	Other Investment	0%

<b>Composite Record Number</b>	61	<b>Source:</b>	NPS
Gender	Male		
Stratum	214		
Income	Over £200k		
Grossing Factor	221.21		
Number of original cases	2		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		1	North East	50%
		7	London	50%
Industry Group		C	Manufacturing	50%
		Q	Human health and social work activities	50%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	50%
		See Annex A	Self Employed	0%
		See Annex A	Employed	100%
		SRP	State Pension	0%
		PENSION	Other Pensions	0%
		INCPROP	Property	0%
		INCBBS	Bank and Building Society	100%
		DIVIDENDS	Dividends	100%
		OTHERINV	Other Investment	0%

<b>Composite Record Number</b>	62	<b>Source:</b>	NPS
Gender	Male		
Stratum	216		
Income	Over £1M		
Grossing Factor	245.67		
Number of original cases	10		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		4	East Midlands	10%
		6	East of England	20%
		7	London	50%
		8	South East	10%
		13	Address abroad	10%
Industry Group		J	Information and communication	10%
		K	Financial and insurance activities	60%
		M	Professional, scientific and technical activities	10%
		N	Administrative and support service activities	10%
		1600	Those with any income from pensions	10%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	100%
		See Annex A	Deductions and Reliefs	90%
		See Annex A	Self Employed	0%
		See Annex A	Employed	100%
		SRP	State Pension	0%
		PENSION	Other Pensions	10%
		INCPROP	Property	0%
		INCBBS	Bank and Building Society	100%
		DIVIDENDS	Dividends	20%
		OTHERINV	Other Investment	0%

<b>Composite Record Number</b>	63	<b>Source:</b>	NPS
Gender	Female		
Stratum	232		
Income	Over £590k		
Grossing Factor	48.46		
Number of original cases	2		

Breakdown Of Composite Record		Code	Description	% Of Record With Code
Government Office Region		7	London	50%
		8	South East	50%
Industry Group		K	Financial and insurance activities	50%
		R	Arts, entertainment and recreation	50%

Income or Deductions status		Variable Name	Category	% Of Record With Code
		TI	Total Income	100%
		TOTTAX	Total Tax	100%
		TEI	Earned Income	100%
		TII	Investment Income	50%
		See Annex A	Deductions and Reliefs	100%
		See Annex A	Self Employed	0%
		See Annex A	Employed	100%
		SRP	State Pension	0%
		PENSION	Other Pensions	0%
		INCPROP	Property	0%
		INCBBS	Bank and Building Society	50%
		DIVIDENDS	Dividends	50%
		OTHERINV	Other Investment	0%

Source: Survey of Personal Incomes 2009-10

**Notes on Annex B:**

1. Some self employed individuals do not have self employed income
2. Industry categories are based on UK Standard Industrial Classification (SIC) code 2007
3. SA Non-TP represents non taxpayers from self assessment data
4. NPS (National Insurance and Pay As You Earn Service) represents taxpayers from PAYE data.
5. For more details on these composition variables, please refer to Annex A above.

## Annex C

### INCOME TAX PERSONAL ALLOWANCES AND RELIEFS, 1990-91 TO 2012-13

Financial years	Non-aged allowances			Aged allowances				Income limit (3)
	Personal	Married couple's (1)	Blind person's (2)	Personal		Married couple's		
				65-74	75+	65-74	75+	
1990-91	3,005	1,720	1,080	3,670	3,820	2,145	2,185	12,300
1991-92	3,295	1,720	1,080	4,020	4,180	2,355	2,395	13,500
1992-93	3,445	1,720	1,080	4,200	4,370	2,465	2,505	14,200
1993-94	3,445	1,720	1,080	4,200	4,370	2,465	2,505	14,200
1994-95	3,445	1,720 (4)	1,200	4,200	4,370	2,665 (4)	2,705 (4)	14,200
1995-96	3,525	1,720 (5)	1,200	4,630	4,800	2,995 (5)	3,035 (5)	14,600
1996-97	3,765	1,790 (5)	1,250	4,910	5,090	3,115 (5)	3,155 (5)	15,200
1997-98	4,045	1,830 (5)	1,280	5,220	5,400	3,185 (5)	3,225 (5)	15,600
1998-99	4,195	1,900 (5)	1,330	5,410	5,600	3,305 (5)	3,345 (5)	16,200
1999-2000	4,335	1,970 (6)	1,380	5,720	5,980	5,125 (6)	5,195 (6)	16,800
2000-01	4,385	-	1,400	5,790	6,050	5,185 (6,7)	5,255 (6,7)	17,000
2001-02	4,535	-	1,450	5,990	6,260	5,365 (6,7)	5,435 (6,7)	17,600
2002-03	4,615	-	1,480	6,100	6,370	5,465 (6,7)	5,535 (6,7)	17,900
2003-04	4,615	-	1,510	6,610	6,720	5,565 (6,7)	5,635 (6,7)	18,300
2004-05	4,745	-	1,560	6,830	6,950	5,725 (6,7)	5,795 (6,7)	18,900
2005-06	4,895	-	1,610	7,090	7,220	5,905 (6,7)	5,975 (6,7)	19,500
2006-07	5,035	-	1,660	7,280	7,420	6,065 (6,7)	6,135 (6,7)	20,100
2007-08	5,225	-	1,730	7,550	7,690	6,285 (6,7)	6,365 (6,7)	20,900
2008-09	6,035	-	1,800	9,030	9,180	6,535 (6,7)	6,625 (6,7)	21,800
2009-10	6,475	-	1,890	9,490	9,640	- (6,7)	6,965 (6,7)	22,900
2010-11	6,475	-	1,890	9,490	9,640	- (6,7)	6,965 (6,7)	22,900
2011-12	7,475	-	1,980	9,940	10,090	- (6,7)	7,295 (6,7)	24,000
2012-13	8,105	-	2,100	10,500	10,660	- (6,7)	7,705 (6,7)	25,400

Table updated March 2012

(1) Given in addition to the personal allowance to married couples. The additional personal allowance and the widow's bereavement allowance have the same value as the married couple's allowance.

(2) Married couples where both spouses are blind get double the single amount.

(3) Where an individual's income exceeds the income limit, their personal allowance is reduced by £1 for every £2 above the income limit.

(4) Allowance available at a flat rate of 20%.

(5) Allowance available at a flat rate of 15%.

(6) Allowance available at a flat rate of 10%.

(7) At least one of the partners must have been born before 6 April 1935.



## Notes on personal allowances

1. Nearly everyone who lives in the UK is entitled to an Income Tax Personal Allowance (called single allowance before the introduction of independent taxation in 1990-91). The personal allowance is an amount you can receive without having to pay any tax and can be set against any type of income. Where an individual's total income is less than the allowance, their tax liability is reduced to nil. However any unused part of the personal allowance cannot be transferred to any other person.
2. Up to 1989-90, the married allowance was given to married men instead of a single allowance. With the introduction of independent taxation in 1990-91, each partner of the married couple is entitled to a personal allowance and one of them to an additional allowance called married couple's allowance. In the year of marriage the allowance is reduced by one twelfth for each complete month (beginning on the sixth day of each calendar month) prior to the date of marriage. The married couple's allowance, and allowances linked to it, i.e. the additional personal allowance and the widow's bereavement allowance, were restricted to 20 percent in 1994-95, 15 percent between 1995-96 and 1998-99 and 10 percent onwards. The amounts for the age related MCA in 1999-2000 were increased so that the value of this allowance was protected for people born before 5th April 1935. From April 2000, the MCA for people born after 5 April 1935 has been withdrawn.
3. The amount of the personal allowance (single allowance before 1989-90) depends on the age of the individual taxpayer. The amount of the married couple's allowance (married allowance before 1989-90) depends on the age of the elder of the husband or wife. The maximum values of these age-related allowances will be given provided the individual taxpayer's total income is below the income limit shown. For incomes in excess of the limit, the allowance is reduced by £1 for each additional £2 of income (the marginal fraction was  $\frac{2}{3}$  from 1975-76 to 1988-89) until the basic levels of the personal and married couple's allowances are reached.
4. The additional personal allowance may be claimed by a single person who has a child resident with him or her during the year, or by a married man with children if his wife is totally incapacitated. From April 1997 it may also be claimed by married women with children if the husband is totally incapacitated. From April 2000, the additional personal allowance has been withdrawn.
5. Widow's bereavement allowance is due to a widow in the year of her husband's death and in the following year provided the widow has not remarried before the beginning of that year. This allowance has been withdrawn for deaths occurring after 5 April 2000.
6. You can claim the blind person's allowance if you are registered as blind within a local authority in England or Wales or live in Scotland or Northern Ireland and are unable to perform any work for which eyesight is essential. Surplus blind person's allowance may be transferred to a husband or wife.

# Annex D

## RATES OF INCOME TAX: 1990-91 TO 2012-13

	1990-91		1991-92		1992-93	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Lower rate</b>					1-2,000	20
<b>Basic rate</b>	1-20,700	25	1-23,700	25	2,001-23,700	25
<b>Higher rate</b>	Over 20,700	40	Over 23,700	40	Over 23,700	40
	1993-94		1994-95		1995-96	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Lower rate</b>	1-2,500	20	1-3,000	20	1-3,200	20
<b>Basic rate</b>	2,501-23,700	25 (3)	3,001-23,700	25 (3)	3,201-24,300	25 (3)
<b>Higher rate</b>	Over 23,700	40	Over 23,700	40	Over 24,300	40
	1996-97		1997-98		1998-99	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Lower rate</b>	1-3,900	20	1-4,100	20	1-4,300	20
<b>Basic rate</b>	3,901-25,500	24 (4)	4,101-26,100	23 (4)	4,301-27,100	23 (4)
<b>Higher rate</b>	Over 25,500	40	Over 26,100	40	Over 27,100	40
	1999-2000		2000-01		2001-02	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Starting rate</b>	1-1,500	10	1-1,520	10	1-1,880	10
<b>Basic rate</b>	1,501-28,000	23 (5)	1,521-28,400	22 (5)	1,881-29,400	22 (5)
<b>Higher rate</b>	Over 28,000	40 (6)	Over 28,400	40 (6)	Over 29,400	40 (6)
	2002-03		2003-04		2004-05	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Starting rate</b>	1-1,920	10	1-1,960	10	1-2,020	10
<b>Basic rate</b>	1,921-29,900	22 (5)	1,961-30,500	22 (5)	2,021-31,400	22 (5)
<b>Higher rate</b>	Over 29,900	40 (6)	Over 30,500	40 (6)	Over 31,400	40 (6)

	2005-06		2006-07		2007-08	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Starting rate</b>	1-2,090	10	1-2,150	10	1-2,230	10
<b>Basic rate</b>	2,091-32,400	22 (5)	2,151-33,300	22 (5)	2,231-34,600	22 (5)
<b>Higher rate</b>	Over 32,400	40 (6)	Over 33,300	40 (6)	Over 34,600	40 (6)

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	2008-09		2009-10		2010-11	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Basic rate (7)</b>	1-34,800	20 (8)	1-37,400	20 (8)	1-37,400	20 (8)
<b>Higher rate</b>	Over 34,800	40 (6)	Over 37,400	40 (6)	Over 37,400	40 (6)
<b>Additional Rate</b>	Not Applicable		Not Applicable		Over 150,000	50 (9)

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	2011-12		2012-13	
	Bands of taxable income(1) £	Rate of tax %	Bands of taxable income(1) £	Rate of tax %
<b>Basic rate (7)</b>	1-35,000	20 (8)	1-34,370	20 (8)
<b>Higher rate</b>	Over 35,000	40 (6)	Over 34,370	40 (6)
<b>Additional Rate</b>	Over 150,000	50 (9)	Over 150,000	50 (9)

Table updated March 2012

(1) Taxable income is defined as gross income for income tax purposes less any allowances and reliefs available at the taxpayer's marginal rate.

(2) Applies to the income of discretionary and accumulation trusts. Prior to 1993-94 trusts paid tax at the basic rate, with an additional rate of 10%.

(3) The basic rate of tax on dividend income is 20%.

(4) The basic rate of tax on dividends and savings income is 20%.

(5) The basic rate of tax on dividends is 10% and savings income is 20%.

(6) The higher rate of tax on dividends is 32.5%.

(7) From 2008-09 the starting rate is abolished for all non-savings income (e.g. employment, self-employed trading profits, pensions and property income), which is the first slice of income to be charged to income tax. The starting rate and the starting rate limit for savings is shown in the table below. Where taxable non-savings income does not fully occupy the starting rate limit the remainder of the starting rate limit is available for savings income.

(8) The basic rate of tax on dividends is 10%.

(9) The additional rate of tax on dividends is 42.5%.

#### Starting rate for savings income

Year	Band of taxable income(1) £	Rate of tax %
2008-09	2,320	10
2009-10	2,440	10
2010-11	2,440	10
2011-12	2,560	10
2012-13	2,710	10

