

**UK Estimates of Top Income Shares 2011-2012:
Note on Methods**

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HMRC has today released *Personal Incomes Statistics 2011-12*, containing the annual Survey of Personal Incomes (SPI) data that can be used to estimate the top income shares published in the World Top Incomes Database (WTID). The data for 2008-9 continue to be delayed.

1. Population control total

The control total for population is the number of adults aged 15 and over, from the ONS mid-year population estimates: *Population estimates for the UK, Mid-2011 and Mid-2012*, Reference Tables, downloaded 23 January 2014.

2011 52.169 million (25.407 million males, 26.762 million females)

2. Income control total

The income total is based on the national accounts (*United Kingdom National Accounts 2013*). Total income is defined as follows (using Table 6.1.4, except where indicated):

Balance of primary incomes, gross

- + Social benefits, other than transfers in kind, excluding redundancy fund benefits (Table 5.2.4S), Social Fund benefits (Table 5.2.4S) and employee benefits from employers' liability insurance (Table 6.1.4S)
- Employers' actual social contributions
- Imputed rent of owner-occupiers (Table 6.4)
- Attributed property income of insurance policyholders (Table 6.1.3)
- Imputed social contributions (net)
- Housing benefits (Table 5.3.4S)
- Fixed capital consumption

The fiscal year figures are based on $\frac{3}{4}$ and $\frac{1}{4}$ of calendar years. For 2011-12 the total is £1,002,550 million.

3. Results

The shares of the top groups for 2011-12 (referred to as 2011 in the database) and the figures for 2010-11 are:

Year	Top 10%	Top 5%	Top 1%	Top 0.5%	Top 0.1%	Top 0.05%
2011	39.15%	27.58%	12.93%	9.50%	4.80%	3.55%
2010	38.08%	26.71%	12.55%	9.23%	4.66%	3.45%

The shares of after-tax incomes in 2011-12 and 2010-11 are:

Year	Top 10%	Top 5%	Top 1%	Top 0.5%	Top 0.1%	Top 0.05%
2011	34.46%	23.10%	9.66%	6.87%	3.33%	2.46%
2010	33.60%	22.48%	9.40%	6.66%	3.19%	2.34%