

Annex 2

(a)

Wage-earning working population	Year of assessment			
	2006-2007	2007-2008	2008-2009	2009-2010
Number of wage-earning workers	3 430 000	3 500 000	3 514 000	3 487 000
Wage-earning workers not required to pay salaries tax				
(i) number	2 105 000	2 084 000	2 136 000	2 061 000
(ii) percentage of total wage-earning workers	61.4%	59.5%	60.8%	59.1%
Wage-earning workers required to pay salaries tax				
(i) number	1 325 000	1 416 000	1 378 000	1 426 000
(ii) percentage of total wage-earning workers	38.6%	40.5%	39.2%	40.9%

(b)

Annual income (HK\$)	Year of assessment							
	2006-2007		2007-2008		2008-2009		2009-2010	
	No. of persons	Their final salaries tax as a percentage of total final salaries tax	No. of persons	Their final salaries tax as a percentage of total final salaries tax	No. of persons	Their final salaries tax as a percentage of total final salaries tax	No. of persons	Their final salaries tax as a percentage of total final salaries tax
100,000 to 149,999	250 000	0.17%	252 000	0.08%	190 000	0.00%	211 000	0.04%
150,000 to 199,999	210 000	0.72%	219 000	0.33%	202 000	0.00%	226 000	0.23%
200,000 to 249,999	187 000	1.38%	195 000	0.63%	195 000	0.11%	186 000	0.51%
250,000 to 299,999	148 000	1.74%	159 000	0.84%	165 000	0.89%	165 000	1.28%
300,000 to 349,999	117 000	2.22%	117 000	0.95%	109 000	1.59%	124 000	1.88%
350,000 to 399,999	82 000	2.34%	96 000	1.17%	114 000	2.50%	106 000	2.70%
400,000 to 449,999	64 000	2.81%	66 000	1.29%	65 000	2.57%	70 000	2.68%
450,000 to 499,999	44 000	2.64%	54 000	1.61%	63 000	3.29%	60 000	3.29%
500,000 to 599,999	62 000	5.75%	71 000	3.72%	76 000	6.34%	77 000	6.26%
600,000 to 699,999	39 000	5.48%	41 000	3.72%	44 000	5.49%	45 000	5.39%
700,000 to 799,999	24 000	4.48%	30 000	3.97%	33 000	5.52%	33 000	5.14%
800,000 to 899,999	18 000	4.35%	20 000	3.54%	21 000	4.34%	21 000	4.19%
900,000 to 999,999	14 000	4.06%	15 000	3.33%	18 000	4.56%	18 000	4.36%
above 1,000,000	66 000	61.86%	81 000	74.82%	83 000	62.8%	84 000	62.05%
Total	1 325 000	100%	1 416 000	100%	1 378 000	100%	1 426 000	100%

(d)

Taxable profits (HK\$)	Year of assessment							
	2006-2007		2007-2008		2008-2009		2009-2010	
	No. of corporations	Their final profits tax as a percentage of total final profits tax	No. of corporations	Their final profits tax as a percentage of total final profits tax	No. of corporations	Their final profits tax as a percentage of total final profits tax	No. of corporations	Their final profits tax as a percentage of total final profits tax
above 50 million	1 000	67.4%	1 200	72.6%	1 100	67.2%	1 100	68.7%
above 30 million to 50 million	600	5.4%	700	5.2%	600	5.6%	700	5.8%
above 20 million to 30 million	800	4.4%	800	3.8%	800	4.3%	800	4.0%
above 10 million to 20 million	2 000	6.6%	2 200	5.8%	2 100	6.6%	2 100	6.0%
above 7.5 million to 10 million	1 200	2.5%	1 200	2.0%	1 200	2.4%	1 300	2.3%
above 5 million to 7.5 million	2 100	3.0%	2 200	2.6%	2 100	2.9%	2 200	2.9%
above 3 million to 5 million	3 500	3.2%	3 800	2.7%	3 800	3.3%	3 700	3.0%
above 2 million to 3 million	3 500	2.0%	3 800	1.6%	3 700	2.0%	3 700	1.9%
above 1 million to 2 million	7 500	2.5%	8 200	2.0%	8 000	2.6%	8 100	2.4%
1 to 1 million	52 000	3.0%	55 600	1.7%	56 400	3.1%	59 100	3.0%
Total	74 200	100%	79 700	100%	79 800	100%	82 800	100%