

**(iv) DISTRIBUTION OF INCOME EARNERS ON THE INCOME TAX FILE FOR 2005**

	<b>Exempt</b>	<b>Marginal Relief</b>	<b>Standard Rate</b>	<b>Higher Rate</b>	<b>Total</b>
<b>On a Pre-Budget Basis</b>	590,457 30.9%	13,735 0.7%	620,239 32.5%	685,848 35.9%	1,910,279
<b>On a Post-Budget Basis</b>	656,517 34.4%	11,947 0.6%	608,075 31.8%	633,740 33.2%	1,910,279

**Notes:**

The pre-Budget distribution forecasts the numbers of income earners, (assuming income growth for 2005), which would be in each tax band in 2005 if no Budget were introduced.

A jointly assessed married couple is treated as one tax case.