

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

1999-00													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
4,335	2,160	164	243	36	1,770	528	.	.	4,170	728	25,300	2.9	174
7,500	53	13	278	103	3,400	2,320	.	.	3,730	2,430	32,700	7.4	651
10,000	28	17	313	294	6,050	8,710	.	.	6,390	9,020	79,200	11.4	1,410
15,000	32	33	73	104	4,460	11,100	.	.	4,560	11,200	79,100	14.2	2,460
20,000	..	..	38	95	4,810	18,900	.	.	4,850	19,000	118,000	16.1	3,910
30,000	..	..	9	29	938	5,090	1,440	11,900	2,390	17,000	88,400	19.3	7,120
50,000	..	..	..	..	..	..	814	14,500	817	14,500	54,000	26.8	17,700
100,000	..	..	..	..	..	..	135	5,080	135	5,080	16,200	31.4	37,600
150,000	..	..	..	..	..	..	47	2,650	47	2,650	8,020	33.0	56,600
200,000	..	..	..	..	..	..	56	5,620	56	5,620	16,200	34.7	101,000
500,000	..	..	..	..	..	..	10	2,540	10	2,540	6,970	36.5	244,000
1,000,000	..	..	..	..	..	..	3	1,290	3	1,290	3,540	36.4	480,000
2,000,000+	..	..	..	..	..	..	1	2,110	1	2,110	5,660	37.2	1,734,000
All Ranges	2,280	239	954	662	21,400	46,600	2,510	45,700	27,200	93,200	533,000	17.5	3,430

In 1999-00 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £1,500, at the basic rate of 22 per cent on the next £28,000 and 40 per cent over £28,000. Dividend income is charged at 10 per cent up to the basic rate limit of £28,000 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

Continued

2000-01													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
4,385	2,640	208	305	44	1,670	537	.	.	4,620	790	27,900	2.8	171
7,500	78	18	260	100	3,420	2,310	.	.	3,750	2,430	32,800	7.4	648
10,000	47	29	318	301	6,190	8,900	.	.	6,560	9,230	81,500	11.3	1,410
15,000	47	50	83	118	4,780	11,700	.	.	4,910	11,900	85,300	13.9	2,420
20,000	..	..	39	109	5,350	20,700	.	.	5,400	20,800	131,000	15.9	3,860
30,000	..	..	9	27	1,160	6,300	1,620	13,300	2,800	19,700	103,000	19.0	7,030
50,000	..	..	..	..	2	10	959	16,900	961	16,900	63,500	26.7	17,600
100,000	..	..	..	..	..	..	159	5,960	159	5,960	19,100	31.2	37,400
150,000	..	..	..	..	..	..	56	3,180	56	3,180	9,640	33.0	56,700
200,000	..	..	..	..	..	..	68	6,960	68	6,960	19,900	35.0	102,000
500,000	..	..	..	..	..	..	14	3,450	14	3,450	9,370	36.8	248,000
1,000,000	..	..	..	..	..	..	4	2,090	4	2,090	5,580	37.5	501,000
2,000,000+	..	..	..	..	..	..	1	2,120	1	2,120	5,740	36.9	1,485,000
All	2,820	329	1,010	701	22,600	50,500	2,880	54,000	29,300	106,000	595,000	17.7	3,600

In 2000-01 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £1,520, at the basic rate of 22 per cent on the next £28,400 and 40 per cent over £28,400. Dividend income is charged at 10 per cent up to the basic rate limit of £28,400 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

Continued

2001-02													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
4,535	2,680	239	174	26	915	276	.	.	3,770	541	23,000	2.3	144
7,500	250	45	244	90	3,020	1,800	.	.	3,520	1,940	30,700	6.3	551
10,000	36	20	326	309	6,060	7,930	.	.	6,430	8,260	79,900	10.3	1,290
15,000	49	51	63	89	4,760	11,000	.	.	4,870	11,100	84,500	13.1	2,280
20,000	11	20	36	92	5,460	20,400	.	.	5,510	20,500	134,000	15.3	3,730
30,000	7	17	14	43	1,520	8,120	1,620	13,300	3,160	21,500	117,000	18.4	6,810
50,000	..	..	..	..	2	7	1,050	18,500	1,050	18,500	69,800	26.5	17,600
100,000	..	..	..	..	..	..	177	6,660	178	6,660	21,300	31.3	37,500
150,000	..	..	..	..	..	..	60	3,390	60	3,390	10,200	33.1	56,800
200,000	..	..	..	..	..	..	72	7,380	72	7,380	21,200	34.8	102,000
500,000	..	..	..	..	..	..	14	3,410	14	3,410	9,400	36.2	247,000
1,000,000	..	..	..	..	..	..	4	1,770	4	1,770	4,970	35.6	473,000
2,000,000+	..	..	..	..	..	..	1	2,000	1	2,000	5,470	36.5	1,441,000
All	3,030	392	857	650	21,700	49,500	3,000	56,400	28,600	107,000	612,000	17.5	3,740

In 2001-02 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £1,880, at the basic rate of 22 per cent on the next £29,400 and 40 per cent over £29,400. Dividend income is charged at 10 per cent up to the basic rate limit of £29,400 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

2002-03													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
4,615	2,670	238	152	22	828	244	.	.	3,650	504	22,500	2.2	138
7,500	331	57	199	74	3,020	1,740	.	.	3,550	1,870	31,000	6.0	528
10,000	36	19	266	246	6,050	7,760	.	.	6,360	8,020	79,000	10.2	1,260
15,000	40	42	61	83	4,820	11,100	.	.	4,930	11,200	85,500	13.1	2,270
20,000	15	28	34	82	5,650	21,100	.	.	5,700	21,200	139,000	15.2	3,710
30,000	9	23	18	52	1,660	8,950	1,620	13,400	3,300	22,500	122,000	18.3	6,800
50,000	..	..	..	..	2	10	1,090	19,100	1,090	19,100	72,100	26.5	17,600
100,000	..	..	..	..	..	..	187	7,020	187	7,020	22,400	31.4	37,500
150,000	..	..	..	..	..	..	62	3,550	62	3,550	10,700	33.1	57,000
200,000	..	..	..	..	..	..	73	7,490	73	7,490	21,500	34.9	102,000
500,000	..	..	..	..	..	..	13	3,230	13	3,230	9,010	35.9	243,000
1,000,000	..	..	..	..	..	..	3	1,490	3	1,490	4,190	35.4	465,000
2,000,000+	..	..	..	..	..	..	1	1,680	1	1,680	4,840	34.7	1,439,000
All	3,100	409	730	560	22,000	50,800	3,040	57,000	28,900	109,000	624,000	17.4	3,760

In 2002-03 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £1,920, at the basic rate of 22 per cent on the next £29,900 and 40 per cent over £29,900. Dividend income is charged at 10 per cent up to the basic rate limit of £29,900 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

2003-04													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
4,615	2,620	234	143	21	825	244	.	.	3,590	499	22,000	2.3	139
7,500	465	69	171	61	2,730	1,680	.	.	3,370	1,810	29,400	6.2	538
10,000	44	25	267	232	5,870	7,670	.	.	6,180	7,930	76,900	10.3	1,280
15,000	45	49	80	104	4,680	11,000	.	.	4,810	11,200	83,500	13.4	2,320
20,000	26	51	44	101	5,640	21,700	.	.	5,710	21,800	139,000	15.7	3,820
30,000	19	54	28	86	1,810	10,100	1,500	12,600	3,360	22,800	125,000	18.3	6,790
50,000	..	..	..	..	2	11	1,110	19,300	1,110	19,300	73,600	26.3	17,400
100,000	..	..	..	..	..	..	191	7,150	192	7,150	23,000	31.1	37,300
150,000	..	..	..	..	..	..	64	3,630	65	3,630	11,100	32.8	56,200
200,000	..	..	..	..	..	..	76	7,670	76	7,670	22,300	34.4	100,000
500,000	..	..	..	..	..	..	14	3,270	14	3,270	9,200	35.6	241,000
1,000,000	..	..	..	..	..	..	3	1,540	3	1,540	4,410	35.0	465,000
2,000,000+	..	..	..	..	..	..	1	1,900	1	1,900	5,710	33.2	1,369,000
All	3,220	482	734	606	21,600	52,400	2,960	57,100	28,500	111,000	625,000	17.7	3,880

In 2003-04 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £1,960, at the basic rate of 22 per cent on the next £30,500 and 40 per cent over £30,500. Dividend income is charged at 10 per cent up to the basic rate limit of £30,500 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

2004-05													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
4,745	2,590	246	227	33	577	164	.	.	3,390	443	21,000	2.1	131
7,500	691	105	226	76	2,830	1,660	.	.	3,750	1,840	32,700	5.6	492
10,000	109	57	202	149	6,100	7,720	.	.	6,410	7,920	79,500	10.0	1,240
15,000	76	83	79	115	4,790	11,100	.	.	4,950	11,300	86,000	13.2	2,290
20,000	65	122	59	136	5,880	22,400	.	.	6,000	22,700	146,000	15.5	3,780
30,000	37	107	39	122	2,360	13,300	1,660	13,800	4,090	27,300	152,000	18.0	6,680
50,000	..	..	..	2	3	15	1,270	21,600	1,270	21,600	83,700	25.8	17,000
100,000	..	..	..	..	..	..	222	8,240	222	8,240	26,700	30.9	37,100
150,000	..	..	..	..	..	..	78	4,330	78	4,330	13,300	32.7	55,800
200,000	..	..	..	..	..	..	88	8,790	89	8,790	25,700	34.2	99,100
500,000	..	..	..	..	..	..	16	3,910	16	3,910	11,000	35.6	242,000
1,000,000	..	..	..	..	..	..	4	1,990	4	1,990	5,580	35.8	479,000
2,000,000+	..	..	..	..	..	..	2	2,620	2	2,620	7,260	36.0	1,574,000
All	3,570	720	833	633	22,500	56,400	3,330	65,200	30,300	123,000	691,000	17.8	4,060

In 2004-05 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £2,020, at the basic rate of 22 per cent on the next £31,400 and 40 per cent over £31,400 . Dividend income is charged at 10 per cent up to the basic rate limit of £31,400 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

2005-06													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
4,895	2,440	251	144	30	365	97	.	.	2,950	378	18,500	2.0	128
7,500	804	111	243	83	2,620	1,460	.	.	3,670	1,650	32,100	5.2	451
10,000	140	50	269	150	6,160	7,690	.	.	6,570	7,890	81,400	9.7	1,200
15,000	40	43	83	121	5,000	11,500	.	.	5,120	11,700	89,000	13.1	2,280
20,000	37	71	71	167	6,090	23,100	.	.	6,200	23,400	152,000	15.4	3,770
30,000	33	98	54	171	2,870	16,400	1,580	13,200	4,540	29,900	170,000	17.6	6,570
50,000	..	..	..	..	3	16	1,500	25,000	1,500	25,000	98,800	25.3	16,700
100,000	..	..	..	..	-	2	266	9,760	266	9,770	32,100	30.4	36,700
150,000	..	..	..	..	..	..	100	5,520	100	5,520	17,200	32.2	55,100
200,000	..	..	..	..	..	..	113	11,100	113	11,100	32,700	34.0	98,100
500,000	..	..	..	..	..	..	22	5,190	22	5,190	14,700	35.3	239,000
1,000,000	..	..	..	..	..	..	6	2,960	6	2,960	8,310	35.6	475,000
2,000,000+	..	..	..	..	..	..	2	3,630	2	3,630	10,200	35.6	1,572,000
All	3,490	624	866	724	23,100	60,300	3,590	76,400	31,100	138,000	756,000	18.3	4,450

In 2005-06 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £2,090, at the basic rate of 22 per cent on the next £32,400 and 40 per cent over £32,400. Dividend income is charged at 10 per cent up to the basic rate limit of £32,400 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

2006-07													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
5,035	2,340	253	110	22	191	48	.	.	2,640	322	16,800	1.9	122
7,500	903	116	260	87	2,470	1,300	.	.	3,630	1,510	31,800	4.7	414
10,000	75	30	313	156	6,210	7,530	.	.	6,600	7,710	82,000	9.4	1,170
15,000	32	36	89	130	5,150	11,700	.	.	5,270	11,900	91,600	13.0	2,260
20,000	48	91	85	200	6,390	24,300	.	.	6,530	24,600	160,000	15.4	3,760
30,000	44	129	66	214	3,260	18,800	1,530	12,900	4,900	32,000	184,000	17.4	6,540
50,000	..	..	2	5	9	45	1,660	27,400	1,670	27,400	110,000	24.9	16,400
100,000	..	..	-	-	1	6	291	10,600	293	10,600	35,400	29.9	36,100
150,000	..	..	..	..	..	..	112	6,120	113	6,120	19,300	31.7	54,300
200,000	..	..	..	..	-	2	132	12,800	133	12,800	38,300	33.4	96,200
500,000	..	..	..	..	..	..	26	6,000	26	6,000	17,400	34.5	234,000
1,000,000	..	..	..	..	..	..	8	3,760	8	3,760	10,600	35.3	468,000
2,000,000+	..	..	..	..	..	..	3	4,820	3	4,820	13,400	36.1	1,599,000
All	3,450	654	927	815	23,700	63,800	3,770	84,300	31,800	150,000	810,000	18.5	4,700

In 2006-07 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £2,150, at the basic rate of 22 per cent on the next £33,300 and 40 per cent over £33,300. Dividend income is charged at 10 per cent up to the basic rate limit of £33,300 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

2007-08													
Numbers: thousands; Amounts: £ million													
Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Liability after tax reductions (5)	Total income of taxpayers	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
5,225	2,230	245	42	6	14	3	.	.	2,290	254	14,700	1.7	111
7,500	984	137	243	80	2,170	1,070	.	.	3,400	1,280	29,800	4.3	378
10,000	85	31	454	248	6,060	7,070	.	.	6,600	7,350	82,200	8.9	1,110
15,000	30	33	131	199	5,270	11,700	.	.	5,430	11,900	94,600	12.6	2,200
20,000	49	91	104	247	6,700	25,200	.	.	6,850	25,500	168,000	15.2	3,720
30,000	56	171	90	306	3,850	22,600	1,340	11,400	5,340	34,500	201,000	17.1	6,460
50,000	..	..	2	6	12	65	1,880	30,600	1,900	30,700	125,000	24.6	16,200
100,000	..	..	-	1	1	6	327	11,800	328	11,800	39,600	29.8	36,000
150,000	..	..	..	..	..	..	127	6,970	128	6,970	21,900	31.8	54,500
200,000	..	..	..	..	..	2	149	14,400	149	14,400	43,100	33.4	96,300
500,000	..	..	..	..	..	..	28	6,660	28	6,660	19,200	34.7	235,000
1,000,000	..	..	..	..	..	..	10	4,750	10	4,750	13,400	35.5	474,000
2,000,000+	..	..	..	..	..	..	4	6,630	4	6,630	18,200	36.3	1,737,000
All	3,440	707	1,070	1,090	24,100	67,700	3,870	93,200	32,500	163,000	870,000	18.7	5,010

In 2007-08 all taxpayers are liable on taxable income other than savings and dividend income at the starting rate of 10 per cent on the first £2,230, at the basic rate of 22 per cent on the next £34,600 and 40 per cent over £34,600. Dividend income is charged at 10 per cent up to the basic rate limit of £34,600 and 32.5 per cent above. Savings income is charged at 10 per cent up to the starting rate limit, at 20 per cent between the starting and basic rate limits and 40 per cent above.

2.5a Income tax liabilities, by Income Range, 1999-00 to 2009-10

Continued

2009-10

Numbers: thousands; Amounts: £ million

Range of total income (lower limit)	Starting rate (1) taxpayers		"Savers" rate (2) taxpayers		Basic rate (3) taxpayers		Higher rate (4) taxpayers		All taxpayers	Total income of taxpayers	Tax liability	Average rate of tax	Average amount of tax
£	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Amount	%	£
6,475	40	1	39	2	963	93	.	.	1,040	7,290	96	1.3	92
7,500	44	5	66	12	2,550	1,050	.	.	2,660	23,400	1,060	4.5	400
10,000	59	11	169	71	6,320	6,300	.	.	6,540	81,500	6,380	7.8	975
15,000	6	4	94	102	5,350	10,600	.	.	5,450	94,800	10,700	11.3	1,970
20,000	6	8	104	201	6,690	22,600	.	.	6,800	166,000	22,800	13.7	3,350
30,000	7	23	128	418	4,720	26,600	636	5,060	5,490	208,000	32,100	15.4	5,840
50,000	..	..	2	7	24	134	1,930	28,600	1,960	128,000	28,700	22.4	14,700
100,000	..	..	..	..	2	7	322	11,200	324	39,100	11,200	28.6	34,500
150,000	..	..	..	..	..	..	117	6,250	118	20,100	6,250	31.0	53,200
200,000	..	..	..	..	..	..	140	13,600	140	40,900	13,600	33.3	97,300
500,000	..	..	..	..	..	..	31	7,350	31	21,200	7,350	34.7	238,000
1,000,000	..	..	..	..	..	..	11	5,090	11	14,500	5,090	35.1	476,000
2,000,000+	..	..	..	..	..	..	5	8,310	5	24,000	8,310	34.7	1,700,000
All Ranges	163	52	602	814	26,600	67,300	3,190	85,500	30,600	869,000	154,000	17.7	5,030

In 2009-10 all taxpayers are liable on taxable income other than savings and dividend income at the basic rate of 20 per cent on the first £37,400 and 40 per cent over £37,400. Dividend income is charged at 10 per cent up to the basic rate limit of £37,400 and 32.5 per cent above £37,400. Savings income is charged at 10 per cent up to the starting rate limit on the first £2,440, at 20 per cent between the starting and basic rate limits and 40 per cent above.

Source: Survey of Personal Incomes



Table updated January 2013

Key

.. not applicable

.. not available or sample size too small to produce a reliable estimate

- negligible

Footnotes for table 2.5

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

(1) Taxpayers with total taxable income below the starting rate limit.

(2) Taxpayers with no taxable earnings and total taxable income from savings between the starting rate limit and the basic rate limit and/or dividends at the 10p ordinary rate.

(3) Taxpayers whose total taxable income is between the starting rate limit and basic rate limit and includes income from earnings or income taxed as earnings.

(4) Taxpayers with total taxable income above the basic rate limit.

(5) In this context tax reductions refer to allowances given at a fixed rate, for example the Married Couples Allowance.