

(iv) DISTRIBUTION OF INCOME EARNERS ON THE INCOME TAX FILE FOR 2008

	Exempt (Standard rate liability fully covered by credits or Age Exemption Limits)	Paying tax at the standard rate* (including those whose liability at the higher rate is fully offset by credits)	Higher rate liability NOT fully offset by credits	Total
On a Pre-Budget Basis	838,990 35.89%	950,655 40.67%	547,955 23.44%	2,337,600
On a Post-Budget Basis	878,140 37.57%	954,930 40.85%	504,530 21.58%	2,337,600

Notes:

The pre-Budget distribution forecasts the numbers of income earners, (assuming income growth for 2008), which would be in each category in 2008 if no Budget changes were introduced.

A jointly assessed married couple is treated as one income earner.

* Includes those benefiting from the system of marginal relief taxation.