

Average and Marginal Tax Rates, 1981 Individual Income Tax Returns

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The total Federal income tax on all individual returns rose from 15.5 percent of adjusted gross income (AGI) for 1980 to 16 percent for 1981. This increase occurred even though the first of four tax cuts for individuals, enacted by the Economic Recovery Tax Act of 1981, was in effect during the year.

This first tax cut was in the form of a rate reduction credit of 1.25 percent that was built into the tax tables. Overall, there were 74.9 million returns that benefited from the credit, resulting in a tax savings of \$3.4 billion. One reason for the tax cuts was to offset the effect of inflation or "bracket creep." This phenomenon is caused by the fact that increases in income, intended to compensate workers for increased living costs, can result in higher tax burdens without improving their real disposable personal income. As a result, many taxpayers have experienced a decrease in purchasing power, even though they are earning nominally higher salaries and wages. During 1981, the credit was not enough to overcome completely the inflation rate, with the result that the effect of bracket creep exceeded the 1.25 percent tax rate reduction.

EFFECTIVE TAX RATES ON ALL RETURNS, 1950-1981

The median taxpayer for 1981 had an AGI of \$13,497 and owed \$1,394 (10.3 percent of AGI) in federal income taxes. Figure A shows the approximate effective tax rate for the average, or more specifically, the median taxpayer for selected years since 1950.

Figure A.-- Effective Tax Rates on Median AGI,
All Returns, 1950 - 1981

Tax Year	Median Adjusted Gross Income	Effective Tax Rates
1950	\$2,721	5.5%
1955	3,528	8.1
1960	4,281	8.7
1965	5,143	8.4
1970	6,784	9.8
1975	8,929	8.9
1976	9,556	8.8
1977	10,222	8.5
1978	10,972	9.0
1979	11,869	9.3
1980	12,824	9.9
1981	13,497	10.3

The effective tax rate, defined as the ratio between total income tax and adjusted gross income, on the median AGI has almost doubled since 1950. However, the rate of increase in the effective tax rate has slowed considerably in the last eleven years.

One method used to measure the overall effects of the tax law system from year to year is to compare the effective tax rate for total AGI for each of the years involved. Figure B shows that the effective tax rate on total AGI increased only half as much in 1981 as it did the previous year.

Figure B.-- Effective Tax Rates on Total AGI,
All Returns, 1950 - 1981

Tax Year	All Returns	Joint Returns	Nonjoint Returns
1950	10.2%	9.9%	11.4%
1955	11.9	11.6	12.9
1960	12.5	12.3	13.5
1965	11.5	11.5	11.8
1970	13.3	13.3	13.1
1975	13.1	13.5	11.9
1976	13.5	14.0	11.8
1977	13.8	14.5	11.9
1978	14.5	15.2	12.5
1979	14.6	15.4	12.8
1980	15.5	16.2	13.7
1981*	16.0	16.7	14.4

* Including the rate reduction credit.

EFFECTIVE TAX RATES ON RETURNS WITH TOTAL INCOME TAX, 1980 AND 1981

Every year there are many individual income tax returns filed that do not show any amount for total income tax. For 1980, the number was approximately 20.0 million of the 93.9 million returns filed, and for 1981 it was approximately 18.7 million out of 95.4 million returns filed. This situation occurs because even individuals without a tax liability must file a tax return whenever:

- they are claimed as a dependent on another person's tax return and they had unearned income (such as dividends, interest, or capital gains) of \$1,000 or more;
- they have self-employment income of more than \$400; or
- they are entitled to a refund of income tax withheld or a refund of the earned income credit.

The presence, in the filing population, of these approximately 19 to 20 million tax returns without total income tax causes some distortion in the tax rate data shown in Figure A for all returns filed. Figure C shows the effective tax rate on the median AGI for only those returns that had an amount present for total income tax.

Average and Marginal Tax Rates, 1981

Figure C.-- Effective Tax Rates on Median AGI for Returns With Total Income Tax

Tax Year	Median Adjusted Gross Income	Effective Tax Rates
1980	\$16,490	11.8%
1981	17,496	11.9

A comparison with Figure A shows that the effective tax rate increases substantially when the focus changes from all returns to taxable returns. For 1980, the rate increased from 9.9 percent to 11.8 percent; for 1981, the rate went from 10.3 percent to 11.9 percent [1].

EFFECTIVE TAX RATES VERSUS TAX BRACKET RATES

There are substantial differences between effective tax rates and tax bracket rates. One of these differences is that effective tax rates, as used in the figures above, are based on AGI while the tax bracket rates are applied to a usually lesser amount of income called taxable income (AGI less the amounts for personal exemptions and itemized deductions). Another difference is that a tax return has only one effective tax rate while the same return may have tax generated at many different tax bracket rates. Both the tax rates and the income brackets to which they applied have been changed many times since 1950.

While the effective tax rate is generally accepted as a good measure of the tax burden, based on the percent of adjusted gross income payable as income tax, it fails to take account of changes in the number and kinds of adjustments to income that are allowed by the tax law, types of income which are not reported on the tax return, and types of income which are reported on the tax return but not fully included in adjusted gross income. For example, the only adjustment allowable for 1950 was the employee business expense adjustment. By 1981, the number of allowable adjustments had increased to eight, including payments to an individual retirement arrangement, payments to a Keogh plan, and forfeited interest penalties on early withdrawals from savings accounts. Since 1970, the number of returns with adjustments has doubled, and the dollar amount of adjustments has quadrupled. Thus, the effective tax rate presented above actually overstates the tax burden to the degree these adjustments have been used to reduce gross income. Examples of types of income which are not fully taxable include dividend income, long-term capital gains, and unemployment compensation. The types of income which are not reportable on the tax return include social security benefits and interest earned on tax free bonds.

COMPUTATION OF INCOME TAX BEFORE CREDITS

For 1981, there were four methods of computing income tax before credits: the regular method, the maximum tax (including the alternative maximum) method, the income averaging method and the alternative tax method. The first of these, the regular method, was used on 92.0 percent of the returns on which a tax was computed. The maximum tax method was designed to limit the tax rate on personal service income, primarily salaries and wages, to 50 percent. The income averaging method was designed to help taxpayers whose current-year income was substantially greater than that for the previous four years. The alternative tax method, which could also be used in conjunction with the maximum tax method, effectively taxed capital gains incurred after June 9, 1981, at a 20 percent rate. (For a further discussion of the

maximum tax, income averaging and alternative tax methods, see Statistics of Income--1981, Individual Income Tax Returns.)

The following example shows how income tax before credits was computed for 1981 for a married couple filing a joint return, claiming four exemptions, having \$4,880 in itemized deductions and with an adjusted gross income of \$48,796.

Joint Return with Income Subject to Tax at Regular Rates Only

Derivation of Income Subject To Tax:

\$48,796	- Adjusted Gross Income
-1,480	- Itemized deductions in excess of zero bracket amount
-4,000	- Exemption amount
\$43,316	- Income subject to tax

Derivation of Regular Tax:

1st	\$3,400	taxed at 0%	.....\$	0
Next	2,100	taxed at 14%	.....	294
Next	2,100	taxed at 16%	.....	336
Next	4,300	taxed at 18%	.....	776
Next	4,100	taxed at 21%	.....	861
Next	4,200	taxed at 24%	.....	1,008
Next	4,400	taxed at 28%	.....	1,232
Next	5,300	taxed at 32%	.....	1,696
Next	5,300	taxed at 37%	.....	1,961
Next	8,116	taxed at 43%	.....	3,490
	\$43,316	Income tax before credits		\$11,652
		Rate-reduction credit		-146
		Net income tax before credits		\$11,502

MARGINAL TAX RATES

As illustrated above, a particular return can have income taxed at many different tax bracket rates. However, a return has only one marginal tax rate, which is the highest tax bracket rate applicable to that return. In this example, the taxpayer had income taxed at ten tax bracket rates varying from 0 percent to the marginal (highest) rate of 43 percent.

Table 1 shows the amount of income subject to tax and the amount of tax, and classifies these items by both the marginal rate and each of the rates at which tax was computed, as well as by the filing status: joint, single, head of household, and separate returns of husbands and wives. For example, Table 1, page 1, line 6, columns 5 and 6 show that for those returns whose marginal (highest) tax rate was 19 percent, the amount of tax generated at the 0 percent through 19 percent rates totaled \$3,214,780,000; and for these same returns, the amount of tax generated solely at the 19 percent marginal rate totaled \$671,316,000.

Table 2 shows the amount of tax generated for each particular tax rate from 0 percent to 70 percent as well as the corresponding number of returns and amount of income subject to tax. The data are classified by adjusted gross income (AGI) classes. For example, Table 2, page 1, line 7, columns 1, 10, 11, and 12 show that of the 6,160,672 returns which had an AGI between \$10,000 and \$12,000 there were 5,804,882 returns which had a portion of their income taxed at the 16 percent rate; and these 5,804,882 returns had \$7,804,062,000 of income subject to tax, and generated \$1,248,650,000 of tax at the 16 percent rate.

DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns, Forms 1040 and 1040A, filed for Tax Year 1981. 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. For the complete 1981 sample used here returns were selected at rates ranging from 0.05 percent to 100 percent, resulting in 144,322 returns being selected from a population of 95,396,123.

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 properly use the statistical data provided, the magnitude of the potential sampling error must be known.

The table below presents approximated 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 below, the corresponding CV's can be estimated by interpolation.

<u>Number of Returns</u>	<u>Approximated Coefficient of Variation</u>
5,049,200	.02
807,900	.05
202,000	.10
50,000	.20
22,400	.30
8,100	.50

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

NOTES AND REFERENCES

- [1] There is a slight difference between the rates shown here and those shown for the median taxpayer in Table 2 of the Selected Statistical Series found on page 53. This is due to the use of narrower AGI size classes in presenting the data in this article.

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 each rate at which tax was computed			
	Classified by the highest marginal rate at which tax was computed									Number of returns	Income taxed at rate	Income tax generated at rate	
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits						
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Income subject to tax	(8)	(9)	(10)	(11)	(12)
All marginal rates	89,851,304	1,779,986,140	1,401,682,882	180,324,077	293,034,356	56,044,904	282,293,728	15.9	20.1	89,851,304	1,401,682,882	293,071,321	
0 percent	10,859,020	37,981,045	14,403,993	14,403,993	—	—	10,994	—	0.1	89,850,982	240,752,396	18,107,712	
14 percent	6,951,505	41,723,249	23,978,905	5,533,424	771,931	774,679	523,100	1.3	2.2	78,991,935	129,340,803	18,580,378	
16 percent	6,124,628	49,237,565	31,734,593	4,875,132	2,203,882	780,021	1,828,787	3.7	5.8	72,040,418	116,127,365	36,487,115	
18 percent	10,759,285	115,564,634	82,413,971	16,986,841	8,336,138	3,057,631	7,891,877	6.8	9.6	65,915,762	202,706,197	6,537,533	
19 percent	3,677,814	32,352,020	27,438,244	3,533,243	3,214,760	671,316	3,127,947	9.7	11.4	19,115,228	34,408,071	—	
21 percent	9,232,975	144,306,833	111,726,673	15,317,623	14,840,565	3,216,701	14,244,757	9.9	12.7	47,925,535	151,258,686	31,764,324	
22 percent	1,216,055	16,298,033	12,350,261	1,770,612	1,636,806	389,535	1,528,835	9.4	12.4	3,553,057	9,015,311	1,983,368	
24 percent	9,540,184	189,620,202	150,638,070	16,644,588	23,060,455	3,994,701	22,190,804	11.7	14.7	41,029,358	127,064,816	30,495,556	
26 percent	2,639,492	44,074,537	38,086,200	2,870,135	6,412,237	746,235	6,252,980	14.2	16.4	10,579,339	20,553,486	5,343,906	
28 percent	5,647,773	157,737,171	124,620,417	11,988,699	21,603,491	3,356,836	20,836,057	13.2	16.7	20,909,576	78,159,429	21,884,840	
30 percent	2,420,006	44,998,065	39,885,223	3,585,564	7,378,964	1,075,669	7,233,575	16.1	18.1	7,021,846	18,311,401	5,493,420	
31 percent	533,516	13,293,969	10,965,566	1,255,675	2,153,994	389,228	2,079,183	15.6	19.0	917,941	3,293,026	1,020,838	
32 percent	5,425,094	180,846,142	145,428,579	13,354,033	28,458,051	4,273,291	27,585,722	15.3	19.0	15,261,719	64,603,521	20,673,127	
34 percent	2,505,743	58,173,296	51,550,929	5,946,519	10,953,616	2,021,816	10,791,767	18.6	20.9	4,601,768	17,055,123	5,798,742	
36 percent	213,687	6,663,098	5,484,408	462,764	1,224,353	166,595	1,194,737	17.9	21.8	384,424	1,367,329	492,238	
37 percent	3,834,683	148,983,421	121,798,301	8,906,417	26,705,684	3,295,374	25,861,091	17.4	21.2	9,836,455	40,144,344	14,855,007	
39 percent	1,067,961	31,167,758	27,534,717	2,437,734	6,682,077	950,716	6,552,896	21.0	23.8	2,095,935	7,885,677	3,075,414	
42 percent	69,116	2,581,812	2,143,840	153,301	538,442	64,386	528,964	20.5	24.7	170,621	691,150	290,283	
43 percent	3,444,321	163,278,047	133,601,401	14,666,522	33,881,516	6,306,604	32,897,151	20.1	24.6	6,001,627	41,322,670	17,768,748	
44 percent	437,237	15,728,135	13,641,920	1,049,495	3,712,042	461,778	3,641,489	23.2	26.7	1,027,844	4,178,928	1,838,728	
46 percent	50,189	2,349,696	1,894,301	182,856	540,084	84,114	512,126	22.2	27.5	101,475	725,845	333,889	
49 percent	1,692,137	99,101,629	81,299,518	8,485,103	24,468,788	4,157,700	23,564,043	23.8	29.0	3,145,917	26,903,654	13,182,790	
50 percent maximum rate	103,028	12,050,622	9,742,707	3,867,474	3,854,547	1,933,737	3,630,059	30.1	37.3	544,920	26,809,861	13,404,931	
50 percent alternative rate	19,890	4,064,890	3,138,245	1,471,274	1,388,380	735,637	1,315,879	32.4	41.9	160,441	4,012,848	2,006,424	
54 percent	653,748	55,171,133	44,555,921	4,984,805	15,916,446	2,691,795	15,234,943	27.6	34.2	907,222	10,324,862	5,575,425	
55 percent	148,478	8,357,687	6,967,568	673,331	2,424,841	370,332	2,355,864	28.2	33.8	245,432	1,943,865	1,069,126	
59 percent	208,332	24,258,778	19,709,743	1,596,057	8,012,799	941,674	7,644,589	31.5	38.8	338,538	4,219,710	2,459,529	
63 percent	77,617	6,401,972	5,246,226	633,101	2,177,104	398,854	2,066,791	32.3	39.4	118,112	1,644,701	1,036,162	
64 percent	143,257	23,209,454	18,936,116	2,044,009	8,498,462	1,308,166	8,135,846	35.1	43.0	197,293	4,295,045	2,748,829	
68 percent	72,511	13,973,818	11,393,635	1,045,815	5,512,974	711,154	5,275,269	37.8	46.3	125,230	2,964,721	2,016,010	
70 percent	82,022	36,437,432	29,372,691	9,598,042	16,470,905	6,718,602	15,746,602	43.2	53.6	62,022	9,598,042	6,718,629	
Joint returns and returns of surviving spouses													
Tax rate classes	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)	Adjusted gross income	Income subject to tax				(20)	(21)	(22)	(23)	(24)
All marginal rates	43,940,657	1,253,692,329	970,391,714	120,414,193	214,794,102	40,863,907	206,515,981	16.5	21.3	43,940,657	970,391,714	214,817,546	
0 percent	2,644,390	17,135,416	4,982,286	4,982,286	—	—	10,471	0.1	0.2	43,940,383	145,380,182	14,809,066	
14 percent	2,285,570	20,236,056	10,198,978	2,428,638	338,940	340,009	236,299	1.2	2.3	41,295,969	84,350,468	12,703,674	
16 percent	2,394,097	26,728,950	15,670,957	2,503,777	1,103,194	400,604	993,889	3.7	6.3	39,010,388	79,397,961	26,441,349	
18 percent	5,029,670	73,014,358	49,297,455	11,074,160	5,159,603	1,993,349	4,885,136	6.7	9.9	36,616,267	146,896,386	26,441,349	
19 percent	—	—	—	—	—	—	—	—	—	—	—	—	
21 percent	5,402,635	102,343,271	75,370,409	11,080,466	9,909,518	3,226,898	9,417,139	9.2	12.5	31,586,531	118,434,101	24,871,161	
22 percent	—	—	—	—	—	—	—	—	—	—	—	—	
24 percent	5,863,641	137,739,580	106,342,863	12,525,684	16,284,082	3,006,164	15,593,777	11.3	14.7	26,183,701	97,869,704	23,488,729	
26 percent	—	—	—	—	—	—	—	—	—	—	—	—	
28 percent	5,503,971	155,771,048	123,028,220	11,848,902	21,329,099	3,317,693	20,567,905	13.2	16.7	20,319,870	77,038,643	21,570,820	
30 percent	—	—	—	—	—	—	—	—	—	—	—	—	
31 percent	—	—	—	—	—	—	—	—	—	—	—	—	
32 percent	5,312,787	179,004,929	143,908,951	13,215,338	28,160,751	4,228,908	27,296,221	15.2	19.0	14,815,815	63,580,794	20,345,854	
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	
36 percent	—	—	—	—	—	—	—	—	—	—	—	—	
37 percent	3,716,660	146,649,169	119,898,550	8,770,780	26,289,663	3,245,189	25,452,209	17.4	21.2	9,502,858	39,437,436	14,591,851	
39 percent	—	—	—	—	—	—	—	—	—	—	—	—	
42 percent	—	—	—	—	—	—	—	—	—	—	—	—	
43 percent	3,313,351	160,171,673	131,006,537	14,376,730	33,222,601	6,181,994	32,248,521	20.1	24.6	5,786,053	40,584,477	17,451,325	
44 percent	—	—	—	—	—	—	—	—	—	—	—	—	
46 percent	1,340,154	84,438,774	68,778,221	7,399,437	20,671,829	3,625,724	19,877,881	23.5	28.9	2,471,967	23,450,058	11,490,528	
49 percent	85,623	10,374,796	8,369,563	3,232,203	3,301,045	1,616,102	3,102,798	29.9	37.1	467,830	23,916,383	11,958,192	
50 percent maximum rate	14,246	3,368,554	2,586,122	1,217,505	1,152,706	608,753	1,089,720	32.4	42.1	121,647	3,224,717	1,612,359	
50 percent alternative rate	599,123	52,208,646	42,183,412	4,715,069	15,095,985	2,546,137	14,448,787	27.7	34.3	832,602	9,770,254	5,275,937	
54 percent	—	—	—	—	—	—	—	—	—	—	—	—	
55 percent	—	—	—	—	—	—	—	—	—	—	—	—	
59 percent	194,255	23,126,724	18,839,217	1,524,127	7,667,372	899,235	7,308,415	31.6	38.8	315,742	4,005,518	2,363,256	
63 percent	—	—	—	—	—	—	—	—	—	—	—	—	
64 percent	141,160	23,019,482	18,783,064	2,010,352	8,424,728	1,286,625	8,065,058	35.0	42.9	193,150	4,207,169	2,692,588	
68 percent	46,237	10,793,599	8,814,284	779,649	4,280,985	530,161	4,073,848	37.7	46.2	76,542	2,118,375	1,404,495	
70 percent	53,087	27,569,312	22,392,605	6,729,088	12,402,001	4,710,362	11,847,907	43.0	53.1	53,087	6,729,088	4,710,362	

Footnote(s) 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)	
All marginal rates	1,397,848	18,631,106	14,442,280	1,935,579	3,230,831	680,025	3,138,512	16.8	21.7	1,397,848	14,442,280	3,231,062
0 percent	161,036	477,599	153,923	153,923	—	—	—	—	—	1,397,848	2,254,966	—
14 percent	92,708	397,457	201,879	44,330	6,176	6,206	5,568	1.4	2.8	1,236,808	1,245,635	174,389
16 percent	77,565	396,686	253,971	40,667	17,893	6,507	17,050	4.3	6.7	1,144,100	1,160,529	185,685
18 percent	164,943	1,276,529	802,998	176,278	83,666	31,730	80,995	6.3	10.1	1,066,535	2,114,700	380,646
19 percent	—	—	—	—	—	—	—	—	—	—	—	—
21 percent	171,622	1,568,246	1,169,637	148,711	151,633	31,229	147,771	9.4	12.6	901,591	1,645,148	345,481
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	140,263	1,592,439	1,265,281	143,355	193,186	34,405	188,095	11.8	14.9	729,969	1,381,738	331,617
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	143,802	1,966,122	1,592,197	139,797	274,391	39,143	268,152	13.6	16.8	589,706	1,120,786	313,820
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	112,307	1,841,213	1,519,627	138,695	297,300	44,382	289,501	15.7	19.1	445,904	1,022,727	327,273
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	118,023	2,334,252	1,899,751	135,637	416,021	50,186	408,882	17.5	21.5	333,597	706,908	261,556
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
43 percent	130,970	3,106,374	2,594,864	289,792	658,914	124,611	648,631	20.9	25.0	215,574	738,193	317,423
44 percent	—	—	—	—	—	—	—	—	—	—	—	—
46 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent maximum rate	50,624	1,557,022	1,299,248	139,959	390,535	68,580	381,296	24.5	29.3	84,604	381,098	186,738
50 percent alternative rate	*33	*15,858	*10,698	*9,971	*5,203	*4,986	*5,163	*32.6	*48.3	1,834	56,148	28,074
54 percent	25,148	1,036,915	877,227	120,633	314,131	65,142	301,523	29.1	34.4	33,952	233,324	125,995
55 percent	—	—	—	—	—	—	—	—	—	—	—	—
59 percent	4,661	310,414	223,566	22,073	92,144	13,023	90,685	29.2	40.6	8,804	71,375	42,111
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	2,097	189,972	153,052	33,658	73,734	21,541	70,788	37.3	46.3	4,143	87,877	56,241
68 percent	1,177	138,983	115,651	15,816	60,833	10,755	59,797	43.0	51.7	2,046	38,844	26,414
70 percent	869	425,025	308,709	182,284	195,070	127,599	174,613	41.1	56.6	869	182,284	127,599

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)	
All marginal rates	7,621,207	102,712,261	75,509,205	11,069,791	12,547,674	2,576,996	11,602,139	11.3	15.4	7,621,207	75,509,205	12,550,168
0 percent	882,492	3,780,262	1,125,239	1,125,239	—	—	—	—	—	7,621,207	16,623,590	—
14 percent	1,128,991	7,422,105	3,803,132	1,206,728	168,558	168,942	28,248	0.4	0.7	6,738,711	12,987,140	1,818,200
16 percent	1,059,515	8,984,810	5,731,906	1,070,040	482,338	171,206	234,940	2.6	4.1	5,609,720	10,625,470	1,700,075
18 percent	997,147	10,518,248	7,525,896	1,044,640	815,831	188,035	715,373	6.8	9.5	4,550,204	8,861,365	1,595,046
19 percent	—	—	—	—	—	—	—	—	—	—	—	—
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	1,216,055	16,298,033	12,350,261	1,770,612	1,636,806	389,535	1,528,835	9.4	12.4	3,553,057	9,015,311	1,983,368
24 percent	863,229	14,519,377	11,441,366	1,255,263	1,775,244	301,263	1,697,908	11.7	14.8	2,336,998	5,971,324	1,433,118
26 percent	555,827	11,312,742	9,128,769	791,544	1,581,848	205,801	1,526,275	13.5	16.7	1,473,769	3,728,956	969,529
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	533,516	13,293,969	10,965,566	1,255,575	2,153,994	389,228	2,079,183	15.6	19.0	917,941	3,293,026	1,020,838
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	213,687	6,663,098	5,484,408	462,764	1,224,353	166,595	1,194,737	17.9	21.8	384,424	1,367,329	492,238
37 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	69,116	2,581,812	2,143,840	153,301	538,442	64,386	528,964	20.5	24.7	170,621	691,150	290,283
43 percent	—	—	—	—	—	—	—	—	—	—	—	—
44 percent	—	—	—	—	—	—	—	—	—	—	—	—
46 percent	50,189	2,349,696	1,894,301	182,856	540,084	84,114	521,126	22.2	27.5	101,475	725,845	333,889
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent maximum rate	4,858	491,591	404,422	187,270	161,446	93,635	152,909	31.1	37.8	14,319	615,315	307,658
50 percent alternative rate	512	106,779	89,821	40,280	40,873	20,140	35,650	33.4	39.7	5,336	104,731	52,366
54 percent	29,477	1,925,572	1,495,282	149,103	506,330	80,516	484,633	25.2	32.4	40,668	321,284	173,493
55 percent	—	—	—	—	—	—	—	—	—	—	—	—
59 percent	9,416	821,640	646,960	49,857	253,283	29,416	245,489	29.9	37.9	13,992	142,817	84,262
63 percent	3,356	413,829	319,971	33,760	141,791	21,269	130,587	31.6	40.8	5,889	95,026	59,866
64 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	2,293	415,155	309,376	37,910	151,029	25,779	140,675	33.9	45.5	3,303	86,475	58,803
70 percent	1,531	813,544	648,688	253,052	375,424	177,136	356,607	43.8	55.0	1,531	253,052	177,136

Footnote(s) 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)	
All marginal rates	36,891,592	404,950,443	341,339,683	46,904,514	62,461,749	11,923,978	61,037,096	15.1	17.9	36,891,592	341,339,683	62,472,551
0 percent	7,171,102	16,587,768	8,142,545	8,142,545	—	—	523	—	—	36,891,551	76,493,658	—
14 percent	3,444,236	13,667,630	9,774,915	1,853,728	258,257	259,522	252,986	1.9	2.6	29,720,447	30,757,560	4,306,058
16 percent	2,593,451	13,127,120	10,077,758	1,260,647	600,458	201,704	592,908	4.4	5.8	26,276,210	24,943,405	3,990,945
18 percent	4,567,525	30,755,499	24,787,622	4,691,762	2,277,039	844,517	2,210,373	7.2	8.9	23,682,756	44,833,745	8,070,074
19 percent	3,677,814	32,352,020	27,438,244	3,533,243	3,214,780	671,316	3,127,947	9.7	11.4	19,115,228	34,408,071	6,537,533
21 percent	3,658,718	40,395,316	35,186,628	4,088,445	4,779,414	858,573	4,679,847	11.6	13.3	15,437,413	31,179,438	6,547,682
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	2,673,051	35,768,805	31,588,560	2,720,285	4,807,943	652,868	4,711,024	13.2	14.9	11,778,690	21,842,050	5,242,092
26 percent	2,083,665	32,761,795	28,957,431	2,078,591	4,830,389	540,434	4,726,706	14.4	16.3	9,105,570	16,824,530	4,374,378
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	2,420,006	44,998,065	39,885,223	3,585,564	7,378,964	1,075,669	7,233,575	16.1	18.1	7,021,846	18,311,401	5,493,420
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	2,505,743	58,173,296	51,550,929	5,946,519	10,953,616	2,021,816	10,791,767	18.6	20.9	4,601,788	17,055,123	5,798,742
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	1,067,961	31,167,758	27,534,717	2,437,734	6,682,077	950,716	6,552,896	21.0	23.8	2,095,935	7,885,677	3,075,414
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
43 percent	—	—	—	—	—	—	—	—	—	—	—	—
44 percent	437,237	15,728,135	13,641,920	1,049,495	3,712,042	461,778	3,641,489	23.2	26.7	1,027,844	4,178,928	1,838,728
46 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	301,359	13,105,833	11,222,049	945,707	3,406,424	463,396	3,304,866	25.2	29.4	589,346	3,072,498	1,505,524
50 percent maximum rate	12,547	1,184,245	968,702	448,001	392,056	224,001	374,352	31.6	38.6	62,771	2,278,163	1,139,082
50 percent alternative rate	5,099	575,699	451,604	203,518	189,598	101,759	185,345	32.2	41.0	31,624	627,251	313,626
54 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	148,478	8,357,687	6,967,588	673,331	2,424,841	370,332	2,355,864	28.2	33.8	245,432	1,943,865	1,069,126
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
63 percent	74,261	5,986,143	4,926,255	599,341	2,035,313	377,585	1,936,204	32.3	39.3	112,223	1,549,676	976,296
64 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	22,804	2,626,080	2,154,324	212,439	1,020,128	144,459	1,000,948	38.1	46.5	43,339	721,027	490,298
70 percent	26,535	7,629,550	6,082,689	2,433,618	3,498,411	1,703,533	3,367,476	44.1	55.4	26,535	2,433,618	1,703,533

(1) Percent not computed.
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		14 percent		16 percent		18 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)	
Total	89,851,304	1,410,880,665	1,401,682,882	293,071,321	89,850,982	240,752,396	78,991,935	129,340,803	18,107,712	72,040,418	116,127,365	18,580,378
Under \$2,000	3,209,021	2,009,754	2,009,754	11,948	3,209,021	1,924,412	176,755	85,342	11,948	—	—	—
\$2,000 under \$4,000	6,902,961	12,815,951	12,815,951	143,394	6,902,961	11,811,128	2,071,873	883,470	123,686	184,822	106,788	17,086
\$4,000 under \$6,000	7,103,954	23,416,225	23,416,225	1,182,845	7,103,954	15,409,005	5,485,282	5,344,277	748,199	3,441,515	2,237,141	357,943
\$6,000 under \$8,000	7,177,795	35,767,964	35,761,488	2,898,217	7,177,795	17,523,689	6,329,852	7,371,373	1,031,982	4,906,945	4,683,813	746,178
\$8,000 under \$10,000	6,624,192	44,397,583	44,373,108	4,475,484	6,624,192	17,150,645	6,370,397	8,996,999	1,259,580	5,410,708	5,940,820	950,547
\$10,000 under \$12,000	6,160,672	52,409,259	52,364,935	6,178,856	6,160,672	16,221,938	6,055,971	9,315,989	1,304,238	5,804,882	7,804,062	1,248,850
\$12,000 under \$14,000	5,473,466	56,422,150	56,357,966	7,391,781	5,473,466	14,802,760	5,418,475	8,686,216	1,216,070	5,316,242	8,079,592	1,292,735
\$14,000 under \$16,000	4,871,379	58,456,156	58,316,026	8,213,149	4,871,379	13,593,917	4,840,355	8,118,753	1,136,825	4,796,185	7,770,096	1,243,215
\$16,000 under \$18,000	4,452,314	60,785,609	60,623,224	9,084,869	4,452,314	12,749,476	4,432,815	7,683,414	1,072,878	4,412,833	7,418,413	1,186,948
\$18,000 under \$20,000	4,115,501	63,190,610	62,971,343	9,983,017	4,115,501	12,010,153	4,105,105	7,200,332	1,008,046	4,078,708	7,012,853	1,122,056
\$20,000 under \$25,000	9,098,035	165,407,940	164,712,231	28,092,830	9,098,035	27,547,399	9,082,046	16,687,195	2,338,207	9,058,428	16,407,036	2,625,126
\$25,000 under \$30,000	7,197,182	159,682,521	158,862,209	29,378,940	7,197,182	22,745,069	7,192,219	13,884,698	1,943,858	7,165,871	13,750,014	2,200,002
\$30,000 under \$50,000	13,377,623	406,455,654	403,231,733	89,033,842	13,377,623	43,780,915	13,366,156	26,830,217	3,756,230	13,361,235	26,688,199	4,271,712
\$50,000 under \$100,000	3,435,862	174,698,937	172,067,082	52,774,313	3,435,862	11,353,483	3,433,032	6,970,752	975,905	3,430,775	6,943,805	1,111,009
\$100,000 under \$200,000	514,132	53,360,906	52,540,267	22,168,249	514,132	1,682,588	513,757	1,029,265	144,097	513,506	1,023,911	163,826
\$200,000 under \$500,000	117,337	26,018,319	25,733,834	12,989,457	117,337	382,775	117,260	234,097	32,774	117,195	232,795	37,247
\$500,000 under \$1,000,000	14,631	7,416,993	7,366,867	4,129,889	14,631	48,744	14,467	28,501	3,890	14,458	28,308	4,529
\$1,000,000 or more	5,247	8,168,130	8,158,630	4,920,248	5,247	16,320	5,118	9,913	1,388	5,111	9,822	1,572
All returns, summary:												
Under \$5,000	13,624,562	25,065,869	25,065,869	567,673	13,624,562	21,101,168	4,891,924	3,381,444	473,402	1,486,540	535,733	85,717
\$5,000 under \$10,000	17,393,361	93,341,809	93,310,657	8,144,212	17,393,361	42,717,711	15,522,235	19,300,017	2,702,002	12,457,450	12,412,728	1,986,036
\$10,000 under \$50,000	14,106,967	137,469,241	137,297,918	17,525,231	14,106,967	37,877,921	13,934,457	22,086,417	3,092,098	13,560,521	19,787,827	3,166,020
\$50,000 under \$200,000	10,966,365	153,794,544	153,335,576	23,326,444	10,966,365	31,500,323	10,919,264	18,899,286	2,645,760	10,849,330	18,297,388	2,927,582
\$200,000 or more	33,760,049	1,001,209,401	992,672,862	243,507,763	33,759,727	107,555,273	33,724,055	65,674,637	9,184,449	33,686,577	65,093,888	10,415,022

Size of adjusted gross income	Tax generated at specified rate—Continued											
	18 percent			19 percent			21 percent			22 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)	
Total	85,915,762	202,706,197	36,487,115	19,115,228	34,408,071	6,537,533	47,925,535	151,258,686	31,784,324	3,553,057	9,015,311	1,963,368
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	42,797	14,564	2,622	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	1,178,575	419,927	75,587	*17,821	*5,876	*1,116	—	—	—	—	—	—
\$6,000 under \$8,000	4,093,818	5,908,716	1,063,569	874,040	264,115	50,182	73,755	29,982	6,296	—	—	—
\$8,000 under \$10,000	4,061,316	7,641,006	1,375,381	3,196,010	4,283,127	813,794	803,406	343,600	72,156	*6,914	*435	*96
\$10,000 under \$12,000	4,821,591	8,732,389	1,571,830	2,977,204	5,818,843	1,105,580	2,688,983	4,037,518	847,879	306,730	207,396	45,627
\$12,000 under \$14,000	5,027,932	10,626,786	1,912,821	2,464,111	4,896,649	930,363	2,549,227	5,546,789	1,164,826	611,746	1,085,607	238,834
\$14,000 under \$16,000	4,676,253	12,597,315	2,267,517	1,890,382	3,768,201	715,958	2,816,582	5,187,206	1,089,313	580,521	1,453,873	319,852
\$16,000 under \$18,000	4,335,220	13,253,358	2,385,604	1,541,865	3,078,184	584,855	3,312,121	6,867,311	1,442,135	459,971	1,340,043	294,809
\$18,000 under \$20,000	4,052,593	13,266,625	2,387,993	1,318,511	2,631,970	500,074	3,444,653	9,395,059	1,972,962	340,244	1,026,285	225,783
\$20,000 under \$25,000	9,024,889	31,978,631	5,756,154	2,218,824	4,432,672	842,208	8,156,833	27,413,664	5,756,868	621,468	1,805,925	419,304
\$25,000 under \$30,000	7,173,100	27,430,958	4,937,572	1,157,006	2,310,815	439,055	6,809,376	25,353,875	5,324,314	317,026	980,763	215,768
\$30,000 under \$50,000	13,349,676	54,103,305	9,738,595	1,171,952	2,343,704	445,304	13,063,734	51,209,244	10,753,941	262,359	810,228	178,250
\$50,000 under \$100,000	3,428,256	14,104,082	2,538,735	226,121	451,327	85,752	3,369,016	13,376,219	2,809,006	54,922	170,194	37,443
\$100,000 under \$200,000	513,046	2,078,940	374,209	47,332	94,524	17,960	503,909	1,978,224	415,007	8,569	26,551	5,841
\$200,000 under \$500,000	117,148	472,419	85,035	11,531	23,031	4,376	114,862	448,685	94,224	2,140	6,634	1,459
\$500,000 under \$1,000,000	14,448	57,328	10,319	1,754	3,508	667	14,116	54,468	11,438	313	965	212
\$1,000,000 or more	5,104	19,849	3,573	764	1,526	290	4,962	18,843	3,957	134	413	91
All returns, summary:												
Under \$5,000	85,898	47,524	8,554	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	9,290,608	13,936,689	2,508,604	4,087,871	4,553,118	865,092	877,161	373,582	78,452	*6,914	*435	*96
\$10,000 under \$50,000	12,215,821	25,363,977	4,565,516	6,449,056	12,724,381	2,417,632	6,743,380	12,052,605	2,531,047	1,219,440	2,020,072	444,416
\$50,000 under \$200,000	10,697,768	33,112,496	5,960,249	3,743,017	7,469,466	1,419,199	8,268,186	18,981,278	3,986,068	1,059,772	3,093,131	680,489
\$200,000 or more	33,625,667	130,245,510	23,444,192	4,835,284	9,661,105	1,635,610	32,036,808	119,651,221	25,168,756	1,266,931	3,901,673	858,368

Footnote(s) 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											
	24 percent			26 percent			28 percent			30 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)
Total	41,029,358	127,064,816	30,495,556	10,579,339	20,553,486	5,343,906	20,909,576	78,159,429	21,884,640	7,021,848	18,311,401	5,493,420
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	29,623	16,377	3,930	—	—	—	—	—	—	—	—	—
	332,731	211,011	50,643	*1,962	*632	*164	41,043	15,159	4,245	—	—	—
\$12,000 under \$14,000	2,271,219	2,531,951	607,668	92,162	4,072	1,059	72,046	85,225	26,663	—	—	—
\$14,000 under \$16,000	2,236,694	4,105,467	985,312	1,519,709	1,488,357	386,973	79,048	152,022	42,566	*3,475	*4,008	*1,202
\$16,000 under \$18,000	1,965,376	4,107,359	985,312	1,542,395	2,838,574	738,289	72,017	149,269	41,795	1,148,059	993,781	298,134
\$18,000 under \$20,000	2,392,783	4,326,984	1,038,476	1,481,911	2,668,541	746,081	70,588	152,760	42,773	1,166,735	2,713,518	814,055
\$20,000 under \$25,000	7,573,776	18,770,369	4,504,889	2,712,408	5,949,042	1,546,751	1,101,880	1,254,243	351,168	2,111,783	6,390,838	1,917,281
\$25,000 under \$30,000	6,906,861	24,275,622	5,826,149	1,448,667	3,320,907	863,436	4,221,416	11,784,238	3,299,587	1,145,682	3,599,232	1,079,770
\$30,000 under \$50,000	13,254,695	52,353,005	12,584,721	1,428,344	3,271,110	850,489	11,547,927	48,316,498	13,528,619	1,164,508	3,704,355	1,111,307
\$50,000 under \$100,000	3,417,301	13,790,704	3,309,769	279,559	646,423	168,070	3,128,545	13,716,971	3,840,752	222,593	710,891	213,267
\$100,000 under \$200,000	512,047	2,037,622	489,029	55,631	126,217	32,816	455,616	1,999,161	559,765	47,065	150,116	45,035
\$200,000 under \$500,000	116,770	462,596	111,023	13,639	30,931	8,042	102,964	451,688	126,473	11,440	36,552	10,966
\$500,000 under \$1,000,000	14,402	56,247	13,499	2,058	4,657	1,211	12,318	53,913	15,096	1,745	5,576	1,673
\$1,000,000 or more	5,090	19,503	4,681	894	2,024	526	4,188	18,261	5,119	761	2,434	730
All returns, summary:												
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	29,623	16,377	3,930	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	3,746,816	4,771,082	1,145,060	848,384	448,600	116,636	137,127	150,978	42,274	*1,689	*1,529	*459
\$15,000 under \$20,000	5,451,977	10,511,690	2,522,806	3,769,755	6,753,575	1,755,930	197,615	413,457	115,768	2,314,580	3,708,778	1,112,933
\$20,000 or more	31,800,942	111,765,667	26,823,760	5,941,200	13,351,311	3,471,341	20,574,834	77,594,994	21,726,598	4,705,577	14,600,095	4,380,029

Size of adjusted gross income	Tax generated at specified rate—Continued											
	31 percent			32 percent			34 percent			36 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)
Total	917,941	3,293,026	1,020,838	15,261,719	64,603,521	20,673,127	4,601,788	17,055,123	5,798,742	384,424	1,367,329	492,238
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	—	—	—	*12,531	*2,320	*742	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	53,567	76,072	24,343	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	85,594	133,345	42,670	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	83,675	156,803	50,177	—	—	—	—	—	—
\$20,000 under \$25,000	*3,710	*863	*268	129,662	335,927	107,497	273,754	104,893	35,664	—	—	—
\$25,000 under \$30,000	328,374	626,348	194,168	1,066,393	1,299,965	415,989	1,798,589	4,482,670	1,524,108	*3,432	*607	*219
\$30,000 under \$50,000	267,644	1,047,402	324,695	10,184,342	43,185,919	13,819,494	1,099,752	5,096,624	1,732,852	98,055	164,873	59,354
\$50,000 under \$100,000	252,226	1,269,864	393,658	3,111,579	16,378,841	5,241,229	1,147,333	5,875,843	1,997,787	217,246	855,608	308,019
\$100,000 under \$200,000	54,865	289,727	89,815	455,042	2,404,075	769,304	221,836	1,173,888	399,122	54,605	287,831	103,619
\$200,000 under \$500,000	8,541	45,267	14,033	102,859	543,462	173,908	46,820	247,682	84,205	8,541	44,949	16,182
\$500,000 under \$1,000,000	2,139	11,212	3,476	12,282	64,807	20,738	11,404	60,302	20,503	2,104	11,123	4,004
\$1,000,000 or more	309	1,637	507	4,183	21,985	7,035	1,740	9,217	3,134	308	1,632	588
All returns, summary:												
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	24,095	12,729	4,073	—	—	—	—	—	—
\$15,000 under \$20,000	*3,710	*863	*268	171,272	355,810	113,859	273,754	104,893	35,663	—	—	—
\$20,000 or more	914,231	3,292,163	1,020,571	15,066,352	64,234,982	20,555,194	4,328,034	16,950,231	5,783,079	384,424	1,367,329	492,238

Footnote(s) 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											
	37 percent			39 percent			42 percent			43 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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	9,836,455	40,144,344	14,853,407	2,095,935	7,885,677	3,075,414	170,621	691,150	290,283	6,001,827	41,322,870	17,768,748
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	3,361	738	273	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	37,431	29,696	10,988	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	49,903	92,589	34,258	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	123,684	279,735	103,502	56,751	11,489	4,481	—	—	—	17,134	10,118	4,351
\$30,000 under \$50,000	50,484	123,002	45,511	708,628	1,493,731	582,555	—	—	—	43,062	231,811	99,879
\$50,000 under \$100,000	5,927,197	20,578,999	7,614,230	1,048,587	4,898,650	1,910,473	106,240	353,988	148,675	2,318,407	8,240,006	3,543,203
\$100,000 under \$200,000	3,071,172	16,013,368	5,924,946	221,424	1,161,568	453,012	53,412	279,585	117,426	2,963,436	26,659,806	11,463,716
\$200,000 under \$500,000	454,079	2,397,163	886,950	46,695	246,898	96,290	8,430	44,250	18,585	452,469	4,766,763	2,049,708
\$500,000 under \$1,000,000	102,709	542,478	200,717	11,352	60,112	23,444	2,098	10,993	4,617	102,441	1,079,910	464,361
\$1,000,000 or more	12,266	64,656	23,923	1,739	9,206	3,590	308	1,630	685	12,234	128,826	55,395
All returns, summary:	4,169	21,921	8,111	759	4,023	1,569	133	705	296	4,162	43,744	18,810
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	90,695	123,023	45,519	—	—	—	—	—	—	17,134	10,118	4,351
\$20,000 or more	9,745,760	40,021,322	14,807,889	2,095,935	7,885,677	3,075,414	170,621	691,150	290,283	5,984,493	41,312,551	17,764,397

Size of adjusted gross income	Tax generated at specified rate—Continued											
	44 percent			46 percent			49 percent			50 percent maximum tax 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	Number of returns	Income subject to tax	Tax generated at rate
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	1,027,844	4,178,928	1,838,728	101,475	725,845	333,889	3,145,917	26,903,654	13,182,790	544,920	26,809,861	13,404,930
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	6,863	642	282	—	—	—	12,069	6,529	3,199	—	—	—
\$30,000 under \$50,000	744,454	2,731,356	1,201,796	40,022	145,953	67,138	398,649	1,475,099	722,798	7,968	18,946	8,473
\$50,000 under \$100,000	216,307	1,129,265	496,877	50,734	466,435	214,560	2,093,692	17,031,478	8,345,424	189,939	2,114,015	1,057,007
\$100,000 under \$200,000	46,413	244,547	107,601	8,211	86,889	39,969	493,440	6,589,297	3,228,755	263,386	10,555,525	5,277,763
\$200,000 under \$500,000	11,313	59,913	26,362	2,070	21,936	10,090	113,040	1,514,986	742,343	73,157	9,488,252	4,744,126
\$500,000 under \$1,000,000	1,735	9,185	4,042	306	3,244	1,492	13,904	184,268	90,291	8,053	2,607,218	1,303,609
\$1,000,000 or more	759	4,020	1,769	132	1,390	639	4,906	63,902	31,312	2,417	2,025,904	1,012,952
All returns, summary:	1,027,844	4,178,928	1,838,728	101,475	725,845	333,889	3,145,917	26,903,654	13,182,790	544,920	26,809,861	13,404,930
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 or more	1,027,844	4,178,928	1,838,728	101,475	725,845	333,889	3,145,917	26,903,654	13,182,790	544,920	26,809,861	13,404,930

Footnote(s) 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											
	50 percent alternative rate			54 percent			55 percent			59 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
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Total	160,441	4,012,848	2,006,424	907,222	10,324,862	5,575,426	245,432	1,943,865	1,069,126	338,538	4,219,710	2,489,629
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	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	*6,169	*7,773	*3,897	27,126	107,996	58,318	48,868	64,955	35,725	—	—	—
\$50,000 under \$100,000	45,936	154,567	77,284	574,704	4,452,959	2,404,588	157,472	1,371,471	754,309	42,023	168,419	99,367
\$100,000 under \$200,000	70,169	791,701	395,850	261,915	4,748,153	2,562,923	29,977	383,632	210,997	251,295	3,077,207	1,815,552
\$200,000 under \$500,000	30,237	1,089,429	544,714	36,252	642,892	455,162	7,363	100,146	55,080	37,891	806,302	476,898
\$500,000 under \$1,000,000	5,568	701,408	350,704	5,111	123,292	66,577	1,164	16,138	8,676	5,184	116,784	68,891
\$1,000,000 or more	2,362	1,267,970	633,985	2,114	51,571	27,849	548	7,523	4,138	2,145	49,018	28,921
All returns, summary:												
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 or more	160,441	4,012,848	2,006,424	907,222	10,324,862	5,575,426	245,432	1,943,865	1,069,126	338,538	4,219,710	2,489,629

Size of adjusted gross income	Tax generated at specified rate—Continued											
	63 percent			64 percent			68 percent			70 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
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Total	118,112	1,644,701	1,036,162	197,293	4,295,045	2,748,829	125,230	2,964,721	2,016,010	82,022	9,598,042	6,718,630
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	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	72,118	634,589	399,791	1,833	33,050	21,152	6,724	31,399	21,351	—	—	—
\$50,000 under \$100,000	35,823	747,655	471,022	137,844	2,000,608	1,280,369	41,462	582,536	402,924	15,002	302,374	211,682
\$100,000 under \$200,000	8,408	211,384	133,172	49,899	1,890,836	1,210,135	67,240	1,902,437	1,283,657	50,315	2,701,527	1,891,069
\$200,000 under \$500,000	1,342	34,729	21,879	5,416	261,246	167,199	6,621	307,353	209,000	12,150	2,380,193	1,666,135
\$500,000 under \$1,000,000	621	16,344	10,297	2,201	109,303	69,954	2,883	130,997	89,078	4,555	4,213,948	2,949,764
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:												
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 or more	118,112	1,644,701	1,036,162	197,293	4,295,045	2,748,829	125,230	2,964,721	2,016,010	82,022	9,598,042	6,718,630

*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.