Annex 2
(a)

| Wage-earning working <br> population | Year of assessment |  |  |  |
| :--- | :---: | :---: | :---: | :---: |
|  | $2006-2007$ | $2007-2008$ | $2008-2009$ | $2009-2010$ |
| Wage-earning workers not <br> required to pay salaries tax <br> (i) number <br> (ii) percentage of total <br> wage-earning workers | 2105000 | 3500000 | 3514000 | 3487000 |
| Wage-earning workers <br> required to pay salaries tax <br> (i) number <br> (ii) percentage of total <br> wage-earning workers | 2084000 <br> $59.5 \%$ | 2136000 | 2061000 |  |
| $50.8 \%$ | $59.1 \%$ |  |  |  |

(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 | 250000 | 0.17\% | 252000 | 0.08\% | 190000 | 0.00\% | 211000 | 0.04\% |
| 150,000 to 199,999 | 210000 | 0.72\% | 219000 | 0.33\% | 202000 | 0.00\% | 226000 | 0.23\% |
| 200,000 to 249,999 | 187000 | 1.38\% | 195000 | 0.63\% | 195000 | 0.11\% | 186000 | 0.51\% |
| 250,000 to 299,999 | 148000 | 1.74\% | 159000 | 0.84\% | 165000 | 0.89\% | 165000 | 1.28\% |
| 300,000 to 349,999 | 117000 | 2.22\% | 117000 | 0.95\% | 109000 | 1.59\% | 124000 | 1.88\% |
| 350,000 to 399,999 | 82000 | 2.34\% | 96000 | 1.17\% | 114000 | 2.50\% | 106000 | 2.70\% |
| 400,000 to 449,999 | 64000 | 2.81\% | 66000 | 1.29\% | 65000 | 2.57\% | 70000 | 2.68\% |
| 450,000 to 499,999 | 44000 | 2.64\% | 54000 | 1.61\% | 63000 | 3.29\% | 60000 | 3.29\% |
| 500,000 to 599,999 | 62000 | 5.75\% | 71000 | 3.72\% | 76000 | 6.34\% | 77000 | 6.26\% |
| 600,000 to 699,999 | 39000 | 5.48\% | 41000 | 3.72\% | 44000 | 5.49\% | 45000 | 5.39\% |
| 700,000 to 799,999 | 24000 | 4.48\% | 30000 | 3.97\% | 33000 | 5.52\% | 33000 | 5.14\% |
| 800,000 to 899,999 | 18000 | 4.35\% | 20000 | 3.54\% | 21000 | 4.34\% | 21000 | 4.19\% |
| 900,000 to 999,999 | 14000 | 4.06\% | 15000 | 3.33\% | 18000 | 4.56\% | 18000 | 4.36\% |
| above 1,000,000 | 66000 | 61.86\% | 81000 | 74.82\% | 83000 | 62.8\% | 84000 | 62.05\% |
| Total | 1325000 | 100\% | 1416000 | 100\% | 1378000 | 100\% | 1426000 | 100\% |

(d)

| Taxable profits (HK\$) | Year of assessment |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2006-2007 |  | 2007-2008 |  | 2008-2009 |  | 2009-2010 |  |
|  | $\begin{aligned} & \text { No. } \begin{array}{l} \text { Nor of } \\ \text { corporaions } \end{array} \end{aligned}$ | Their final profits tax as a percentage of total final profits tax | $\begin{aligned} & \hline \text { No. of } \\ & \text { corporations } \end{aligned}$ | Their final profits tax as percentage of total final frofits tax | $\mathrm{No}$. corporaions cof | $\begin{aligned} & \text { Their final } \\ & \text { profits ax } \\ & \text { as } \\ & \text { percentage } \\ & \text { of total } \\ & \text { final } \\ & \text { profits tax } \end{aligned}$ | No. of corporations | Their final profits tax as percentage of total final profits tax |
| above 50 million | 1000 | 67.4\% | 1200 | 72.6\% | 1100 | 67.2\% | 1100 | 68.7\% |
| $\begin{aligned} & \begin{array}{l} \text { above } 30 \text { million to } \\ 50 \text { million } \end{array} \end{aligned}$ | 600 | 5.4\% | 700 | 5.2\% | 600 | 5.6\% | 700 | 5.8\% |
| $\begin{aligned} & \text { above } 20 \text { million to } \\ & 30 \text { million } \end{aligned}$ | 800 | 4.4\% | 800 | 3.8\% | 800 | 4.3\% | 800 | 4.0\% |
| $\begin{array}{\|l\|} \hline \text { above } 10 \\ 20 \text { million } \end{array}$ | 2000 | 6.6\% | 2200 | 5.8\% | 2100 | 6.6\% | 2100 | 6.0\% |
| $\begin{aligned} & \text { above } 7.5 \text { million to } \\ & 10 \text { million } \end{aligned}$ | 1200 | 2.5\% | 1200 | 2.0\% | 1200 | 2.4\% | 1300 | 2.3\% |
| $\begin{aligned} & \text { above } 5 \text { million to } \\ & 7.5 \text { million } \end{aligned}$ | 2100 | 3.0\% | 2200 | 2.6\% | 2100 | 2.9\% | 2200 | 2.9\% |
| $\begin{aligned} & \text { above } 3 \text { million to } \\ & 5 \text { million } \end{aligned}$ | 3500 | 3.2\% | 3800 | 2.7\% | 3800 | 3.3\% | 3700 | 3.0\% |
| $\begin{aligned} & \begin{array}{l} \text { above } \\ 3 \text { million } \end{array} \end{aligned} \text { million to }$ | 3500 | 2.0\% | 3800 | 1.6\% | 3700 | 2.0\% | 3700 | 1.9\% |
| above 1 million to 2 million | 7500 | 2.5\% | 8200 | 2.0\% | 8000 | 2.6\% | 8100 | 2.4\% |
| 1 to 1 million | 52000 | 3.0\% | 55600 | 1.7\% | 56400 | 3.1\% | 59100 | 3.0\% |
| Total | 74200 | 100\% | 79700 | 100\% | 79800 | 100\% | 82800 | 100\% |

