

# Individual Income Tax Rates, 1982

By Dan Holik\*

The Economic Recovery Tax Act of 1981 brought about significant changes in the computation of both adjusted gross income (AGI) and tax for 1982. The deduction for a married couple when both work was introduced, and the eligibility requirements for individual retirement arrangements (IRA's) were expanded. More importantly, all the tax rate schedules were revised. Most tax rates were cut by about 10 percent from their 1980 levels, and the top rate was lowered to 50 percent [1]. The average total income tax reported per return for Tax Year 1982 was \$3,604, a \$99 decrease from Tax Year 1981, as shown in Figure A.

Reflecting both inflation and real economic growth, the adjusted gross income reported on taxable returns [2] rose by \$82.6 billion (4.8 percent) from Tax Year 1981 to Tax Year 1982 [3]. However, the AGI class of the median taxable return remained the same as for Tax Year 1981--between \$17,000 and \$19,000.

The average tax rate on all taxable returns fell from 16.5 percent of AGI for 1981 to 15.4 percent for 1982. The average tax rate on the median class of returns fell from 12.1 percent to 11.1 percent [4]. For further information on the number of returns, income tax, and average tax by size of AGI, see Table 3 of the Selected Statistical Series.

## CALCULATION OF TAXES FOR 1982

For Tax Year 1982, taxpayers used one of four different tax rate schedules [5], depending on the taxpayer's filing status. There were separate schedules for: married persons filing joint returns (and those claiming surviving spouse status); a married person filing a return separately from his or her spouse; individuals qualifying as heads of households; and single individuals. Each of these rate schedules contained rates ranging from 0 through 50 percent.

Figure A.--Taxable Returns: Adjusted Gross Income, Total Income Tax, Average Total Income Tax, and Average Tax Rate, 1979-1982

Tax Year	Total number of returns	Taxable returns	Nontaxable returns	Adjusted gross income (billions)
	(1)	(2)	(3)	(4)
1979 .....	92,694,302	71,694,983	20,999,319	\$1,402
1980 .....	93,902,469	73,906,244	19,996,225	1,556
1981 .....	95,396,123	76,724,724	18,671,399	1,721
1982 .....	95,337,432	77,035,300	18,302,132	1,804

  

Tax Year	Total income tax (billions)	Average total income tax (dollars per return)	Average tax rate
	(5)	(6)	(7)
1979 .....	\$214	\$2,992	15.3%
1980 .....	250	3,387	16.1
1981 .....	284	3,703	16.5
1982 .....	278	3,604	15.4

NOTE: The average total income tax per return and average tax rate were calculated before rounding.

\*Individual Returns Analysis Section. Prepared under the direction of David Paris, Chief.

The application of different tax rates from a tax rate schedule to a particular return is illustrated by the example presented in Figure B, which shows how tax was calculated for 1982 for a typical married couple filing a joint return having an adjusted gross income of \$21,025. Taxpayers who filed joint returns for Tax Year 1982 had a tax rate of zero percent applied to the first \$3,400 of income subject to tax, a rate of 12 percent applied to the next \$2,100, a rate of 14 percent applied to the next \$2,100, and so forth.

Figure B.--Calculation of Tax, Joint Return With Income Subject to Tax at Regular Rates, 1982

Adjusted gross income .....	\$21,025
Exemption amount (2 X \$1,000) .....	-2,000
Income subject to tax .....	\$19,025

Derivation of Tax Computed  
from Tax Rate Schedule Y:

First \$3,400 taxed at 0% .....	\$0
Next \$2,100 taxed at 12% .....	252
Next \$2,100 taxed at 14% .....	294
Next \$4,300 taxed at 16% .....	688
Next \$4,100 taxed at 19% .....	779
Next \$3,025 taxed at 22% .....	666
<u>\$19,025</u>	

Tax ..... \$2,679

To simplify tax computation and reduce errors, taxpayers having less than \$50,000 of income subject to tax and who did not "income average" were required to use the 1982 Tax Table to determine tax instead of using Tax Rate Schedule Y. According to the 1982 Tax Table, the tax for married taxpayers filing a joint return with \$19,025 of income was \$2,679. The tax as shown in the tax table is equal to the tax on the midpoint of the bracket, as calculated from the appropriate tax rate schedule, rounded to the nearest whole dollar. In this example, the tax was computed on the midpoint (\$19,025) of the \$19,000 to \$19,050 bracket.

The regular and income averaging methods of tax computation were the only methods of tax computation available for Tax Year 1982 [5]. Choice of the income averaging computation permitted part of an unusually large amount of income for 1982 to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if taxpayers had computed their tax using the regular method. If the income averaging computation was used, the income tax before credits had to be computed from the tax rate schedules rather than the Tax Tables.

#### Marginal Tax Rates

As shown in Figure B, a particular return can have portions of income taxed at different

rates. However, each return has only one marginal tax rate, which is the highest tax rate applied to that return. In Figure B, the taxpayers had portions of income taxed at six tax rates ranging from 0 percent to 22 percent. The marginal tax rate is the highest rate used, in this instance 22 percent.

Marginal tax rate data for Tax Year 1982 are presented in Tables 1 and 2 [6]. Returns are classified by two different methods in Table 1. In columns 1 through 9, a return is classified by the marginal or highest rate. For example, Table 1, line 11, column 1, shows that there were 5,855,086 returns for which the marginal tax rate was 25 percent, while columns 5 and 6 show that, for those returns, the amount of tax generated at the 12 percent through 25 percent rates totaled \$20.1 billion and the amount of tax generated solely at the marginal rate of 25 percent totaled \$3.1 billion. (Note: Dollar amounts presented in this section and in the tables have been rounded during processing.) In columns 10 through 12, a return is classified by each rate that generated a tax. For example, line 11, columns 10, 11, and 12, shows that 22,051,871 returns had income taxed at a 25 percent rate; \$83 billion of this income was taxed at the 25 percent rate, and \$20.7 billion of income tax was generated at the 25 percent tax rate, respectively.

The amount of tax generated for each specific tax rate ranging from 12 to 50 percent, as well as the corresponding number of returns and the amount of income subject to tax, are presented in Table 2. These data are classified by size of adjusted gross income (AGI). For example, line 9, columns 1, 7, 8 and 9, show that of the 5,161,544 returns with an AGI between \$14,000 and \$16,000 and income subject to tax for Tax Year 1982, 5,139,175 returns had a portion of their income taxed at the 12 percent rate. These 5,139,175 returns had \$8.6 billion of income subject to tax and generated \$1.0 billion of tax at the 12 percent rate.

#### Definitions

Individual income tax concepts are complex, and complete definitions of all tax concepts are beyond the scope of this article. Extensive definitions of the technical terms used in this article and tables--for example, income subject to tax, tax generated and income averaging, may be found in the Statistics of Income--1982, Individual Income Tax Returns. The following list presents brief definitions of the major tax concepts discussed in this article.

Adjusted Gross Income--Adjusted gross income (AGI) was computed by subtracting statutory adjustments from total income recognized under the tax code.

Total Income Tax--Total income tax was the sum of income tax after credits and the addi-

tional tax for tax preferences (minimum and alternative minimum taxes).

Average Tax Rate.--The average tax rate presented in this article was the ratio of total income tax to adjusted gross income.

Marginal Tax Rate.--The marginal tax rate was the highest tax rate applied to a portion of income from a return.

Income Subject To Tax.--For taxpayers using the regular tax computation method, income subject to tax was identical to "taxable income" (adjusted gross income less the personal exemption amount and excess itemized deductions). For taxpayers using the income averaging method, income subject to tax was specially computed for the statistics by imputing income from the tax reported.

Tax Generated.--Tax generated was the tax computed from the tax rate schedules on tax tables on the amount of income subject to tax. For most returns (those without one of the "taxes from special computations"), tax generated equalled income tax before credits.

#### DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed for Tax Year 1982. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; state for which filed; adjusted gross income or deficit, or largest of selected sources of income or loss; and size of business plus farm receipts. Returns were selected at rates ranging from 0.05 percent to 100 percent, resulting in 88,277 returns being selected from a population of 95,608,582.

As the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, error. To make proper use of the statistical data provided, one must know the magnitude of the potential sampling error.

The following table presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data.

For a number other than those shown, the corresponding CV's can be estimated by interpolation.

<u>Number of Returns</u>	<u>Approximate Coefficient of Variation</u>
12,478,000	0.02
1,996,500	0.05
499,100	0.10
124,800	0.20
55,500	0.30
20,000	0.50

The reliability of estimates based on samples, the use of coefficients of variation for evaluating the precision of sample estimates, and nonsampling error considerations are discussed in the Appendix.

#### NOTES AND REFERENCES

- [1] For further information on tax law changes for 1982, see the Statistics of Income--1982 Individual Income Tax Returns.
- [2] A return was considered to be taxable if "total income tax" (the sum of income tax after credits and additional tax for tax preferences) was present.
- [3] Adjusted gross income (AGI) reported on taxable returns rose by 4.8 percent even though total statutory adjustments used to reduce AGI, as reported on taxable returns, increased by 111 percent from \$29.1 billion for Tax Year 1981 to \$61.4 billion for 1982. The increase in total statutory adjustments to income reflected, in part, the introduction of the deduction for a married couple when both work and the expansion of the eligibility requirements for IRA's.
- [4] Individual income tax rate data for 1983 will be released in a forthcoming Statistics of Income Supplemental Report.
- [5] In addition, certain income and deduction items, "tax preferences," were given special treatment in the computation of tax, and were subject to the alternative minimum and minimum taxes instead of taxes computed from the tax rate schedules. For Tax Year 1982, the minimum tax was a 15-percent tax imposed on certain "tax preferences," while the alternative minimum tax was imposed on "alternative minimum taxable income" at three rates (0, 10, and 20 percent).
- [6] Tables 1 and 2 use the concept of income subject to tax, and include returns with the regular or the income averaging tax computation. For returns with the regular method of tax computation, income subject

## Individual Income Tax Rates, 1982

to tax was the amount taxpayers applied to tax tables or the tax rate schedules to determine tax generated. Income averaging returns are shown in the same manner as returns with the regular tax computation, except that an imputed income subject to tax is used in determining the marginal tax rate.

Tables 1 and 2 do not include any tax attributable to the minimum tax or the alternative minimum tax. These taxes were computed on a different base. For further information on the minimum and alternative minimum taxes, see the Statistics of Income--1982 Individual Income Tax Returns.

**Table 1—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at which Tax was Computed**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	All returns											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>All marginal rates .....</b>	<b>89,717,836</b>	<b>1,864,220,823</b>	<b>1,467,447,523</b>	<b>227,228,441</b>	<b>283,400,823</b>	<b>72,724,677</b>	<b>276,051,221</b>	<b>14.8</b>	<b>18.8</b>	<b>89,717,836</b>	<b>1,467,447,523</b>	<b>283,400,823</b>
0 percent .....	10,388,244	37,581,102	13,971,429	13,971,429	—	—	27,387	0.1	0.2	89,717,836	241,470,823	—
12 percent .....	6,286,967	38,244,446	21,684,809	4,948,949	590,902	593,874	400,710	1.0	1.8	79,329,592	130,603,004	15,672,361
14 percent .....	5,871,350	47,272,806	30,336,082	4,724,398	1,824,868	661,416	1,518,349	3.2	5.0	73,042,625	118,227,692	16,551,877
16 percent .....	10,889,030	117,800,548	83,560,891	16,954,675	7,373,040	2,712,748	6,919,249	5.9	8.3	67,171,275	205,833,605	32,933,377
17 percent .....	3,709,594	32,772,733	27,695,120	3,583,330	2,862,724	609,166	2,826,557	8.6	10.2	19,761,865	35,687,872	6,066,938
19 percent .....	8,668,374	136,924,347	104,678,343	14,108,077	12,296,878	2,680,535	11,840,485	8.6	11.3	48,642,364	154,262,923	29,309,955
20 percent .....	20 percent .....	16,488,990	12,660,579	1,827,174	1,483,185	365,435	1,363,679	8.3	10.8	3,930,287	10,150,885	2,030,177
22 percent .....	8,920,583	177,054,451	139,436,454	15,215,396	13,073,377	3,347,387	18,559,629	10.5	13.3	42,659,058	133,356,649	29,338,463
23 percent .....	2,859,565	47,527,196	41,294,462	3,180,867	6,230,748	731,599	6,160,652	13.0	14.9	11,686,604	22,923,273	5,272,353
25 percent .....	5,855,066	185,440,928	129,356,744	12,333,851	20,096,214	3,083,463	19,527,028	11.8	15.1	22,051,871	82,963,853	20,740,963
27 percent .....	2,417,982	44,901,468	39,900,449	3,630,748	6,612,941	980,302	6,567,977	14.6	16.5	7,731,017	20,632,460	5,570,764
28 percent .....	581,828	14,792,363	11,922,008	1,333,574	2,094,130	373,401	2,051,260	13.9	17.2	1,096,022	4,056,802	1,136,465
29 percent .....	5,841,340	196,079,228	157,301,733	14,670,798	27,657,951	4,254,531	27,092,457	13.8	17.2	16,196,785	69,018,415	20,015,340
31 percent .....	2,808,357	66,057,175	58,122,938	7,010,841	11,141,727	2,173,361	11,049,074	16.7	19.0	5,313,035	20,285,634	6,288,547
32 percent .....	309,597	9,627,174	7,988,987	713,458	1,603,384	226,307	1,579,484	16.4	19.8	514,194	1,797,822	575,303
33 percent .....	3,980,598	156,915,419	127,416,911	9,676,910	25,140,644	3,193,380	24,646,417	15.7	19.3	10,355,445	43,154,081	14,240,847
35 percent .....	1,294,350	37,725,706	33,390,846	2,973,421	7,300,782	1,040,697	7,214,454	19.1	21.6	2,504,878	9,388,159	3,285,856
38 percent .....	94,465	3,517,834	2,971,014	250,422	674,926	95,160	665,290	18.9	22.4	204,597	834,121	316,966
39 percent .....	3,716,793	178,428,148	145,593,208	15,790,920	33,160,537	6,158,459	32,517,836	18.2	22.3	6,374,847	43,657,017	17,026,236
40 percent .....	503,840	18,067,474	15,626,902	1,116,310	3,818,018	446,524	3,801,942	21.0	24.3	1,210,328	4,860,696	1,944,278
41 percent .....	60,884	2,872,017	2,298,173	222,092	587,345	91,058	570,000	19.8	24.8	110,132	744,121	305,089
44 percent .....	1,739,354	102,534,219	83,753,571	8,666,109	22,690,463	3,813,088	22,225,943	21.7	26.5	3,364,542	29,012,757	12,765,613
49 percent .....	733,691	62,475,406	50,298,779	7,155,616	16,219,099	3,506,252	15,739,335	25.2	31.3	1,304,904	21,362,750	10,467,748
50 percent .....	940,745	153,119,645	126,187,291	63,169,077	52,866,939	31,584,538	51,186,027	33.4	40.6	940,745	63,169,077	31,584,538
Tax rate classes	Joint returns and returns of surviving spouses											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>All marginal rates .....</b>	<b>44,059,584</b>	<b>1,310,168,160</b>	<b>1,011,530,793</b>	<b>156,175,206</b>	<b>206,679,292</b>	<b>53,848,892</b>	<b>200,906,461</b>	<b>15.3</b>	<b>19.9</b>	<b>44,059,584</b>	<b>1,011,530,793</b>	<b>206,679,292</b>
0 percent .....	2,618,970	17,560,370	5,029,258	5,029,258	—	—	27,220	0.2	0.5	44,059,584	145,927,346	—
12 percent .....	2,107,793	19,134,857	9,337,886	2,172,515	259,714	260,702	173,580	0.9	1.9	41,440,614	84,771,439	10,172,573
14 percent .....	2,201,799	24,670,152	14,457,817	2,348,362	882,505	328,771	788,619	3.2	5.5	39,332,821	80,323,508	11,245,291
16 percent .....	5,194,426	75,555,919	50,841,074	11,163,580	4,619,793	1,786,173	4,317,247	5.7	8.5	37,131,022	148,490,943	23,758,551
17 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
19 percent .....	5,080,843	97,792,363	70,698,527	10,236,819	8,212,135	1,944,996	7,791,351	8.0	11.0	31,936,596	120,345,406	22,865,627
20 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
22 percent .....	5,216,576	123,927,662	94,526,522	11,061,433	12,931,760	2,433,515	12,511,509	10.1	13.2	26,855,753	101,945,976	22,428,115
23 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
25 percent .....	5,731,416	163,756,391	127,971,032	12,197,207	19,880,497	3,049,302	19,321,485	11.8	15.1	21,639,177	82,191,355	20,547,839
27 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
28 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
29 percent .....	5,754,671	194,688,685	156,121,685	14,556,778	27,449,990	4,221,466	26,889,563	13.8	17.2	15,907,761	68,368,155	19,826,765
31 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
32 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
33 percent .....	3,895,042	155,185,617	126,038,501	9,577,562	24,869,464	3,160,595	24,378,686	15.7	19.3	10,153,090	42,745,216	14,105,921
35 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
38 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
39 percent .....	3,658,348	177,071,938	144,428,614	15,654,959	32,893,541	6,105,434	32,270,636	18.2	22.3	6,258,048	43,211,779	16,852,594
40 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
41 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
44 percent .....	1,374,777	87,332,727	70,647,734	7,682,992	19,130,598	3,380,517	18,716,001	21.4	26.5	2,599,700	25,076,899	11,033,835
49 percent .....	691,990	60,215,712	48,464,448	6,945,048	15,654,351	3,403,074	15,182,305	25.2	31.3	1,224,923	20,588,133	10,088,185
50 percent .....	532,933	113,275,766	93,167,694	47,548,693	39,894,945	23,774,347	38,538,259	34.0	41.4	532,933	47,548,693	23,774,347

Footnotes at end of table.

**Table 1—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at which Tax was Computed — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	Separate returns of husbands and wives											
	Classified by the highest marginal rate at which tax was computed								Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
<b>All marginal rates .....</b>	<b>1,055,322</b>	<b>13,864,891</b>	<b>10,884,397</b>	<b>2,153,047</b>	<b>2,313,561</b>	<b>759,221</b>	<b>2,219,077</b>	<b>16.0</b>	<b>20.4</b>	<b>1,055,322</b>	<b>10,884,397</b>	<b>2,313,561</b>
0 percent .....	149,750	369,377	147,396	147,396	—	—	—	—	—	1,055,322	1,686,869	—
12 percent .....	69,233	302,187	148,704	31,080	3,691	3,730	3,643	1.2	2.5	905,572	909,236	109,108
14 percent .....	56,490	330,795	190,518	35,242	12,017	4,934	11,842	3.6	6.2	836,339	854,083	119,572
16 percent .....	126,352	947,778	614,807	135,169	56,061	21,627	54,392	5.7	8.8	779,849	1,540,187	246,430
17 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
19 percent .....	150,754	1,287,765	1,057,133	160,180	123,369	30,434	120,610	9.4	11.4	653,497	1,190,803	226,253
20 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
22 percent .....	90,049	1,093,110	823,564	103,172	113,298	22,698	111,732	10.2	13.6	502,743	969,829	213,362
23 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
25 percent .....	123,670	1,684,537	1,385,712	136,645	215,717	34,161	205,543	12.2	14.8	412,694	772,497	193,124
27 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
28 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
29 percent .....	86,669	1,390,543	1,180,048	114,019	207,961	33,066	202,894	14.6	17.2	289,024	650,260	168,575
31 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
32 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
33 percent .....	85,556	1,729,802	1,378,410	99,348	271,180	32,785	267,731	15.5	19.4	202,355	408,865	134,926
35 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
38 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
39 percent .....	58,445	1,356,210	1,164,594	135,962	266,996	53,025	247,200	18.2	21.2	116,799	445,238	173,643
40 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
41 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
44 percent .....	27,621	816,619	700,593	68,072	188,168	29,952	187,768	23.0	26.8	58,354	286,277	125,962
49 percent .....	16,345	637,839	547,463	57,113	172,672	27,985	172,675	27.1	31.5	30,733	241,279	118,227
50 percent .....	14,388	1,918,330	1,545,457	929,650	682,431	464,825	633,046	33.0	41.0	14,388	929,650	464,825

  

Tax rate classes	Returns of heads of households											
	Classified by the highest marginal rate at which tax was computed								Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>All marginal rates .....</b>	<b>7,794,843</b>	<b>111,518,645</b>	<b>82,874,213</b>	<b>12,705,021</b>	<b>12,758,522</b>	<b>3,019,664</b>	<b>11,968,253</b>	<b>10.7</b>	<b>14.4</b>	<b>7,794,843</b>	<b>82,874,213</b>	<b>12,758,522</b>
0 percent .....	844,476	3,701,055	1,025,564	1,025,564	—	—	—	—	—	7,794,843	17,011,408	—
12 percent .....	934,203	6,247,488	3,182,587	1,033,920	123,636	124,070	24,815	0.4	0.8	6,950,367	13,667,865	1,640,144
14 percent .....	1,062,617	9,238,563	5,780,821	1,105,306	422,026	154,743	221,060	2.4	3.8	6,016,164	11,507,755	1,611,086
16 percent .....	1,023,260	10,838,296	7,735,553	1,084,363	731,714	173,498	622,717	5.7	8.1	4,953,547	9,730,994	1,556,959
17 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
19 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
20 percent .....	1,245,219	16,488,990	12,660,579	1,827,174	1,483,185	365,435	1,363,679	8.3	10.8	3,930,287	10,150,885	2,030,177
22 percent .....	1,004,901	16,873,637	13,260,278	1,402,446	1,833,452	308,538	1,769,350	10.5	13.3	2,685,068	6,778,980	1,491,376
23 percent .....	584,145	11,879,677	9,673,126	912,448	1,507,508	209,863	1,462,477	12.3	15.1	1,680,167	4,419,719	1,016,535
25 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
27 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
28 percent .....	581,828	14,792,363	11,922,008	1,333,574	2,094,130	373,401	2,051,260	13.9	17.2	1,096,022	4,058,802	1,136,465
29 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
31 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
32 percent .....	309,597	9,627,174	7,988,987	713,458	1,603,384	228,307	1,579,484	16.4	19.8	514,194	1,797,822	575,303
33 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
35 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
38 percent .....	94,465	3,517,834	2,971,014	250,422	674,926	95,160	665,290	18.9	22.4	204,597	834,121	316,966
39 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
40 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
41 percent .....	60,884	2,872,017	2,298,173	222,092	587,345	91,058	570,000	19.8	24.8	110,132	744,121	305,089
44 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
49 percent .....	25,356	1,621,856	1,286,868	153,455	392,076	75,193	384,354	23.7	29.9	49,248	533,338	261,336
50 percent .....	23,892	3,819,695	3,088,655	1,640,800	1,305,140	820,400	1,253,767	32.8	40.6	23,892	1,640,800	820,400

Footnotes at end of table.

**Table 1—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at which Tax was Computed — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	Returns of single persons											
	Classified by the highest marginal rate at which tax was computed								Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
<b>All marginal rates .....</b>	<b>36,808,087</b>	<b>428,669,127</b>	<b>362,158,119</b>	<b>56,195,166</b>	<b>61,649,449</b>	<b>15,096,899</b>	<b>60,957,430</b>	<b>14.2</b>	<b>16.8</b>	<b>36,808,087</b>	<b>362,158,119</b>	<b>61,649,449</b>
0 percent .....	6,775,048	15,950,301	7,769,211	7,769,211	—	—	167	( )	( )	36,808,087	76,845,200	—
12 percent .....	3,175,738	12,559,914	9,015,631	1,711,434	203,861	205,372	198,672	1.6	2.2	30,033,039	31,254,465	3,750,536
14 percent .....	2,550,444	13,033,295	9,906,926	1,235,489	508,321	172,968	496,829	3.8	5.0	26,857,301	25,542,346	3,575,928
16 percent .....	4,544,992	30,458,554	24,569,457	4,571,564	1,965,473	731,450	1,924,893	6.3	7.8	24,306,857	46,071,480	7,371,437
17 percent .....	3,709,594	32,772,733	27,695,120	3,563,330	2,862,724	609,166	2,826,557	8.6	10.2	19,761,865	35,687,872	6,066,938
19 percent .....	3,436,777	37,844,218	32,922,683	3,711,077	3,961,374	705,105	3,928,524	10.4	11.9	16,052,271	32,726,714	6,218,076
20 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
22 percent .....	2,609,057	35,160,043	30,826,090	2,648,346	4,194,868	582,636	4,167,037	11.9	13.5	12,615,494	23,661,864	5,205,610
23 percent .....	2,275,420	35,647,519	31,621,337	2,268,419	4,723,239	521,736	4,698,175	13.2	14.9	10,006,437	18,503,554	4,255,818
25 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
27 percent .....	2,417,882	44,901,468	39,900,449	3,630,748	6,612,941	980,302	6,567,977	14.6	16.5	7,731,017	20,632,460	5,570,764
28 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
29 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
31 percent .....	2,808,357	66,057,175	58,122,938	7,010,841	11,141,727	2,173,361	11,049,074	16.7	19.0	5,313,035	20,285,634	6,288,547
32 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
33 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
35 percent .....	1,294,350	37,725,706	33,390,646	2,973,421	7,300,782	1,040,697	7,214,454	19.1	21.6	2,504,678	9,388,159	3,285,856
38 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
39 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
40 percent .....	503,840	18,067,474	15,626,902	1,116,310	3,818,018	446,524	3,801,942	21.0	24.3	1,210,328	4,860,696	1,944,278
41 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
44 percent .....	336,956	14,384,872	12,405,244	915,045	3,371,697	402,620	3,322,174	23.1	26.8	706,488	3,649,582	1,605,816
49 percent .....	—	—	—	—	—	—	—	—	—	—	—	—
50 percent .....	369,532	34,105,854	28,385,485	13,049,933	10,984,423	6,524,967	10,760,955	31.6	37.9	369,532	13,049,933	6,524,967

<sup>1</sup> Less than 0.05 percent

NOTE: Detail may not add to total because of rounding.

**Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Tax generated at specified rate							
					0 percent		12 percent			14 percent		
					Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>Total</b> .....	<b>89,717,836</b>	<b>1,473,348,899</b>	<b>1,467,447,523</b>	<b>283,400,823</b>	<b>89,717,836</b>	<b>241,470,823</b>	<b>79,329,592</b>	<b>130,603,004</b>	<b>15,672,361</b>	<b>73,042,625</b>	<b>118,227,692</b>	<b>16,551,877</b>
Under \$2,000 .....	3,039,309	2,144,010	2,144,599	11,337	3,039,309	2,049,361	235,647	95,238	11,429	—	—	—
\$2,000 under \$4,000 .....	6,383,269	11,772,682	11,773,437	120,114	6,383,269	10,797,267	1,856,255	818,391	98,207	191,286	124,401	17,416
\$4,000 under \$6,000 .....	6,795,407	22,941,674	22,961,370	1,049,734	6,795,407	14,775,873	5,292,817	5,270,703	632,484	3,539,335	2,335,281	326,939
\$6,000 under \$8,000 .....	6,454,082	31,312,673	31,358,545	2,171,288	6,454,082	15,684,085	5,486,781	6,398,733	767,848	4,314,884	4,037,247	565,215
\$8,000 under \$10,000 .....	6,860,454	45,875,080	45,906,276	4,115,747	6,860,454	17,456,786	6,569,966	9,070,124	1,088,415	5,649,214	6,276,508	878,711
\$10,000 under \$12,000 .....	6,056,976	50,847,437	50,884,474	5,226,004	6,056,976	16,056,087	5,926,784	9,268,234	1,112,188	5,639,395	7,850,572	1,099,080
\$12,000 under \$14,000 .....	5,500,866	56,124,856	56,098,045	6,473,859	5,500,866	14,941,805	5,434,416	8,761,269	1,051,352	5,329,455	8,152,790	1,141,391
\$14,000 under \$16,000 .....	5,161,544	61,955,663	61,895,947	7,790,548	5,161,544	14,308,377	5,139,175	8,614,499	1,033,740	5,068,123	8,215,266	1,150,137
\$16,000 under \$18,000 .....	4,248,321	58,463,029	58,369,181	7,864,417	4,248,321	12,068,340	4,226,264	7,193,826	863,259	4,202,518	6,955,988	973,838
\$18,000 under \$20,000 .....	3,763,450	57,724,460	57,601,177	8,138,157	3,763,450	10,983,340	3,740,439	6,598,383	791,806	3,727,995	6,434,775	900,868
\$20,000 under \$25,000 .....	8,787,878	160,094,739	159,724,373	24,709,854	8,787,878	26,225,081	8,770,432	15,768,353	1,892,202	8,740,829	15,449,959	2,162,994
\$25,000 under \$30,000 .....	7,615,985	169,726,189	169,115,513	28,383,055	7,615,985	23,806,948	7,606,963	14,531,772	1,743,813	7,602,983	14,373,793	2,012,331
\$30,000 under \$40,000 .....	9,857,320	273,419,461	272,208,809	50,937,491	9,857,320	32,022,998	9,854,303	19,646,720	2,357,606	9,850,872	19,530,010	2,734,761
\$40,000 under \$50,000 .....	4,706,630	166,018,176	164,920,429	35,667,237	4,706,630	15,561,798	4,704,208	9,546,097	1,145,532	4,702,269	9,509,426	1,331,320
\$50,000 under \$75,000 .....	3,050,636	141,376,967	140,067,043	36,576,650	3,050,636	10,040,909	3,049,965	6,150,573	738,069	3,049,206	6,122,726	857,182
\$75,000 under \$100,000 .....	698,495	46,720,423	46,192,123	14,882,384	698,495	2,288,014	698,188	1,400,383	168,046	697,699	1,393,444	195,082
\$100,000 under \$200,000 .....	568,630	58,939,775	58,362,676	22,372,450	568,630	1,857,218	568,445	1,135,726	136,287	568,067	1,129,427	158,120
\$200,000 under \$500,000 .....	139,605	31,960,589	31,838,382	14,243,280	139,605	453,365	139,589	277,121	33,255	139,540	275,581	38,581
\$500,000 under \$1,000,000 .....	20,578	11,042,155	11,057,995	5,282,932	20,578	66,409	20,575	40,541	4,865	20,575	40,292	5,641
\$1,000,000 or more .....	8,381	14,888,860	14,967,130	7,384,285	8,381	26,763	8,380	16,318	1,958	8,380	16,205	2,269

  

Size of adjusted gross income	Tax generated at specified rate—Continued											
	16 percent			17 percent			19 percent			20 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>Total</b> .....	<b>67,171,275</b>	<b>205,833,605</b>	<b>32,933,377</b>	<b>19,761,965</b>	<b>35,687,872</b>	<b>6,066,938</b>	<b>48,642,364</b>	<b>154,262,923</b>	<b>29,309,955</b>	<b>3,930,287</b>	<b>10,150,885</b>	<b>2,030,177</b>
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	89,906	33,378	5,340	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	1,251,907	563,362	90,138	*44,929	*15,984	*2,717	*4,992	*454	*86	—	—	—
\$6,000 under \$8,000 .....	3,607,706	5,028,494	804,559	696,440	187,204	31,825	50,665	23,925	4,546	—	—	—
\$8,000 under \$10,000 .....	4,450,189	8,322,746	1,331,639	3,399,716	4,422,875	751,889	812,158	354,874	67,426	*9,985	*1,503	*301
\$10,000 under \$12,000 .....	4,683,702	8,302,162	1,328,346	2,742,128	5,371,690	913,187	2,631,565	3,596,762	683,385	327,638	230,145	46,029
\$12,000 under \$14,000 .....	4,976,323	10,499,325	1,679,892	2,429,312	4,819,294	819,280	2,475,054	5,388,354	1,023,407	609,084	1,032,434	206,487
\$14,000 under \$16,000 .....	4,940,056	13,027,237	2,084,358	2,008,415	4,005,055	680,859	2,859,178	5,354,870	1,017,425	708,348	1,950,289	390,058
\$16,000 under \$18,000 .....	4,153,768	12,562,809	2,010,049	1,603,911	3,204,943	544,840	3,212,831	6,584,270	1,251,011	449,736	1,327,157	265,431
\$18,000 under \$20,000 .....	3,694,454	12,099,769	1,935,963	1,174,828	2,345,585	398,749	3,127,510	8,580,634	1,630,320	348,907	1,049,480	209,896
\$20,000 under \$25,000 .....	8,705,966	30,014,676	4,802,348	2,539,671	5,073,310	862,463	7,834,884	25,702,900	4,883,551	629,775	1,935,086	387,017
\$25,000 under \$30,000 .....	7,592,835	28,468,940	4,555,030	1,403,597	2,804,443	476,755	7,097,257	26,088,509	4,956,817	424,334	1,315,435	263,087
\$30,000 under \$40,000 .....	9,843,736	39,333,732	6,293,397	1,011,464	2,022,185	343,772	9,505,962	36,927,614	7,016,247	289,283	896,468	179,294
\$40,000 under \$50,000 .....	4,699,723	19,329,920	3,092,787	328,802	657,303	111,741	4,623,679	18,326,916	3,482,114	65,407	202,762	40,552
\$50,000 under \$75,000 .....	3,047,525	12,454,096	1,992,655	243,991	486,679	82,735	3,000,492	11,834,445	2,248,545	42,018	130,232	26,046
\$75,000 under \$100,000 .....	697,344	2,828,078	452,492	62,888	125,776	21,382	684,241	2,682,373	509,651	12,601	39,063	7,813
\$100,000 under \$200,000 .....	567,686	2,291,343	366,615	54,560	109,120	18,550	556,911	2,177,837	413,789	9,727	30,154	6,031
\$200,000 under \$500,000 .....	139,498	559,126	89,460	14,623	29,246	4,972	136,722	531,475	100,980	2,758	8,550	1,710
\$500,000 under \$1,000,000 .....	20,571	81,635	13,062	2,465	4,930	838	20,103	77,589	14,742	466	1,445	289
\$1,000,000 or more .....	8,380	32,779	5,245	1,125	2,250	383	8,160	31,122	5,913	220	682	136

Footnotes at end of table.



**Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate — Continued											
	22 percent			23 percent			25 percent			27 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
<b>Total</b> .....	<b>42,659,058</b>	<b>133,356,649</b>	<b>29,338,463</b>	<b>11,686,604</b>	<b>22,923,273</b>	<b>5,272,353</b>	<b>22,051,871</b>	<b>82,963,853</b>	<b>20,740,963</b>	<b>7,731,017</b>	<b>20,632,460</b>	<b>5,570,764</b>
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	*6,430	*2,688	*591	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	336,965	187,640	41,281	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	2,134,420	2,390,765	525,968	85,725	7,442	1,712	68,878	98,353	24,588	—	—	—
\$14,000 under \$16,000 .....	2,507,336	4,561,948	1,003,629	1,709,498	1,686,810	387,966	64,152	115,871	28,968	*16,378	*7,981	*2,155
\$16,000 under \$18,000 .....	2,044,938	4,238,338	932,434	1,613,953	2,973,632	683,935	42,925	90,218	22,555	1,164,067	1,071,257	289,239
\$18,000 under \$20,000 .....	2,186,606	3,974,236	874,332	1,356,951	2,643,144	607,923	61,703	130,839	32,710	1,048,700	2,445,969	660,412
\$20,000 under \$25,000 .....	7,332,721	18,195,232	4,002,951	3,003,161	6,564,447	1,509,823	1,050,697	1,178,208	294,552	2,424,808	7,336,486	1,980,851
\$25,000 under \$30,000 .....	7,273,703	25,436,795	5,596,095	1,794,886	4,153,711	955,354	4,378,621	12,303,417	3,075,854	1,374,514	4,343,503	1,172,746
\$30,000 under \$40,000 .....	9,700,288	37,741,835	8,303,204	1,289,468	3,000,743	690,171	8,094,969	32,952,133	8,238,033	1,003,866	3,184,261	862,450
\$40,000 under \$50,000 .....	4,673,604	18,803,099	4,136,682	388,191	885,377	203,637	4,253,295	18,535,096	4,633,774	321,695	1,026,947	277,276
\$50,000 under \$75,000 .....	3,033,889	12,157,777	2,674,711	283,605	641,220	147,481	2,741,312	11,998,333	2,999,583	241,633	773,179	208,758
\$75,000 under \$100,000 .....	694,236	2,760,271	607,260	75,482	172,336	39,637	616,393	2,702,663	675,666	62,863	200,903	54,244
\$100,000 under \$200,000 .....	565,589	2,244,129	493,708	64,030	145,163	33,387	500,897	2,195,553	548,888	54,303	173,765	46,917
\$200,000 under \$500,000 .....	139,389	549,279	120,841	17,379	39,516	9,089	121,978	533,694	133,424	14,603	46,730	12,617
\$500,000 under \$1,000,000 .....	20,567	80,330	17,673	2,930	6,666	1,533	17,628	77,127	19,282	2,464	7,885	2,129
\$1,000,000 or more .....	8,377	32,288	7,103	1,345	3,066	705	7,031	30,607	7,652	1,123	3,594	970

  

Size of adjusted gross income	Tax generated at specified rate — Continued											
	28 percent			29 percent			31 percent			32 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>Total</b> .....	<b>1,096,022</b>	<b>4,058,802</b>	<b>1,136,465</b>	<b>16,196,785</b>	<b>69,018,415</b>	<b>20,015,340</b>	<b>5,313,035</b>	<b>20,285,634</b>	<b>6,288,547</b>	<b>514,194</b>	<b>1,797,822</b>	<b>575,303</b>
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	*20,256	*8,446	*2,449	—	—	—	—	—	—
\$14,000 under \$16,000 .....	—	—	—	37,367	47,801	13,862	—	—	—	—	—	—
\$16,000 under \$18,000 .....	—	—	—	31,678	74,955	21,737	—	—	—	—	—	—
\$18,000 under \$20,000 .....	*9,984	*11,102	*3,109	56,711	145,990	42,337	221,521	76,996	23,869	—	—	—
\$20,000 under \$25,000 .....	311,747	548,546	153,593	63,264	161,736	46,903	2,070,397	5,375,741	1,666,480	*3,359	*4,535	*1,451
\$25,000 under \$30,000 .....	367,301	1,439,088	402,945	1,195,318	1,509,998	437,899	1,334,862	6,192,230	1,919,591	151,503	283,077	90,585
\$30,000 under \$40,000 .....	274,516	1,371,420	383,998	6,648,830	24,931,266	7,230,067	992,152	4,988,010	1,546,283	233,940	886,743	283,758
\$40,000 under \$50,000 .....	65,068	336,380	94,186	4,163,499	21,208,837	6,150,563	317,395	1,673,286	518,719	59,768	278,931	89,258
\$50,000 under \$75,000 .....	41,635	216,813	60,708	2,720,522	14,286,840	4,143,184	241,610	1,263,868	391,799	40,232	209,959	67,187
\$75,000 under \$100,000 .....	12,601	65,741	18,408	613,143	3,232,645	937,467	62,607	331,800	102,858	12,312	65,254	20,881
\$100,000 under \$200,000 .....	9,727	51,464	14,410	499,645	2,637,896	764,990	54,301	287,315	89,068	9,637	51,075	16,344
\$200,000 under \$500,000 .....	2,757	14,612	4,091	121,901	642,268	186,258	14,603	77,386	23,990	2,757	14,612	4,676
\$500,000 under \$1,000,000 .....	466	2,470	692	17,622	92,881	26,935	2,464	13,050	4,046	466	2,470	790
\$1,000,000 or more .....	220	1,166	326	7,029	36,857	10,688	1,123	5,952	1,845	220	1,166	373

Footnotes at end of table.

**Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate—Continued								
	33 percent			35 percent			38 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
<b>Total</b> .....	10,355,445	43,154,081	14,240,847	2,504,678	9,388,159	3,285,856	204,597	834,121	316,966
Under \$2,000 .....	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000 .....	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000 .....	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000 .....	*21,405	*25,069	*8,273	—	—	—	—	—	—
\$20,000 under \$25,000 .....	45,290	67,306	22,211	—	—	—	—	—	—
\$25,000 under \$30,000 .....	55,913	111,260	36,716	56,231	15,026	5,259	—	—	—
\$30,000 under \$40,000 .....	33,400	82,799	27,324	887,254	1,835,671	642,485	—	—	—
\$40,000 under \$50,000 .....	2,569,159	6,180,562	2,039,585	877,244	3,990,198	1,396,569	90,038	262,015	99,566
\$50,000 under \$75,000 .....	3,709,454	16,267,847	5,368,390	312,369	1,600,150	560,052	50,590	239,874	91,152
\$75,000 under \$100,000 .....	2,667,355	13,801,531	4,554,505	237,056	1,237,535	433,137	38,578	198,007	75,243
\$100,000 under \$200,000 .....	608,680	3,214,529	1,060,794	82,350	327,177	114,512	12,312	64,915	24,668
\$200,000 under \$500,000 .....	498,421	2,631,929	868,537	53,991	286,032	100,111	9,636	51,062	19,403
\$500,000 under \$1,000,000 .....	121,721	641,523	211,703	14,598	77,369	27,079	2,757	14,612	5,553
\$1,000,000 or more .....	17,619	92,872	30,648	2,462	13,049	4,567	466	2,470	939
	7,028	36,856	12,162	1,123	5,952	2,083	220	1,166	443

Size of adjusted gross income	Tax generated at specified rate—Continued								
	39 percent			40 percent			41 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	
<b>Total</b> .....	6,374,847	43,657,017	17,026,236	1,210,328	4,860,696	1,944,278	110,132	744,121	305,089
Under \$2,000 .....	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000 .....	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000 .....	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....	*13,346	*14,299	*5,577	—	—	—	—	—	—
\$25,000 under \$30,000 .....	31,499	64,481	25,148	—	—	—	—	—	—
\$30,000 under \$40,000 .....	26,612	128,808	50,235	*3,992	*1,345	*538	—	—	—
\$40,000 under \$50,000 .....	285,418	388,466	151,502	555,315	1,545,289	618,115	*10,344	*24,363	*9,989
\$50,000 under \$75,000 .....	2,246,558	8,282,665	3,230,239	290,291	1,418,042	567,217	37,591	113,240	46,428
\$75,000 under \$100,000 .....	2,522,046	21,707,202	8,465,809	227,287	1,189,209	475,683	36,812	343,451	140,815
\$100,000 under \$200,000 .....	605,355	6,302,411	2,457,940	61,343	324,881	129,952	12,209	126,368	51,811
\$200,000 under \$500,000 .....	497,751	5,229,073	2,039,339	53,917	285,744	114,298	9,633	100,223	41,092
\$500,000 under \$1,000,000 .....	121,617	1,280,370	499,344	14,598	77,189	30,876	2,757	29,204	11,973
\$1,000,000 or more .....	17,619	185,568	72,371	2,462	13,049	5,219	466	4,940	2,025
	7,028	73,674	28,733	1,123	5,948	2,379	220	2,332	958

Footnotes at end of table.

**Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate — Continued								
	44 percent			49 percent			50 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	
<b>Total</b> .....	<b>3,384,542</b>	<b>29,012,757</b>	<b>12,785,613</b>	<b>1,304,904</b>	<b>21,362,750</b>	<b>10,467,748</b>	<b>940,745</b>	<b>63,169,077</b>	<b>31,584,538</b>
Under \$2,000 .....	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000 .....	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000 .....	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000 .....	18,297	15,903	6,997	—	—	—	—	—	—
\$30,000 under \$40,000 .....	149,564	331,779	145,983	*14,403	*36,793	*18,029	—	—	—
\$40,000 under \$50,000 .....	259,273	1,002,048	440,901	*962	*9,787	*4,796	47,566	104,858	52,429
\$50,000 under \$75,000 .....	1,583,832	10,151,241	4,466,546	185,851	776,660	380,563	198,722	1,894,603	947,302
\$75,000 under \$100,000 .....	644,038	8,074,908	3,552,959	470,727	5,488,192	2,689,214	96,692	1,980,021	990,011
\$100,000 under \$200,000 .....	545,561	7,247,723	3,188,998	484,381	11,317,969	5,545,805	432,668	14,695,824	7,347,912
\$200,000 under \$500,000 .....	135,781	1,815,833	798,966	123,327	3,098,707	1,518,366	138,320	20,751,014	10,375,507
\$500,000 under \$1,000,000 .....	20,050	266,345	117,192	18,011	453,347	222,140	20,420	9,430,641	4,715,320
\$1,000,000 or more .....	8,146	106,978	47,070	7,242	181,296	88,835	8,357	14,312,115	7,156,058

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.