

*"The [OECD](#) presentation of different rates in table 1.7 [\[link here\]](#) is confusing, with some series (the 'combined' and 'top statutory' series) giving a top rate of 40% for 2010 suggesting data relate to the period prior to April 2010.*

*However the figure for 2010 in the 'all-in' series used in the article is based on a top marginal income tax rate of 50 per cent plus the 1 per cent National Insurance contribution above the Upper Earnings Limit.*

*This is easily confirmed by looking at the series from 2000, which shows the top rate rising from 40% to 41% between 2002 and 2003 (reflecting the 'NHS' increase to NI contributions announced in the 2002 budget, which applied to incomes above the Upper Earnings Limit) and then to 51% in 2009.*

*I can only assume that OECD uses different conventions in allocating rates to years for different series, which would be understandable as changes to local, payroll and national taxes may have different timings.*

*This hyperlinked [spreadsheet](#) shows the 'all-in' series from 2000 and should clear up any confusion regarding what is included in the UK figures.'*