

SURVEY OF PERSONAL INCOMES PUBLIC USE TAPE DOCUMENTATION

INFORMATION ABOUT THE INCOME SURVEY

Introduction

1. The Survey of Personal Incomes (SPI) is based on information held by HMRC tax offices on individuals who could be liable to UK tax. It is carried out annually by the Inland Revenue Analysis and Research department and covers income assessable to tax in each tax year.

Uses of the SPI

2. The principal reason for conducting the SPI is to cost proposed changes to tax rates, personal allowances and other tax reliefs for Treasury Ministers. It is also used to assist in the making of policy decisions within the Department and the Treasury, as well as for tax modelling and forecasting purposes. In addition, it is used to provide information to the National Accounts that are prepared by the Office of National Statistics. Finally, it is used to provide information to Members of Parliament, other Government Departments and other groups.

Sample Design of the 2005/2006 SPI

3. HMRC holds information about individuals who could be liable to UK tax on one of three databases. The first of these is the Computerisation of PAYE (COP) database which covers all employees and occupational pension recipients with a Pay-As-You-Earn (PAYE) record. The second is the Computer Environment for Self Assessment (CESA) database which 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. Some people have both a COP and CESA record. Finally, there is the Claims database. This covers people without COP or CESA records who have had too much tax deducted at source and claim repayment.

4. Separate samples were drawn from each of these databases for the purpose of the 2005-06 SPI. Different sampling strategies were used for each database as follows:

- (a) COP data was captured electronically for the first time for the 1998-99 survey. Previously the COP part of the sample was collected by a paper survey (Form X). In the 2005-06 survey, the COP population was stratified by sex and pay plus occupational pension in the previous year. 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 310,000 individuals were selected from COP for inclusion in the 2005-06 SPI.

- (b) For SA, the main source of income (that is, self-employment or employment/occupational pension) and tax liability were used to stratify the sample, with the sampling fraction varying from 1 to 1 for cases with very high incomes up to about 1 in 200 for employees and occupational pensioners with smaller 2005-06 tax liabilities. In all, about 220,000 individuals were selected from SA for inclusion in the 2005-06 SPI.
- (c) For claims cases, a random sample of about 1 in 40 was selected for inclusion in the SPI. This led to around 10,000 cases being selected for the survey.

5. Once data were collected for the three constituent parts of the sample, the data sets were appended together. After allowing for non-response and for forms that failed data validation tests, there were 541,467 valid cases on the 2005-06 final SPI file.

Coverage of the SPI

6. Not all of the individuals in the SPI sample are taxpayers. About 15 per cent do not pay tax because the personal reliefs and allowances they receive cover their total income. Where income exceeds the threshold for the operation of PAYE (£4,895 in 2005-06), 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.

7. HMRC does not collect information about income, such as income from National Savings Certificates, which is not taxable. As the SPI is based on information held by tax offices, it only covers income that is subject to tax.

8. The coverage of investment income on the raw SPI file is incomplete. This is because investment income from which tax has been deducted at source is not always known by HMRC tax offices. In order to overcome this deficiency in the data source, estimates of bank and building society interest and dividends from United Kingdom companies have been added to the file. The missing income has been distributed in a manner that is consistent with information from external data sources and the National Accounts, to individuals where there is no such investment income already reported by the tax office. The amount of investment income allocated in this way is large and is potentially subject to a wide margin of error. This estimated data has been included on the public use tape, but has been combined with other investment income items.

9. As with investment income, the Inland Revenue 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 tax offices do 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 contributions has been estimated and has been distributed among earners in

the Survey of Personal Incomes sample. The method used is consistent with information about the number of employees who are contracted in or out of the State Earnings Related Pension scheme and the proportion of their earnings contributed.

10. 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, tax offices do not need to collect personal pensions data for this group of taxpayers and the SPI file hence does not have complete information about relief given on personal pensions. To overcome this, a significant proportion of the amount of personal pensions contributions has been imputed using data from external data sources. The estimated data for this and for superannuation contributions has been combined with other pensions reliefs and included on this public use tape.

Taxes Confidentiality

11. 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 2005-06 SPI File

Stage 1

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

Stage2

The file was examined to ascertain whether any cases had 'unusual' allowances that could enable certain individuals to be identified. For example, a person claiming two sets of Blind Person's Allowance would be considered an 'unusual' case. No cases that had unusual combinations of allowances were removed from the sample.

Stage 3

In the next stage, some variables were combined together to further ensure anonymity. For example, the original SPI file contains several variables relating to different types of pension relief. These variables were 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 4

The next stage of the anonymisation process was 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 were then drawn from these strata to reduce the sampling fraction to no more than 1 in 60.

Stage 5

Composite records have been created for people with total incomes over £600,000. This has been done by combining high income cases with similar characteristics and taking an average for each variable on the file. High-income cases were combined according to their stratum and gender status. The designatory variables contain the value “-1”, enabling easy recognition of the composite records.

Where there was only one person in a particular stratum with total income in excess of £600,000, it was combined with the next highest case. For example, if the person with total income over £600,000 were an SA case and male, the next highest male in that stratum would be used to form the composite record. Each composite record has been given a description and a summary of information about each case has been provided at Annex B.

Stage 6

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

Other Documentation in This Package

1. Annex A - Variable List
2. Annex B - Composite Case List
3. Annex C - Income Tax Personal Allowances and Reliefs, 1990-91 to 2008-09
4. Annex D - Rates of Income Tax, 1990-91 to 2008-09

ANNEX A: LIST OF VARIABLES ON PUBLIC USE TAPE 2005-06

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>CODES / 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 person's allowance due	0 – 3,220
CAPALL	Capital allowances used for all sources of self-employment income less balancing charges (Negative values indicate a net balancing charge)	-119,755 – 3,138,000
COVNTS	Covenanted payments to charities	0 – 116,000
DIVIDENDS	Dividend income	0 – 4,553,460
DSHIPS	Directorship indicator	1 Director of a closed business 2 Director but not of any closed business 3 Not a director 4 Director recorded from PAYE data
EIDF	Earned income deductions due at full relief	0 – 437,670
EPB	Gross expenses payments and benefits	-26,811– 551,000
EXPS	Deductions for expenses from employment	0 – 552,000
FACT	2004/05 grossing factor - This variable must be applied to the sample data in the public use tape in order to obtain figures for the whole UK population.	10.3685 – 671.393632
GIFTAID	Gift Aid payments to charities	0 – 954,670
GIFTINV	Gifts of qualifying investments and property to charities	0 – 1,067,000

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>CODES / ITEM RANGE</u>
GORCODE	Government Office Region indicator	1 North East 2 North West 3 Yorkshire and the Humber 4 East Midlands 5 West Midlands 6 East of England 7 London 8 South East 9 South West 10 Wales 11 Scotland 12 Northern Ireland 13 Address abroad 14 Address unknown
IIDF	Investment income deductions due at full relief	0 – 2,650,880
INCBBS	Bank and Building Society interest	0 – 871,180
INCPBEN	Taxable Incapacity Benefit	0 – 15,900
INCPROP	Net income from UK and overseas property (income - expenses)	-82,944 – 439,730
INDUSTRY	Indicator of industry	100 Agriculture, forestry and fishing 200 Mining & quarrying 300 Manufacturing 400 Electricity, Gas and Water supply 500 Construction 600 Wholesale and retail trade 700 Hotels and restaurants 800 Transport, storage and communications 900 Financial intermediation 1000 Real estate, renting & business 1100 Public administration and defence 1200 Education 1300 Health and social work 1400 Other services (community, personal) 1500 Others 1600 Pensioners (and persons moving into Pension during the year) 1700 Claimants 1800 Extra territorial organisation and bodies
LOSSBF	Losses brought forward from earlier years and used against profits for all sources of self-employment income	0 – 353,000

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>CODES / ITEM RANGE</u>
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 - 2,280
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 – 5,980
MOTHDED	All other charges, deductions and reliefs not included elsewhere	0 – 1,660,710
MOTHINC	Any other income not shown elsewhere	-31,669 – 1,857,090
OSSBEN	Other taxable Social Security benefits	0 – 14,100
OTHALLS	Other allowances due to case	0 – 3,220
OTHERINV	Other investment income	0 – 548,700
PAS	Personal allowance due for aged/non-aged and super aged individuals	4,895 – 7,220
PAY	Pay from employment net of benefits and foreign earnings	0 – 8,142,730
PENSION	Occupational, personal, overseas and other pensions	0 – 574,000
PENSRLF	Sum of reliefs due to different types of pension contributions	0 – 438,000
PROFITS	Gross profits assessable for all sources of self-employment income	0 – 9,400,360
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

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>CODES / ITEM RANGE</u>
SEX	Gender indicator	0 Not attributable 1 Male 2 Female
SREF	Statistics reference	3362241 – 3652220
SRP	State Retirement Pension & Widow's Pension	0 – 22,300
STR_BEN	Short tax return state benefits (incpbn and ubisja reported together)	0 – 4,980
TAXINC	Amount of taxable income	0 – 22,745,170
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 – 502,000
TEI	Total earned income	-19,574 – 18,879,290
TI	Total income (sum of TEI and TII)	-16,459 – 24,268,210
TII	Total investment income	-32,032 – 5,388,920
TOTTAX	Total tax liability less tax credits	0 – 8,739,900
UBISJA	Unemployment Benefit, Income Support payments and Jobseeker's Allowance	0 – 12,000

Variable relationships

TEI	$((\text{pay} + \text{incpben} + \text{ossben} + \text{taxterm} + \text{ubisja} + \text{epb} + \text{mothinc} + \text{str_ben}) - \text{exps}))$ $+ (\text{srp} + \text{pension})$ $+ (\text{profits} - (\text{capall} + \text{lossbf}))$
TII	$\text{otherinv} + \text{dividends} + \text{incprop} + \text{incbbs}$
Deductions and reliefs	$\text{covnts} + \text{mothded} + \text{giftaid} + \text{giftinv}$ $+ \text{pensrlf} + \text{bpadue} + \text{maintrel}$
Personal allowances	$\text{pas} + \text{mcas}$
Employed income	$((\text{pay} + \text{incpben} + \text{ossben} + \text{taxterm} + \text{ubisja} + \text{epb} + \text{mothinc} + \text{str_ben}) - \text{exps}))$
Self employed income	$(\text{profits} - (\text{capall} + \text{lossbf}))$
Pensions Income	$(\text{srp} + \text{pension})$

The tax credits referred to in the definition of tottax (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 £600,000		
Grossing Factor		484.0168		
Number of original cases		24		
Breakdown Of Composite Record	Code	Description	% Of Record With Code	
Government Office Region	2	North West	4%	
	3	Yorkshire & the Humber	8%	
	4	East Midlands	4%	
	5	West Midlands	13%	
	6	East of England	17%	
	7	London	4%	
	8	South East	17%	
	9	South West	17%	
	10	Wales	4%	
	11	Scotland	8%	
	12	Northern Ireland	4%	
Industry Group	300	Manufacturing	4%	
	500	Construction	29%	
	600	Wholesale and retail trade	17%	
	800	Transport, storage & communication	8%	
	1000	Real estate, renting & business	21%	
	1400	Other services (community, personal)	4%	
	1600	Pensioners	8%	
Income or deductions status	.	Unknown	8%	
	Category			
	total income	present	100%	
	total tax	present	100%	
	earned income	present	100%	
	investment income	present	100%	
	deductions and reliefs	present	71%	
	self employed	present	46%	
	employed	present	92%	
	state pension	present	4%	
	other pensions	present	8%	
	property	present	46%	
	bank and building society	present	88%	
	dividends	present	92%	
	other interest	present	42%	

note some self employed do have no self employed income

Composite Record Number	2	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	102
Income	Over £600,000
Grossing Factor	82.9897
Number of original cases	2

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
	5	West Midlands	50%
	8	South East	50%

Industry Group	1000	Real estate, renting & business	100%
-----------------------	------	---------------------------------	------

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	50%
	deductions and reliefs	present	100%
	self employed	present	100%
	employed	present	0%
	state pension	present	0%
	other pensions	present	0%
	property	present	0%
	bank and building society	present	50%
	dividends	present	50%
	other interest	present	50%

note some self employed do have no self employed income

Composite Record Number	3	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	103
Income	£600,000-£610,000
Grossing Factor	311.7185
Number of original cases	26

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	4%
	5	West Midlands	8%
	6	East of England	12%
	7	London	38%
	8	South East	35%
	9	South West	4%
Industry Group	300	Manufacturing	12%
	500	Construction	4%
	700	Hotels and restaurants	4%
	900	Financial intermediation	31%
	1000	Real estate, renting & business	15%
	1600	Pensioners	15%
	.	Unknown	19%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	96%
	deductions and reliefs	present	88%
	self employed	present	12%
	employed	present	96%
	state pension	present	4%
	other pensions	present	15%
	property	present	8%
	bank and building society	present	85%
	dividends	present	73%
	other interest	present	19%

note some self employed do have no self employed income

Composite Record Number	4	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	103
Income	£610,000-£620,000
Grossing Factor	419.621
Number of original cases	35

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	3%
	5	West Midlands	11%
	6	East of England	11%
	7	London	40%
	8	South East	29%
	11	Scotland	3%
	13	Address abroad	3%
Industry Group	100	Agriculture, forestry & fishing	3%
	200	Mining & quarrying	3%
	300	Manufacturing	3%
	500	Construction	3%
	600	Wholesale and retail trade	6%
	900	Financial intermediation	46%
	1000	Real estate, renting & business	11%
	1200	Education	3%
	1300	Health & social work	3%
	1400	Other services (community, personal)	9%
	1600	Pensioners	9%
	.	Unknown	3%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	86%
	deductions and reliefs	present	91%
	self employed	present	20%
	employed	present	97%
	state pension	present	3%
	other pensions	present	9%
	property	present	11%
	bank and building society	present	83%
	dividends	present	63%
	other interest	present	40%

note some self employed do have no self employed income

Composite Record Number	5	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	103
Grossing Factor	383.6535
Income	£620,000-£630,000
Number of original cases	32

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	3%
	4	East Midlands	3%
	5	West Midlands	3%
	6	East of England	6%
	7	London	31%
	8	South East	28%
	11	Scotland	6%
	12	Northern Ireland	6%
	13	Address abroad	13%
Industry Group	100	Agriculture, forestry & fishing	3%
	300	Manufacturing	9%
	600	Wholesale and retail trade	9%
	800	Transport, storage & communication	3%
	900	Financial intermediation	34%
	1000	Real estate, renting & business	6%
	1300	Health & social work	3%
	1400	Other services (community, personal)	6%
	1600	Pensioners	16%
	.	Unknown	9%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	94%
	deductions and reliefs	present	81%
	self employed	present	25%
	employed	present	94%
	state pension	present	6%
	other pensions	present	16%
	property	present	25%
	bank and building society	present	88%
	dividends	present	56%
	other interest	present	28%

note some self employed do have no self employed income

Composite Record Number	6	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	103
Grossing Factor	503.5452
Income	£630,000-£640,000
Number of original cases	42

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	2%
	3	Yorkshire & the Humber	2%
	4	East Midlands	2%
	5	West Midlands	5%
	6	East of England	12%
	7	London	45%
	8	South East	29%
	10	Wales	2%
Industry Group	500	Construction	5%
	600	Wholesale and retail trade	5%
	800	Transport, storage & communication	10%
	900	Financial intermediation	38%
	1000	Real estate, renting & business	14%
	1300	Health & social work	2%
	1400	Other services (community, personal)	2%
	1500	Others	2%
	1600	Pensioners	14%
	.	Unknown	7%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	95%
	deductions and reliefs	present	81%
	self employed	present	21%
	employed	present	93%
	state pension	present	2%
	other pensions	present	12%
	property	present	7%
	bank and building society	present	90%
	dividends	present	57%
	other interest	present	38%

note some self employed do have no self employed income

Composite Record Number	7	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	103
Grossing Factor	347.686
Income	£640,000-£650,000
Number of original cases	29

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	3%
	2	North West	7%
	3	Yorkshire & the Humber	3%
	5	West Midlands	3%
	6	East of England	21%
	7	London	21%
	8	South East	24%
	11	Scotland	7%
	12	Northern Ireland	3%
	13	Address abroad	7%
Industry Group	600	Wholesale and retail trade	10%
	900	Financial intermediation	34%
	1000	Real estate, renting & business	21%
	1400	Other services (community, personal)	7%
	1600	Pensioners	17%
	.	Unknown	10%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	86%
	deductions and reliefs	present	83%
	self employed	present	21%
	employed	present	86%
	state pension	present	7%
	other pensions	present	17%
	property	present	24%
	bank and building society	present	86%
	dividends	present	62%
	other interest	present	45%

note some self employed do have no self employed income

Composite Record Number	8	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	103
Income	£650,000-£660,000
Grossing Factor	383.6535
Number of original cases	32

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	3%
	2	North West	13%
	4	East Midlands	3%
	5	West Midlands	3%
	6	East of England	9%
	7	London	25%
	8	South East	41%
	11	Scotland	3%
Industry Group	300	Manufacturing	3%
	500	Construction	3%
	600	Wholesale and retail trade	3%
	900	Financial intermediation	28%
	1000	Real estate, renting & business	19%
	1400	Other services (community, personal)	6%
	1600	Pensioners	19%
	.	Unknown	19%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	97%
	deductions and reliefs	present	84%
	self employed	present	31%
	employed	present	100%
	state pension	present	3%
	other pensions	present	19%
	property	present	9%
	bank and building society	present	91%
	dividends	present	72%
	other interest	present	31%

note some self employed do have no self employed income

Composite Record Number	9	Source: SA
--------------------------------	----------	-------------------

Gender	Male
Stratum	103
Income	£660,000-£670,000
Grossing Factor	311.7185
Number of original cases	26

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	8%
	5	West Midlands	4%
	6	East of England	4%
	7	London	54%
	8	South East	23%
	9	South West	4%
	11	Scotland	4%
Industry Group	300	Manufacturing	15%
	600	Wholesale and retail trade	12%
	900	Financial intermediation	46%
	1000	Real estate, renting & business	8%
	1600	Pensioners	19%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	85%
	deductions and reliefs	present	69%
	self employed	present	8%
	employed	present	100%
	state pension	present	12%
	other pensions	present	15%
	property	present	15%
	bank and building society	present	73%
	dividends	present	65%
	other interest	present	35%

note some self employed do have no self employed income

Composite Record Number	10	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£670,000-£680,000
Grossing Factor	287.7401
Number of original cases	24

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	4%
	4	East Midlands	8%
	5	West Midlands	13%
	6	East of England	4%
	7	London	46%
	8	South East	13%
	9	South West	4%
	11	Scotland	4%
	12	Northern Ireland	4%
Industry Group	300	Manufacturing	8%
	500	Construction	4%
	600	Wholesale and retail trade	4%
	800	Transport, storage & communication	4%
	900	Financial intermediation	33%
	1000	Real estate, renting & business	17%
	1400	Other services (community, personal)	4%
	1600	Pensioners	13%
	.	Unknown	13%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	83%
	deductions and reliefs	present	75%
	self employed	present	13%
	employed	present	100%
	state pension	present	4%
	other pensions	present	13%
	property	present	8%
	bank and building society	present	75%
	dividends	present	58%
	other interest	present	29%

note some self employed do have no self employed income

Composite Record Number	11	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£680,000-£700,000
Grossing Factor	551.5019
Number of original cases	46

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	7%
	4	East Midlands	2%
	5	West Midlands	2%
	6	East of England	11%
	7	London	37%
	8	South East	28%
	9	South West	7%
	11	Scotland	4%
	13	Address abroad	2%
Industry Group	100	Agriculture, forestry & fishing	2%
	200	Mining & quarrying	2%
	300	Manufacturing	4%
	500	Construction	2%
	600	Wholesale and retail trade	9%
	800	Transport, storage & communication	2%
	900	Financial intermediation	37%
	1000	Real estate, renting & business	20%
	1100	Public administration and defence	2%
	1400	Other services (community, personal)	4%
	1600	Pensioners	11%
	.	Unknown	4%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	93%
	deductions and reliefs	present	83%
	self employed	present	30%
	employed	present	93%
	state pension	present	2%
	other pensions	present	11%
	property	present	28%
	bank and building society	present	83%
	dividends	present	67%
	other interest	present	54%

note some self employed do have no self employed income

Composite Record Number	12	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£700,000-£720,000
Grossing Factor	407.6318
Number of original cases	34

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	9%
	2	North West	3%
	4	East Midlands	3%
	6	East of England	18%
	7	London	41%
	8	South East	12%
	9	South West	6%
	11	Scotland	3%
	13	Address abroad	6%
Industry Group	300	Manufacturing	6%
	500	Construction	3%
	600	Wholesale and retail trade	9%
	900	Financial intermediation	53%
	1000	Real estate, renting & business	18%
	1300	Health & social work	3%
	1400	Other services (community, personal)	6%
	1600	Pensioners	3%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	82%
	deductions and reliefs	present	82%
	self employed	present	29%
	employed	present	97%
	state pension	present	0%
	other pensions	present	3%
	property	present	12%
	bank and building society	present	74%
	dividends	present	62%
	other interest	present	32%

note some self employed do have no self employed income

Composite Record Number	13	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£720,000-£740,000
Grossing Factor	539.5127
Number of original cases	45

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	4%
	3	Yorkshire & the Humber	2%
	5	West Midlands	2%
	6	East of England	11%
	7	London	51%
	8	South East	18%
	9	South West	4%
	11	Scotland	7%
Industry Group	300	Manufacturing	2%
	500	Construction	2%
	600	Wholesale and retail trade	7%
	700	Hotels and restaurants	2%
	800	Transport, storage & communication	2%
	900	Financial intermediation	33%
	1000	Real estate, renting & business	13%
	1100	Public administration and defence	2%
	1400	Other services (community, personal)	4%
	1600	Pensioners	13%
	.	Unknown	18%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	87%
	deductions and reliefs	present	78%
	self employed	present	20%
	employed	present	91%
	state pension	present	0%
	other pensions	present	13%
	property	present	13%
	bank and building society	present	82%
	dividends	present	51%
	other interest	present	31%

note some self employed do have no self employed income

Composite Record Number	14	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£740,000-£760,000
Grossing Factor	527.5236
Number of original cases	44

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	2%
	2	North West	11%
	3	Yorkshire & the Humber	5%
	5	West Midlands	2%
	6	East of England	14%
	7	London	45%
	8	South East	16%
	11	Scotland	2%
	12	Northern Ireland	2%
Industry Group	300	Manufacturing	5%
	600	Wholesale and retail trade	5%
	800	Transport, storage & communication	2%
	900	Financial intermediation	36%
	1000	Real estate, renting & business	14%
	1400	Other services (community, personal)	2%
	1600	Pensioners	20%
	.	Unknown	16%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	93%
	deductions and reliefs	present	75%
	self employed	present	30%
	employed	present	100%
	state pension	present	7%
	other pensions	present	18%
	property	present	9%
	bank and building society	present	84%
	dividends	present	59%
	other interest	present	32%

note some self employed do have no self employed income

Composite Record Number	15	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£760,000-£780,000
Grossing Factor	383.6535
Number of original cases	32

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	9%
	3	Yorkshire & the Humber	6%
	4	East Midlands	3%
	5	West Midlands	3%
	6	East of England	13%
	7	London	41%
	8	South East	22%
	9	South West	3%
Industry Group	500	Construction	3%
	600	Wholesale and retail trade	6%
	700	Hotels and restaurants	3%
	800	Transport, storage & communication	6%
	900	Financial intermediation	25%
	1000	Real estate, renting & business	34%
	1600	Pensioners	9%
	.	Unknown	13%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	97%
	deductions and reliefs	present	78%
	self employed	present	28%
	employed	present	91%
	state pension	present	9%
	other pensions	present	6%
	property	present	16%
	bank and building society	present	78%
	dividends	present	66%
	other interest	present	44%

note some self employed do have no self employed income

Composite Record Number	16	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£780,000-£810,000
Grossing Factor	539.5127
Number of original cases	45

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	2%
	2	North West	4%
	3	Yorkshire & the Humber	2%
	4	East Midlands	4%
	5	West Midlands	9%
	6	East of England	13%
	7	London	38%
	8	South East	18%
	9	South West	2%
	11	Scotland	2%
	12	Northern Ireland	2%
	13	Address abroad	2%
Industry Group	100	Agriculture, forestry & fishing	2%
	200	Mining & quarrying	2%
	300	Manufacturing	7%
	600	Wholesale and retail trade	9%
	900	Financial intermediation	31%
	1000	Real estate, renting & business	24%
	1200	Education	2%
	1600	Pensioners	9%
	.	Unknown	13%
Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	93%
	deductions and reliefs	present	82%
	self employed	present	27%
	employed	present	98%
	state pension	present	7%
	other pensions	present	9%
	property	present	22%
	bank and building society	present	87%
	dividends	present	71%
	other interest	present	36%

note some self employed do have no self employed income

Composite Record Number	17	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£810,000-£840,000
Grossing Factor	671.3936
Number of original cases	56

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	2%
	2	North West	5%
	3	Yorkshire & the Humber	5%
	5	West Midlands	4%
	6	East of England	9%
	7	London	45%
	8	South East	21%
	9	South West	5%
	10	Wales	2%
	13	Address abroad	2%
Industry Group	500	Construction	4%
	600	Wholesale and retail trade	5%
	800	Transport, storage & communication	2%
	900	Financial intermediation	29%
	1000	Real estate, renting & business	16%
	1100	Public administration and defence	2%
	1300	Health & social work	4%
	1400	Other services (community, personal)	5%
	1500	Others	2%
	1600	Pensioners	21%
Income or deductions status	.	Unknown	11%
	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	96%
	investment income	present	95%
	deductions and reliefs	present	79%
	self employed	present	27%
	employed	present	93%
	state pension	present	7%
	other pensions	present	21%
	property	present	25%
	bank and building society	present	89%
	dividends	present	61%
	other interest	present	34%

note some self employed do have no self employed income

Composite Record Number	18	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£840,000-£880,000
Grossing Factor	539.5127
Number of original cases	45

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	2%
	3	Yorkshire & the Humber	2%
	4	East Midlands	2%
	6	East of England	13%
	7	London	36%
	8	South East	27%
	9	South West	4%
	11	Scotland	9%
	13	Address abroad	4%
Industry Group	200	Mining & quarrying	4%
	300	Manufacturing	7%
	600	Wholesale and retail trade	4%
	800	Transport, storage & communication	2%
	900	Financial intermediation	31%
	1000	Real estate, renting & business	13%
	1600	Pensioners	20%
	.	Unknown	18%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	91%
	deductions and reliefs	present	82%
	self employed	present	18%
	employed	present	98%
	state pension	present	4%
	other pensions	present	20%
	property	present	16%
	bank and building society	present	89%
	dividends	present	58%
	other interest	present	29%

note some self employed do have no self employed income

Composite Record Number	19	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£880,000-£920,000
Grossing Factor	659.4045
Number of original cases	55

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	2%
	2	North West	5%
	3	Yorkshire & the Humber	4%
	4	East Midlands	2%
	5	West Midlands	5%
	6	East of England	2%
	7	London	44%
	8	South East	27%
	9	South West	2%
	11	Scotland	2%
	12	Northern Ireland	2%
	13	Address abroad	4%
Industry Group	200	Mining & quarrying	2%
	500	Construction	2%
	600	Wholesale and retail trade	9%
	900	Financial intermediation	31%
	1000	Real estate, renting & business	25%
	1300	Health & social work	2%
	1400	Other services (community, personal)	5%
	1500	Others	2%
	1600	Pensioners	18%
	.	Unknown	4%
Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	93%
	deductions and reliefs	present	84%
	self employed	present	33%
	employed	present	93%
	state pension	present	4%
	other pensions	present	18%
	property	present	13%
	bank and building society	present	89%
	dividends	present	66%
	other interest	present	31%

note some self employed do have no self employed income

Composite Record Number	20	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£920,000-£960,000
Grossing Factor	467.5777
Number of original cases	39

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	3%
	4	East Midlands	5%
	5	West Midlands	5%
	6	East of England	18%
	7	London	44%
	8	South East	23%
	10	Wales	3%
Industry Group	300	Manufacturing	5%
	500	Construction	5%
	600	Wholesale and retail trade	5%
	900	Financial intermediation	41%
	1000	Real estate, renting & business	18%
	1400	Other services (community, personal)	3%
	1600	Pensioners	15%
	.	Unknown	8%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	90%
	deductions and reliefs	present	90%
	self employed	present	23%
	employed	present	90%
	state pension	present	0%
	other pensions	present	15%
	property	present	10%
	bank and building society	present	87%
	dividends	present	59%
	other interest	present	38%

note some self employed do have no self employed income

Composite Record Number	21	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£960,000-£1,000,000
Grossing Factor	539.5127
Number of original cases	45

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	4%
	3	Yorkshire & the Humber	2%
	6	East of England	7%
	7	London	51%
	8	South East	20%
	9	South West	2%
	11	Scotland	4%
	12	Northern Ireland	2%
	13	Address abroad	7%
Industry Group	200	Mining & quarrying	4%
	300	Manufacturing	4%
	600	Wholesale and retail trade	11%
	700	Hotels and restaurants	2%
	800	Transport, storage & communication	4%
	900	Financial intermediation	33%
	1000	Real estate, renting & business	11%
	1300	Health & social work	2%
	1500	Others	2%
	1600	Pensioners	16%
	.	Unknown	9%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	84%
	self employed	present	38%
	employed	present	98%
	state pension	present	7%
	other pensions	present	13%
	property	present	22%
	bank and building society	present	96%
	dividends	present	69%
	other interest	present	53%

note some self employed do have no self employed income

Composite Record Number	22	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£1,000,000-£1,050,000
Grossing Factor	659.4045
Number of original cases	55

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	4%
	3	Yorkshire & the Humber	2%
	4	East Midlands	2%
	5	West Midlands	11%
	6	East of England	9%
	7	London	36%
	8	South East	20%
	9	South West	2%
	11	Scotland	7%
	13	Address abroad	7%
Industry Group	300	Manufacturing	4%
	600	Wholesale and retail trade	15%
	800	Transport, storage & communication	4%
	900	Financial intermediation	31%
	1000	Real estate, renting & business	15%
	1300	Health & social work	4%
	1400	Other services (community, personal)	4%
	1500	Others	2%
	1600	Pensioners	13%
	.	Unknown	11%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	95%
	deductions and reliefs	present	78%
	self employed	present	29%
	employed	present	98%
	state pension	present	2%
	other pensions	present	13%
	property	present	15%
	bank and building society	present	89%
	dividends	present	71%
	other interest	present	36%

note some self employed do have no self employed income

Composite Record Number	23	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£1,050,000-£1,100,000
Grossing Factor	467.5777
Number of original cases	39

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	8%
	3	Yorkshire & the Humber	3%
	4	East Midlands	3%
	5	West Midlands	3%
	6	East of England	21%
	7	London	36%
	8	South East	15%
	9	South West	3%
	10	Wales	3%
	11	Scotland	3%
	12	Northern Ireland	3%
	13	Address abroad	3%
Industry Group	300	Manufacturing	5%
	500	Construction	5%
	600	Wholesale and retail trade	8%
	800	Transport, storage & communication	3%
	900	Financial intermediation	44%
	1000	Real estate, renting & business	13%
	1300	Health & social work	3%
	1400	Other services (community, personal)	3%
	1600	Pensioners	10%
	.	Unknown	8%
Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	87%
	deductions and reliefs	present	82%
	self employed	present	28%
	employed	present	97%
	state pension	present	3%
	other pensions	present	10%
	property	present	10%
	bank and building society	present	85%
	dividends	present	69%
	other interest	present	46%

note some self employed do have no self employed income

Composite Record Number	24	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£1,100,000-£1,200,000
Grossing Factor	647.4153
Number of original cases	54

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	6%
	2	North West	7%
	3	Yorkshire & the Humber	4%
	5	West Midlands	2%
	6	East of England	4%
	7	London	48%
	8	South East	20%
	9	South West	6%
	11	Scotland	4%
Industry Group	300	Manufacturing	6%
	500	Construction	2%
	600	Wholesale and retail trade	6%
	900	Financial intermediation	37%
	1000	Real estate, renting & business	11%
	1400	Other services (community, personal)	2%
	1600	Pensioners	28%
	.	Unknown	9%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	96%
	deductions and reliefs	present	83%
	self employed	present	17%
	employed	present	96%
	state pension	present	6%
	other pensions	present	26%
	property	present	15%
	bank and building society	present	94%
	dividends	present	74%
	other interest	present	39%

note some self employed do have no self employed income

Composite Record Number	25	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£1,200,000-£1,300,000
Grossing Factor	611.4478
Number of original cases	51

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	8%
	3	Yorkshire & the Humber	6%
	4	East Midlands	2%
	5	West Midlands	6%
	6	East of England	12%
	7	London	27%
	8	South East	35%
	11	Scotland	2%
	12	Northern Ireland	2%
Industry Group	600	Wholesale and retail trade	10%
	800	Transport, storage & communication	2%
	900	Financial intermediation	29%
	1000	Real estate, renting & business	14%
	1400	Other services (community, personal)	10%
	1500	Others	2%
	1600	Pensioners	22%
	.	Unknown	12%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	92%
	deductions and reliefs	present	77%
	self employed	present	29%
	employed	present	96%
	state pension	present	6%
	other pensions	present	22%
	property	present	27%
	bank and building society	present	90%
	dividends	present	71%
	other interest	present	57%

note some self employed do have no self employed income

Composite Record Number	26	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£1,300,000-£1,400,000
Grossing Factor	431.6102
Number of original cases	36

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	3%
	3	Yorkshire & the Humber	6%
	4	East Midlands	3%
	6	East of England	6%
	7	London	56%
	8	South East	25%
	11	Scotland	3%
Industry Group	100	Agriculture, forestry & fishing	3%
	300	Manufacturing	6%
	600	Wholesale and retail trade	6%
	900	Financial intermediation	50%
	1000	Real estate, renting & business	8%
	1400	Other services (community, personal)	3%
	1600	Pensioners	14%
	.	Unknown	11%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	97%
	deductions and reliefs	present	78%
	self employed	present	25%
	employed	present	94%
	state pension	present	3%
	other pensions	present	14%
	property	present	22%
	bank and building society	present	92%
	dividends	present	69%
	other interest	present	44%

note some self employed do have no self employed income

Composite Record Number	27	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£1,400,000-£1,500,000
Grossing Factor	407.6318
Number of original cases	34

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	3%
	6	East of England	15%
	7	London	47%
	8	South East	29%
	9	South West	3%
	12	Northern Ireland	3%
Industry Group	300	Manufacturing	3%
	500	Construction	3%
	600	Wholesale and retail trade	6%
	700	Hotels and restaurants	6%
	800	Transport, storage & communication	3%
	900	Financial intermediation	35%
	1000	Real estate, renting & business	12%
	1400	Other services (community, personal)	9%
	1500	Others	3%
	1600	Pensioners	18%
	.	Unknown	3%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	94%
	deductions and reliefs	present	91%
	self employed	present	35%
	employed	present	91%
	state pension	present	0%
	other pensions	present	18%
	property	present	21%
	bank and building society	present	94%
	dividends	present	74%
	other interest	present	38%

note some self employed do have no self employed income

Composite Record Number	28	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£1,500,000-£1,700,000
Grossing Factor	503.5452
Number of original cases	42

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	2%
	2	North West	5%
	3	Yorkshire & the Humber	5%
	5	West Midlands	2%
	6	East of England	12%
	7	London	40%
	8	South East	21%
	9	South West	7%
	13	Address abroad	5%
Industry Group	300	Manufacturing	5%
	500	Construction	2%
	600	Wholesale and retail trade	7%
	700	Hotels and restaurants	2%
	900	Financial intermediation	33%
	1000	Real estate, renting & business	10%
	1300	Health & social work	2%
	1400	Other services (community, personal)	7%
	1600	Pensioners	14%
	.	Unknown	17%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	93%
	deductions and reliefs	present	76%
	self employed	present	19%
	employed	present	100%
	state pension	present	2%
	other pensions	present	14%
	property	present	12%
	bank and building society	present	90%
	dividends	present	69%
	other interest	present	43%

note some self employed do have no self employed income

Composite Record Number	29	Source: SA
--------------------------------	----	-------------------

Gender	Male
Stratum	103
Income	£1,700,000-£2,000,000
Grossing Factor	539.5127
Number of original cases	45

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	2%
	3	Yorkshire & the Humber	2%
	4	East Midlands	7%
	6	East of England	9%
	7	London	53%
	8	South East	20%
	10	Wales	2%
	11	Scotland	2%
	13	Address abroad	2%
Industry Group	600	Wholesale and retail trade	2%
	800	Transport, storage & communication	2%
	900	Financial intermediation	33%
	1000	Real estate, renting & business	20%
	1400	Other services (community, personal)	2%
	1600	Pensioners	24%
	.	Unknown	16%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	71%
	self employed	present	40%
	employed	present	100%
	state pension	present	11%
	other pensions	present	22%
	property	present	18%
	bank and building society	present	96%
	dividends	present	73%
	other interest	present	42%

note some self employed do have no self employed income

Composite Record Number	30	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£2,000,000-£2,500,000
Grossing Factor	539.5127
Number of original cases	45

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	3	Yorkshire & the Humber	4%
	4	East Midlands	7%
	5	West Midlands	4%
	6	East of England	2%
	7	London	47%
	8	South East	20%
	9	South West	7%
	11	Scotland	7%
	13	Address abroad	2%
Industry Group	200	Mining & quarrying	2%
	300	Manufacturing	2%
	500	Construction	7%
	700	Hotels and restaurants	2%
	800	Transport, storage & communication	2%
	900	Financial intermediation	31%
	1000	Real estate, renting & business	13%
	1400	Other services (community, personal)	7%
	1600	Pensioners	13%
	.	Unknown	20%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	93%
	deductions and reliefs	present	84%
	self employed	present	24%
	employed	present	93%
	state pension	present	2%
	other pensions	present	13%
	property	present	29%
	bank and building society	present	93%
	dividends	present	73%
	other interest	present	42%

note some self employed do have no self employed income

Composite Record Number	31	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	£2,500,000-£4,000,000
Grossing Factor	467.5777
Number of original cases	39

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	3%
	5	West Midlands	5%
	6	East of England	8%
	7	London	54%
	8	South East	10%
	9	South West	3%
	10	Wales	3%
	13	Address abroad	5%
Industry Group	300	Manufacturing	5%
	800	Transport, storage & communication	3%
	900	Financial intermediation	31%
	1000	Real estate, renting & business	15%
	1400	Other services (community, personal)	5%
	1500	Others	3%
	1600	Pensioners	15%
	.	Unknown	23%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	97%
	investment income	present	97%
	deductions and reliefs	present	77%
	self employed	present	33%
	employed	present	95%
	state pension	present	5%
	other pensions	present	13%
	property	present	23%
	bank and building society	present	95%
	dividends	present	64%
	other interest	present	54%

note some self employed do have no self employed income

Composite Record Number	32	Source: SA
Gender	Male	945%
Stratum	103	
Income	Over £4,000,000	
Grossing Factor	371.6643	
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%
	4	East Midlands	10%
	6	East of England	3%
	7	London	65%
	8	South East	10%
	9	South West	3%
Industry Group	300	Manufacturing	3%
	500	Construction	3%
	600	Wholesale and retail trade	3%
	900	Financial intermediation	29%
	1000	Real estate, renting & business	26%
	1300	Health & social work	3%
	1600	Pensioners	13%
	.	Unknown	19%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	94%
	deductions and reliefs	present	87%
	self employed	present	48%
	employed	present	97%
	state pension	present	10%
	other pensions	present	13%
	property	present	16%
	bank and building society	present	94%
	dividends	present	74%
	other interest	present	68%

note some self employed do have no self employed income

Composite Record Number	33	Source: SA
--------------------------------	-----------	-------------------

Gender	Female
Stratum	103
Income	£600,000-£800,000
Grossing Factor	551.5019
Number of original cases	46

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	4%
	3	Yorkshire & the Humber	2%
	4	East Midlands	2%
	5	West Midlands	2%
	6	East of England	11%
	7	London	37%
	8	South East	30%
	9	South West	2%
	11	Scotland	9%
Industry Group	300	Manufacturing	4%
	500	Construction	2%
	600	Wholesale and retail trade	15%
	800	Transport, storage & communication	4%
	900	Financial intermediation	39%
	1000	Real estate, renting & business	7%
	1400	Other services (community, personal)	2%
	1500	Others	4%
	1600	Pensioners	15%
	.	Unknown	7%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	98%
	deductions and reliefs	present	87%
	self employed	present	17%
	employed	present	96%
	state pension	present	13%
	other pensions	present	13%
	property	present	28%
	bank and building society	present	93%
	dividends	present	70%
	other interest	present	37%

note some self employed do have no self employed income

Composite Record Number	34	Source: SA
--------------------------------	-----------	-------------------

Gender	Female
Stratum	103
Income	Over £800,000
Grossing Factor	575.4803
Number of original cases	48

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	2%
	2	North West	4%
	3	Yorkshire & the Humber	8%
	5	West Midlands	6%
	6	East of England	13%
	7	London	38%
	8	South East	21%
	9	South West	4%
	11	Scotland	2%
	13	Address abroad	2%
Industry Group	300	Manufacturing	10%
	500	Construction	4%
	600	Wholesale and retail trade	4%
	800	Transport, storage & communication	2%
	900	Financial intermediation	25%
	1000	Real estate, renting & business	13%
	1200	Education	2%
	1400	Other services (community, personal)	6%
	1500	Others	4%
	1600	Pensioners	15%
	.	Unknown	15%
Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	98%
	deductions and reliefs	present	79%
	self employed	present	13%
	employed	present	92%
	state pension	present	10%
	other pensions	present	15%
	property	present	25%
	bank and building society	present	98%
	dividends	present	73%
	other interest	present	52%

note some self employed do have no self employed income

Composite Record Number	35	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	109
Income	£600,000-£640,000
Grossing Factor	516.2372
Number of original cases	44

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	7%
	4	East Midlands	2%
	5	West Midlands	5%
	6	East of England	7%
	7	London	36%
	8	South East	27%
	9	South West	5%
	10	Wales	2%
	11	Scotland	5%
	13	Address abroad	5%
Industry Group	100	Agriculture, forestry & fishing	5%
	600	Wholesale and retail trade	2%
	700	Hotels and restaurants	2%
	900	Financial intermediation	7%
	1000	Real estate, renting & business	45%
	1200	Education	2%
	1400	Other services (community, personal)	14%
	1500	Others	2%
	1600	Pensioners	9%
	.	Unknown	11%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	96%
	deductions and reliefs	present	86%
	self employed	present	84%
	employed	present	41%
	state pension	present	0%
	other pensions	present	9%
	property	present	21%
	bank and building society	present	80%
	dividends	present	66%
	other interest	present	64%

note some self employed do have no self employed income

Composite Record Number	36	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	109
Income	£640,000-£680,000
Grossing Factor	551.4352
Number of original cases	47

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	9%
	3	Yorkshire & the Humber	6%
	5	West Midlands	2%
	6	East of England	11%
	7	London	51%
	8	South East	11%
	9	South West	4%
	10	Wales	2%
	11	Scotland	4%
Industry Group	100	Agriculture, forestry & fishing	2%
	900	Financial intermediation	2%
	1000	Real estate, renting & business	70%
	1300	Health & social work	2%
	1400	Other services (community, personal)	2%
	1600	Pensioners	15%
	.	Unknown	6%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	100%
	deductions and reliefs	present	94%
	self employed	present	98%
	employed	present	34%
	state pension	present	2%
	other pensions	present	15%
	property	present	34%
	bank and building society	present	87%
	dividends	present	72%
	other interest	present	81%

note some self employed do have no self employed income

Composite Record Number	37	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	109
Income	£680,000-£720,000
Grossing Factor	481.0392
Number of original cases	41

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	7%
	4	East Midlands	2%
	5	West Midlands	2%
	6	East of England	15%
	7	London	46%
	8	South East	22%
	12	Northern Ireland	2%
	13	Address abroad	2%
Industry Group	1000	Real estate, renting & business	80%
	1300	Health & social work	2%
	1400	Other services (community, personal)	2%
	1600	Pensioners	10%
	.	Unknown	5%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	95%
	self employed	present	98%
	employed	present	17%
	state pension	present	0%
	other pensions	present	10%
	property	present	20%
	bank and building society	present	93%
	dividends	present	83%
	other interest	present	88%

note some self employed do have no self employed income

Composite Record Number	38	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	109
Income	£720,000-£760,000
Grossing Factor	328.5146
Number of original cases	28

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	4%
	3	Yorkshire & the Humber	4%
	5	West Midlands	4%
	6	East of England	11%
	7	London	39%
	8	South East	29%
	9	South West	4%
	11	Scotland	7%
Industry Group	100	Agriculture, forestry & fishing	4%
	1000	Real estate, renting & business	75%
	1300	Health & social work	4%
	1400	Other services (community, personal)	7%
	1600	Pensioners	7%
	.	Unknown	4%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	93%
	self employed	present	100%
	employed	present	14%
	state pension	present	0%
	other pensions	present	7%
	property	present	14%
	bank and building society	present	96%
	dividends	present	60%
	other interest	present	93%

note some self employed do have no self employed income

Composite Record Number	39	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	109
Income	£760,000-£800,000
Grossing Factor	246.3859
Number of original cases	21

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	5%
	2	North West	5%
	3	Yorkshire & the Humber	5%
	4	East Midlands	5%
	6	East of England	10%
	7	London	48%
	8	South East	19%
	11	Scotland	5%
Industry Group	300	Manufacturing	5%
	900	Financial intermediation	10%
	1000	Real estate, renting & business	57%
	1400	Other services (community, personal)	14%
	1600	Pensioners	14%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	100%
	self employed	present	91%
	employed	present	57%
	state pension	present	0%
	other pensions	present	14%
	property	present	14%
	bank and building society	present	100%
	dividends	present	76%
	other interest	present	72%

note some self employed do have no self employed income

Composite Record Number	40	Source: SA
--------------------------------	----	-------------------

Gender	Male
Stratum	109
Income	£800,000-£900,000
Grossing Factor	598.3659
Number of original cases	51

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	6%
	3	Yorkshire & the Humber	8%
	6	East of England	16%
	7	London	33%
	8	South East	27%
	10	Wales	2%
	11	Scotland	4%
	13	Address abroad	4%
Industry Group	600	Wholesale and retail trade	2%
	900	Financial intermediation	4%
	1000	Real estate, renting & business	76%
	1300	Health & social work	2%
	1400	Other services (community, personal)	8%
	1500	Others	2%
	1600	Pensioners	4%
	.	Unknown	2%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	100%
	deductions and reliefs	present	92%
	self employed	present	92%
	employed	present	26%
	state pension	present	2%
	other pensions	present	4%
	property	present	14%
	bank and building society	present	96%
	dividends	present	88%
	other interest	present	80%

note some self employed do have no self employed income

Composite Record Number	41	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	109
Income	£900,000-£1,000,000
Grossing Factor	375.4452
Number of original cases	32

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	9%
	3	Yorkshire & the Humber	3%
	4	East Midlands	3%
	6	East of England	9%
	7	London	53%
	8	South East	13%
	9	South West	3%
	11	Scotland	3%
	12	Northern Ireland	3%
Industry Group	200	Mining & quarrying	3%
	300	Manufacturing	3%
	700	Hotels and restaurants	3%
	900	Financial intermediation	6%
	1000	Real estate, renting & business	56%
	1400	Other services (community, personal)	9%
	1600	Pensioners	13%
	.	Unknown	6%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	97%
	deductions and reliefs	present	94%
	self employed	present	94%
	employed	present	41%
	state pension	present	0%
	other pensions	present	13%
	property	present	22%
	bank and building society	present	91%
	dividends	present	69%
	other interest	present	85%

note some self employed do have no self employed income

Composite Record Number	42	Source: SA
Gender	Male	
Stratum	109	
Income	£1,000,000-£1,200,000	
Grossing Factor	527.9699	
Number of original cases	45	

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	7%
	3	Yorkshire & the Humber	2%
	4	East Midlands	2%
	6	East of England	13%
	7	London	36%
	8	South East	27%
	9	South West	9%
	11	Scotland	2%
	13	Address abroad	2%
Industry Group	800	Transport, storage & communication	2%
	900	Financial intermediation	7%
	1000	Real estate, renting & business	71%
	1300	Health & social work	2%
	1400	Other services (community, personal)	4%
	1500	Others	2%
	1600	Pensioners	7%
	.	Unknown	4%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	98%
	investment income	present	98%
	deductions and reliefs	present	91%
	self employed	present	93%
	employed	present	33%
	state pension	present	0%
	other pensions	present	7%
	property	present	16%
	bank and building society	present	98%
	dividends	present	87%
	other interest	present	89%

note some self employed do have no self employed income

Composite Record Number	43	Source: SA
--------------------------------	----	-------------------

Gender	Male
Stratum	109
Income	£1,200,000-£1,700,000
Grossing Factor	481.0392
Number of original cases	41

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	7%
	6	East of England	5%
	7	London	54%
	8	South East	27%
	9	South West	2%
	11	Scotland	2%
	13	Address abroad	2%
Industry Group	100	Agriculture, forestry & fishing	5%
	900	Financial intermediation	7%
	1000	Real estate, renting & business	59%
	1400	Other services (community, personal)	5%
	1600	Pensioners	20%
	.	Unknown	5%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	90%
	self employed	present	93%
	employed	present	41%
	state pension	present	7%
	other pensions	present	20%
	property	present	27%
	bank and building society	present	98%
	dividends	present	83%
	other interest	present	78%

note some self employed do have no self employed income

Composite Record Number	44	Source: SA
--------------------------------	----	-------------------

Gender	Male
Stratum	109
Income	Over £1,700,000
Grossing Factor	539.7025
Number of original cases	46

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	2%
	3	Yorkshire & the Humber	7%
	5	West Midlands	7%
	6	East of England	15%
	7	London	46%
	8	South East	11%
	9	South West	2%
	11	Scotland	7%
	12	Northern Ireland	2%
	13	Address abroad	2%
Industry Group	100	Agriculture, forestry & fishing	2%
	200	Mining & quarrying	2%
	400	Electricity, Gas & Water supply	2%
	900	Financial intermediation	15%
	1000	Real estate, renting & business	46%
	1400	Other services (community, personal)	9%
	1500	Others	4%
	1600	Pensioners	11%
	.	Unknown	9%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	96%
	investment income	present	100%
	deductions and reliefs	present	78%
	self employed	present	80%
	employed	present	56%
	state pension	present	2%
	other pensions	present	9%
	property	present	28%
	bank and building society	present	98%
	dividends	present	83%
	other interest	present	80%

note some self employed do have no self employed income

Composite Record Number	45	Source: SA
--------------------------------	-----------	-------------------

Gender	Female
Stratum	109
Income	Over £600,000
Grossing Factor	539.7025
Number of original cases	46

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	7%
	4	East Midlands	7%
	5	West Midlands	7%
	6	East of England	4%
	7	London	52%
	8	South East	15%
	9	South West	7%
	10	Wales	2%
Industry Group	100	Agriculture, forestry & fishing	4%
	300	Manufacturing	2%
	700	Hotels and restaurants	2%
	900	Financial intermediation	4%
	1000	Real estate, renting & business	41%
	1400	Other services (community, personal)	11%
	1500	Others	9%
	1600	Pensioners	22%
	.	Unknown	4%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	89%
	investment income	present	100%
	deductions and reliefs	present	78%
	self employed	present	74%
	employed	present	37%
	state pension	present	17%
	other pensions	present	9%
	property	present	33%
	bank and building society	present	96%
	dividends	present	80%
	other interest	present	91%

note some self employed do have no self employed income

Composite Record Number	46	Source: SA
--------------------------------	----	-------------------

Gender	Male and Female
Stratum	115
Income	Over £600,000
Grossing Factor	281.9029
Number of original cases	25

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	4%
	2	North West	28%
	6	East of England	8%
	7	London	52%
	8	South East	4%
	9	South West	4%
Industry Group	300	Manufacturing	4%
	600	Wholesale and retail trade	8%
	900	Financial intermediation	44%
	1000	Real estate, renting & business	4%
	1100	Public administration and defence	4%
	1400	Other services (community, personal)	16%
	1600	Pensioners	4%
	.	Unknown	16%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	100%
	self employed	present	96%
	employed	present	80%
	state pension	present	0%
	other pensions	present	4%
	property	present	24%
	bank and building society	present	100%
	dividends	present	64%
	other interest	present	76%

note some self employed do have no self employed income

Composite Record Number	47	Source: SA
--------------------------------	----	-------------------

Gender	Male
Stratum	116
Income	£5,000,000-£7,500,000
Grossing Factor	45.6079
Number of original cases	35

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	3%
	4	East Midlands	3%
	6	East of England	3%
	7	London	69%
	8	South East	11%
	9	South West	9%
	13	Address abroad	3%
Industry Group	700	Hotels and restaurants	3%
	900	Financial intermediation	54%
	1000	Real estate, renting & business	14%
	1300	Health & social work	3%
	1600	Pensioners	6%
	.	Unknown	20%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	93%
	deductions and reliefs	present	78%
	self employed	present	35%
	employed	present	93%
	state pension	present	2%
	other pensions	present	7%
	property	present	7%
	bank and building society	present	93%
	dividends	present	65%
	other interest	present	57%

note some self employed do have no self employed income

Composite Record Number	48	Source: SA
--------------------------------	----	-------------------

Gender	Male
Stratum	116
Income	£7,500,000-£10,500,000
Grossing Factor	66.4572
Number of original cases	51

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	6%
	3	Yorkshire & the Humber	2%
	4	East Midlands	2%
	6	East of England	4%
	7	London	53%
	8	South East	25%
	9	South West	6%
	13	Address abroad	2%
Industry Group	300	Manufacturing	2%
	600	Wholesale and retail trade	2%
	700	Hotels and restaurants	4%
	900	Financial intermediation	45%
	1000	Real estate, renting & business	14%
	1400	Other services (community, personal)	2%
	1600	Pensioners	18%
	.	Unknown	14%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	98%
	deductions and reliefs	present	86%
	self employed	present	39%
	employed	present	92%
	state pension	present	8%
	other pensions	present	18%
	property	present	26%
	bank and building society	present	97%
	dividends	present	59%
	other interest	present	61%

note some self employed do have no self employed income

Composite Record Number	49	Source: SA
--------------------------------	----	-------------------

Gender	Male
Stratum	116
Income	£10,000,000-£15,000,000
Grossing Factor	56.0326
Number of original cases	43

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	5%
	3	Yorkshire & the Humber	5%
	4	East Midlands	2%
	6	East of England	12%
	7	London	58%
	8	South East	14%
	9	South West	2%
	11	Scotland	2%
Industry Group	200	Mining & quarrying	2%
	900	Financial intermediation	44%
	1000	Real estate, renting & business	21%
	1400	Other services (community, personal)	2%
	1600	Pensioners	21%
	.	Unknown	9%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	95%
	deductions and reliefs	present	82%
	self employed	present	59%
	employed	present	93%
	state pension	present	7%
	other pensions	present	18%
	property	present	14%
	bank and building society	present	93%
	dividends	present	77%
	other interest	present	68%

note some self employed do have no self employed income

Composite Record Number	50	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	116
Income	Over £15,000,000
Grossing Factor	58.6387
Number of original cases	45

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	4%
	3	Yorkshire & the Humber	4%
	4	East Midlands	2%
	5	West Midlands	2%
	6	East of England	13%
	7	London	56%
	8	South East	11%
	11	Scotland	7%
Industry Group	300	Manufacturing	2%
	600	Wholesale and retail trade	4%
	900	Financial intermediation	33%
	1000	Real estate, renting & business	24%
	1300	Health & social work	2%
	1400	Other services (community, personal)	4%
	1600	Pensioners	20%
	.	Unknown	9%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	97%
	deductions and reliefs	present	80%
	self employed	present	66%
	employed	present	90%
	state pension	present	5%
	other pensions	present	20%
	property	present	31%
	bank and building society	present	93%
	dividends	present	73%
	other interest	present	81%

note some self employed do have no self employed income

Composite Record Number	51	Source: SA
--------------------------------	-----------	-------------------

Gender	Female
Stratum	116
Income	Over £5,000,000
Grossing Factor	14.3339
Number of original cases	11

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	9%
	5	West Midlands	9%
	7	London	55%
	8	South East	9%
	11	Scotland	9%
	13	Address abroad	9%
Industry Group	100	Agriculture, forestry & fishing	9%
	300	Manufacturing	18%
	900	Financial intermediation	9%
	1000	Real estate, renting & business	18%
	1400	Other services (community, personal)	9%
	1600	Pensioners	18%
	.	Unknown	18%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	71%
	self employed	present	36%
	employed	present	86%
	state pension	present	7%
	other pensions	present	21%
	property	present	36%
	bank and building society	present	86%
	dividends	present	93%
	other interest	present	64%

note some self employed do have no self employed income

Composite Record Number	52	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	103
Income	Over £600,000
Grossing Factor	71.935
Number of original cases	6

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	2	North West	17%
	7	London	67%
	8	South East	17%
Industry Group	500	Construction	17%
	600	Wholesale and retail trade	17%
	900		50%
	1600	Pensioners	17%

Income or deductions status	Category		
	total income	present	100%
	total tax	not present	0%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	100%
	self employed	present	83%
	employed	present	100%
	state pension	present	0%
	other pensions	present	17%
	property	present	0%
	bank and building society	present	100%
	dividends	present	50%
	other interest	present	33%

note some self employed do have no self employed income

Composite Record Number	53	Source: SA
--------------------------------	-----------	-------------------

Gender	Male
Stratum	115
Income	Over £600,000
Grossing Factor	67.6567
Number of original cases	6

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	6	East of England	17%
	7	London	50%
	8	South East	17%
	11	Scotland	17%
Industry Group	800	Transport, storage & communication	17%
	900	Financial intermediation	33%
	1400	Other services (community, personal)	33%
	.	Unknown	17%

Income or deductions status	Category		
	total income	present	100%
	total tax	not present	0%
	earned income	present	82%
	investment income	present	100%
	deductions and reliefs	present	100%
	self employed	present	82%
	employed	present	66%
	state pension	present	0%
	other pensions	present	0%
	property	present	50%
	bank and building society	present	82%
	dividends	present	50%
	other interest	present	100%

note some self employed do have no self employed income

Composite Record Number	54	Source: COP
--------------------------------	-----------	--------------------

Gender	Male
Stratum	213
Income	Over £600,000
Grossing Factor	119.0718
Number of original cases	4

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	7	London	50%
	10	Wales	25%
	13	Address abroad	25%

Industry Group	900	Financial intermediation	100%
-----------------------	-----	--------------------------	------

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	76%
	self employed	present	0%
	employed	present	100%
	state pension	present	0%
	other pensions	present	0%
	property	present	0%
	bank and building society	present	100%
	dividends	present	49%
	other interest	present	0%

Composite Record Number	55	Source: COP
--------------------------------	-----------	--------------------

Gender	Male
Stratum	218
Income	Over £600,000
Grossing Factor	35.9447
Number of original cases	2

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	7	London	50%
	13	Address abroad	50%
Industry Group	900	Financial intermediation	100%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	100%
	deductions and reliefs	present	100%
	self employed	present	0%
	employed	present	100%
	state pension	present	0%
	other pensions	present	0%
	property	present	0%
	bank and building society	present	100%
	dividends	present	50%
	other interest	present	0%

Composite Record Number	56	Source: COP
--------------------------------	-----------	--------------------

Gender	Female
Stratum	244
Income	Over £170,000
Grossing Factor	341.8017
Number of original cases	2

Breakdown Of Composite Record	Code	Code Description	% Of Record With Code
Government Office Region	1	North East	50%
	7	London	50%
Industry Group	900	Financial intermediation	50%
	1200	Education	50%

Income or deductions status	Category		
	total income	present	100%
	total tax	present	100%
	earned income	present	100%
	investment income	present	0%
	deductions and reliefs	present	100%
	self employed	present	0%
	employed	present	100%
	state pension	present	0%
	other pensions	present	0%
	property	present	0%
	bank and building society	present	0%
	dividends	present	0%
	other interest	present	0%

TA.1

INCOME TAX PERSONAL ALLOWANCES AND RELIEFS, 1990-91 TO 2008-09

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)	17,000
2001-02	4,535	-	1,450	5,990	6,260	5,365 (6,7)	5,435 (6)	17,600
2002-03	4,615	-	1,480	6,100	6,370	5,465 (6,7)	5,535 (6)	17,900
2003-04	4,615	-	1,510	6,610	6,720	5,565 (6,7)	5,635 (6)	18,300
2004-05	4,745	-	1,560	6,830	6,950	5,725 (6,7)	5,795 (6)	18,900
2005-06	4,895	-	1,610	7,090	7,220	5,905 (6,7)	5,975 (6)	19,500
2006-07	5,035	-	1,660	7,280	7,420	6,065 (6,7)	6,135 (6)	20,100
2007-08	5,225	-	1,730	7,550	7,690	6,285 (6,7)	6,365 (6)	20,900
2008-09	6,035	-	1,800	9,030	9,180	6,535 (6,7)	6,625 (6)	21,800

Table updated May 2008

(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) The marginal fraction is 1/2. See general note 3.

(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 (or at least aged 73 before 6 April 2008)



Notes on personal allowances

1. Every individual taxpayer is entitled to a 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 with 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.

TA.2

RATES OF INCOME TAX: 1990-91 TO 2008-09

	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 %
Lower rate					1-2,000	20
Basic rate	1-20,700	25	1-23,700	25	2,001-23,700	25
Higher rate	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 %
Lower rate	1-2,500	20	1-3,000	20	1-3,200	20
Basic rate	2,501-23,700	25 (3)	3,001-23,700	25 (3)	3,201-24,300	25 (3)
Higher rate	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 %
Lower rate	1-3,900	20	1-4,100	20	1-4,300	20
Basic rate	3,901-25,500	24 (4)	4,101-26,100	23 (4)	4,301-27,100	23 (4)
Higher rate	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 %
Starting rate	1-1,500	10	1-1,520	10	1-1,880	10
Basic rate	1,501-28,000	23 (5)	1,521-28,400	22 (5)	1,881-29,400	22 (5)
Higher rate	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 %
Starting rate	1-1,920	10	1-1,960	10	1-2,020.	10
Basic rate	1,921-29,900	22 (5)	1,961-30,500	22 (5)	2,021-31,400	22 (5)
Higher rate	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 %
Starting rate	1-2,090	10	1-2,150	10	1-2,230	10
Basic rate	2,091-32,400	22 (5)	2,151-33,300	22 (5)	2,231-34,600	22 (5)
Higher rate	Over 32,400	40 (6)	Over 33,300	40 (6)	Over 34,600	40 (6)

	2008-09	
	Bands of taxable income(1) £	Rate of tax %
Basic rate(7)	1-34,800	20 (8)
Higher rate	Over 34,800	40 (6)

Table updated May 2008

(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) 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. For 2008-09 there is a 10% starting rate for savings with a limit of £2,320. 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%.

