

Annex 2

Table 1

Year of assessment	Salaries tax payers taxed at progressive rates (non-standard rate)			
	% of the total taxpaying population	Average % of salaries tax to their total income	Highest tax amount (HK\$)	Lowest tax amount (HK\$)
2011/12	98.3%	5.0%	796,000	1
2010/11	98.2%	5.5%	729,000	1
2009/10	98.4%	5.4%	672,000	1

Table 2

Year of assessment	Salaries tax payers taxed at the standard rate	
	% to the total taxpaying population	% to the total final tax assessed
2011/12	1.7%	38.8%
2010/11	1.8%	39.0%
2009/10	1.6%	36.0%

Table 3

Salaries Tax for Year of Assessment 2011/12

Amount of salaries tax (HK\$)	Number of persons required to pay the salaries tax listed on the left	Percentage of such number of persons in the work force
0	1 971 100	54.68%
1 - 1,000	721 500	20.00%
1,001 - 2,000	170 600	4.73%
2,001 - 5,000	193 100	5.36%
5,001 - 10,000	72 300	2.00%
10,001 - 15,000	55 800	1.55%
15,001 - 20,000	46 700	1.30%
20,001 - 30,000	70 900	1.97%
30,001 - 40,000	51 100	1.42%
40,001 - 50,000	38 500	1.07%
50,001 - 60,000	30 000	0.83%
60,001 - 70,000	23 900	0.66%
70,001 - 80,000	18 700	0.52%
80,001 - 90,000	15 600	0.43%
90,001 - 100,000	12 700	0.35%
100,001 - 200,000	63 400	1.76%
200,001 - 500,000	36 700	1.02%
500,001 - 1,000,000	8 500	0.24%
Over 1,000,000	4 000	0.11%
Total	3 605 100	100.00%

Note: In the year of assessment 2011/12, out of the 3 605 100 working population, there are about 1 634 000 salaries tax payers. Of them, about 1 606 000 taxpayers (98.3%) are taxed at progressive rates (non-standard rate) while the remaining 28 000 taxpayers (1.7%) are taxed at standard rate.