

Individual Income Tax Shares and Average Tax Rates, Tax Years 1951–1986

By Janet McCubbin and Fritz Scheuren*

This is the second in a series of articles on the history of individual income tax shares and average tax rates. The first article appeared in the Winter 1988–89 *Bulletin* and covered the years 1916 through 1950 [1]. This brief sequel provides data to complete that time series. A third article, scheduled for publication in the Winter 1989–90 *Bulletin*, will include an overall (but still preliminary) look at income and tax shares for the entire 1916 through 1986 period.

As noted in the first article, all of the data presented in the series have been derived from previously published SOI annual reports. The original information on the number of returns, income and tax by income size class, was extracted from the printed volumes and transferred to computer tape. These data were then manipulated as described below, to produce the tables included here and in the earlier article. A principal goal of this historical treatment is to make available previously published data that would otherwise be difficult to find or inconvenient to use. There are plans to eventually provide all of the data produced on a "floppy" diskette to facilitate their use by outside researchers.

OVERVIEW OF DATA PREPARATION

The data captured from the original SOI publications have been subjected to a number of adjustments designed to overcome some of the problems inherent in using a set of annual cross-sections in a time-series context. Three adjustments were made to the data:

- First, the Consumer Price Index was used to eliminate the influence of the inflation (and deflation) of prices over the period; to this end, all money amounts are presented in 1986 dollars, unless otherwise noted [2] (see Figure A).
- Second, to achieve some measure of comparability over time, attention has been confined to returns with income of \$25,000 or more in 1986 dollars. A convention like this is useful for constructing the overall time series, since prior to 1940, the Federal income tax was not a "mass" tax, but was paid only by individuals with fairly high incomes [3].
- Finally, a relatively sophisticated interpolation technique was used to convert the published current dollar

income size classes and corresponding aggregate data to a usable constant dollar time series [4].

Six tables summarizing the adjusted data are provided at the end of this article. These generally parallel the tables provided earlier for 1916 to 1950, so that they can be used together to look at the entire period.

Table 1 summarizes, *in current dollars*, the number of returns, income and tax for each year, for *all* individual income tax returns. This table is not adjusted for variations in filing requirements; rather, it simply shows what the published Statistics of Income data would have looked like in the 1951 through 1986 period if they had always been tabulated by the same current dollar income size classes.

Tables 2 through 6 are *in constant dollars* and include only those returns with adjusted gross income (AGI) of \$25,000 or more in 1986 dollars. This means that for the percentages of returns, income and tax shown (the top 1 percent of returns, for example), the base is returns with AGI of \$25,000 or more in 1986 dollars.

- Table 2 presents selected statistics for groups of returns with *constant tax shares* (10 to 50 percent, in increments of 5) for each year. These statistics include the number of returns in the group, the percentage of returns (with AGI of \$25,000 or more) accounted for by the group, adjusted gross income, Federal income tax, mean income before and after tax, the average income tax, the minimum income required for a return to be included in the group, the income share of the group

Figure A.—Consumer Price Index, 1986 = 100.

Year	Index	Year	Index
1951	23.7	1969	33.4
1952	24.2	1970	35.4
1953	24.4	1971	36.9
1954	24.5	1972	38.2
1955	24.4	1973	40.5
1956	24.8	1974	45.0
1957	25.7	1975	49.1
1958	26.4	1976	51.9
1959	26.6	1977	55.3
1960	27.0	1978	59.5
1961	27.3	1979	66.2
1962	27.6	1980	75.2
1963	27.9	1981	82.9
1964	28.3	1982	88.0
1965	28.8	1983	90.9
1966	29.6	1984	94.7
1967	30.5	1985	98.1
1968	31.7	1986	100.0

Source: U.S. Bureau of Labor Statistics, as cited in *Statistical Abstract of the United States*, U.S. Department of Commerce, Bureau of the Census. The index for 1967 = 100 was converted so that 1986 = 100.

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before and after tax, the number of returns per 100,000 of U.S. population, the average income tax rate and the income tax share of the group. All groups are cumulated from the top.

- Table 3 provides the same statistics for groups of returns with *constant income shares* (5 to 50 percent, in increments of 5) for each year.
- Table 4 shows the same statistics again, for *constant percentiles of returns* (1 percent and then 5 to 50 percent, in increments of 5) for each year.
- Table 5 consists of the same data, tabulated by selected *constant dollar* (\$25,000 to \$1,000,000) *income size classes*. Part VIII of this table may be of particular interest, as it shows the statistics for the entire group of returns under consideration: returns with AGI of \$25,000 or more.
- Table 6 depicts the income and tax data tabulated by selected *constant numbers* (25 to 200) of returns for each 100,000 of U.S. population. That is, it shows the statistics for groups of returns representing selected constant percentages (0.025 to 0.20 percent) of the U.S. population.

BASIC REFERENCE GROUP

As noted above, the information in this article is generally limited to returns with income of \$25,000 or more in 1986 dollars. For the pre-World War II period, limiting analysis in this way is advantageous as it provides a reasonably stable percentage of the population for study (see Figure B); however, in the post-World War II period this approach does not come close to delineating a constant percentage of the U.S. population, due to the growth in real income over the period [5]. It is primarily for this reason that the use of the data (in their current form) *solely* for analyses of the more recent period is not recommended. While price effects have been accounted for by converting the data to constant dollars and fluctuations in the filing requirement have been circumvented by limiting analysis to returns with income of \$25,000 or more, changes in the distribution of real income have not been addressed. The growth in real income is indicated by the increase in the ratio of returns with AGI of \$25,000 or more to the U.S. population, over the 1951 to 1986 period (see Figure C).

A better way to study tax shares would be to examine returns that represent a constant portion (the top 1 percent, for example) of the real income distribution for each year; this is what Pechman and others have done [6]. However, as noted in the previously cited article on 1916 to 1950, neither the Census Bureau data on the number of families in the United States, nor the Bureau of Economic Analysis

series relating income tax data to data on all personal income in the United States, are available prior to 1940 [7,8]. These series will have to be estimated for earlier years before this more appropriate approach can be applied to the entire set of tax data.

Confining analysis to returns with income of \$25,000 or more (in 1986 dollars) does result in a loss of data. For the 1916 to 1950 period, this omission is not a very serious problem. During nearly all of the pre-1940 period, returns with income of \$25,000 or more accounted for over 90 percent of the reported income tax liability (see Figure D; 1916 is not shown because all returns filed for 1916 had income of over \$25,000 in 1986 dollars.) After a steep drop in the 1940's, the percentage of the total tax liability accounted for by this group began to rise, but not to the 90 percent level of the earlier years. In the 1951 to 1986 period, however, returns with \$25,000 or more still accounted for an average of over three-fourths of the tax liability reported for each year (see Figure E).

Trends in tax liability over the entire 1916 to 1986 period are shown in Figures F and G, where average tax rates for returns with \$25,000 or more are compared to those for all returns. In the early period (1916 to 1950), the two average tax rates generally move together. During 1940 to 1944, however, average tax rates increased dramatically; these rate increases were much larger for returns with income of \$25,000 or more. Tax rates for both groups generally fell from 1944 to 1949. This trend of declining average tax rates continued from 1952 to 1965, for returns with \$25,000 or more. Average tax rates for *all* returns, however, increased in most of those years. Beginning with 1963, the relationship between the average tax rates of the two groups is fairly constant. The difference between the average tax rates for the two groups ranges from 7.94 percentage points for 1951 to 2.08 percentage points for 1973.

EXTENDING EARLIER ANALYSES

The earlier article in this series included an example of one type of analysis that can be done with the tables provided. This vein of research was opened up through a column-by-column survey of data from the last panel of Table 6. In both articles, that panel consists of estimates for the top 200 returns per 100,000 U.S. population. (Note that the number of returns in this group is equal to 0.2 percent of the U.S. population in each year.)

The data at the end of this article allow researchers to extend such an analysis to the 1951 through 1986 period. To illustrate how this can be done using the corresponding information for the later years, tax shares and average tax rates (found in columns 12 and 13 of Table 6) are discussed below. The purpose of examining these data is not to provide a thorough analysis of tax shares and tax rates for

Figure B.
All Returns and Returns with Income of \$25,000 or More
as Percentages of U.S. Population, 1916-1950

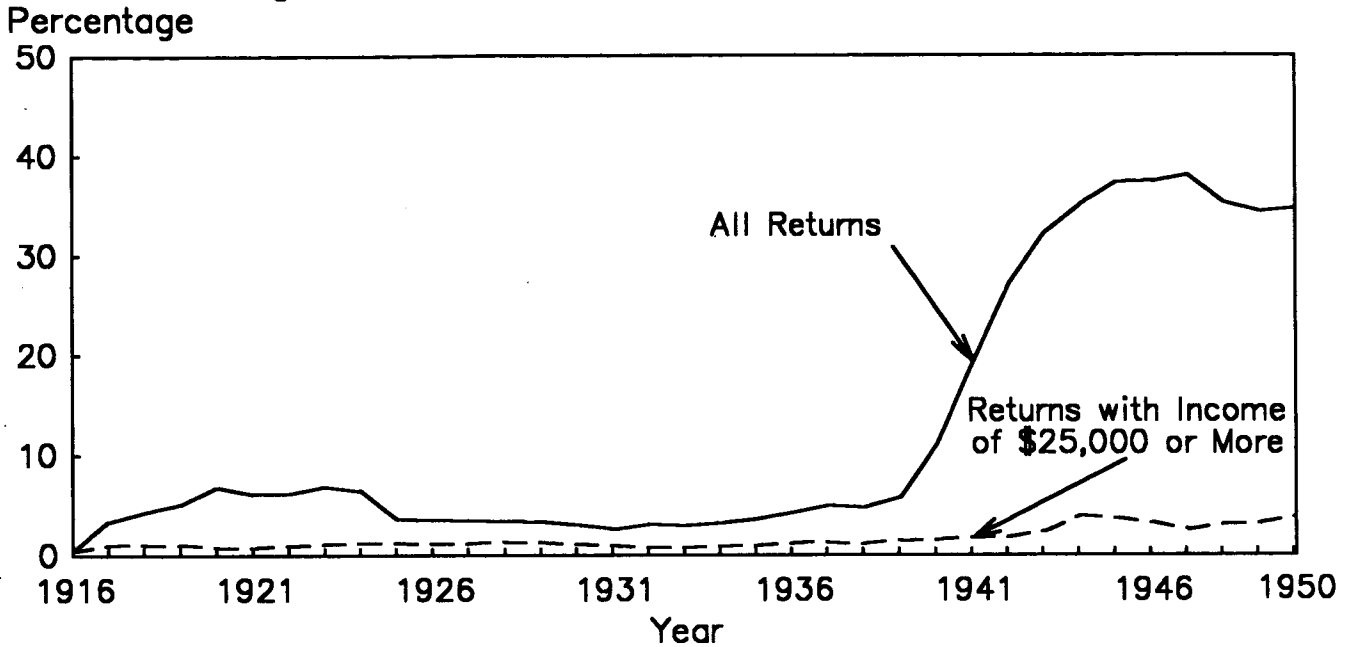


Figure C.
All Returns and Returns with Income of \$25,000 or More
as Percentages of U.S. Population, 1951-1986

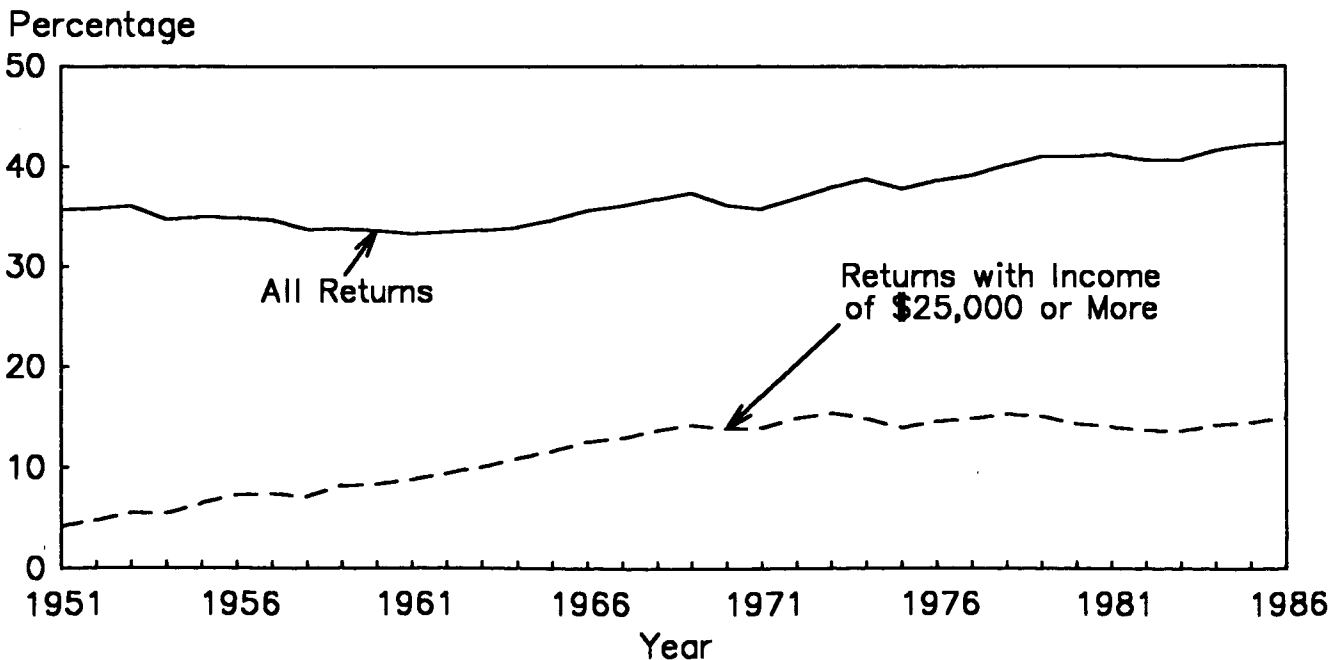


Figure D.
Returns with Income of \$25,000 or More:
Share of All Returns, Income and Tax, 1917-1950

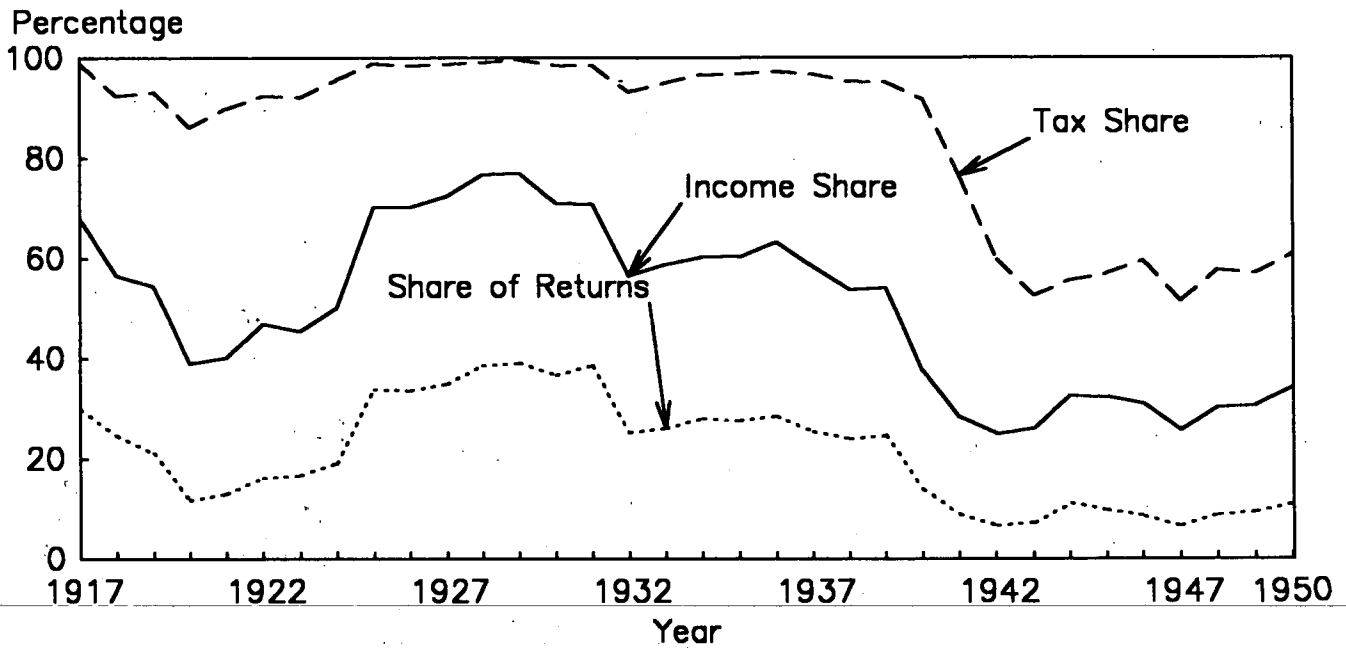


Figure E.
Returns with Income of \$25,000 or More:
Share of All Returns, Income and Tax, 1951-1986

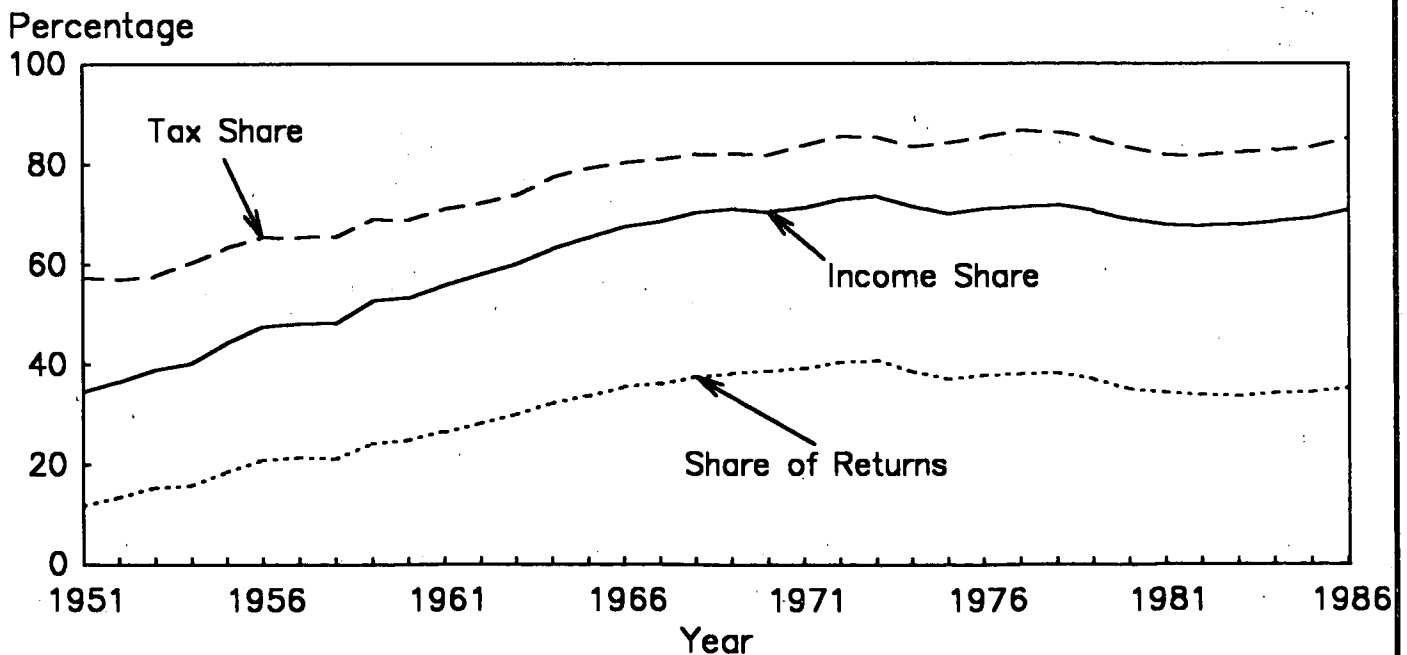


Figure F.
All Returns and Returns with Income of \$25,000 or More:
Average Tax Rates, 1916-1950

Percentage

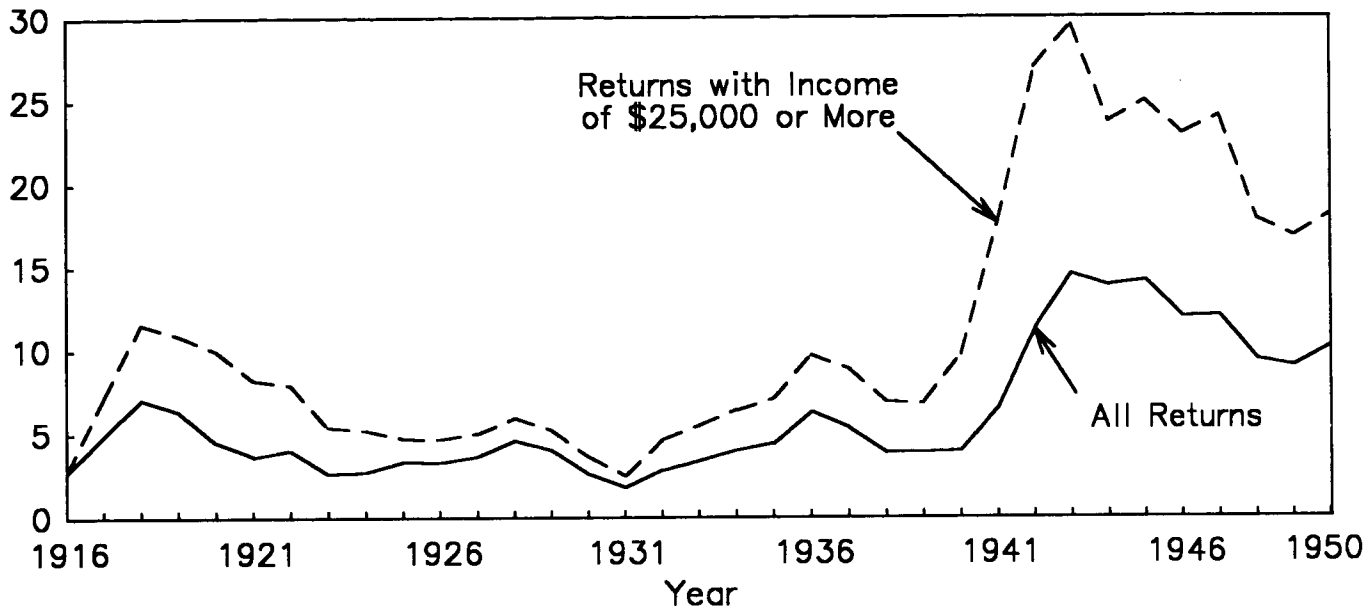
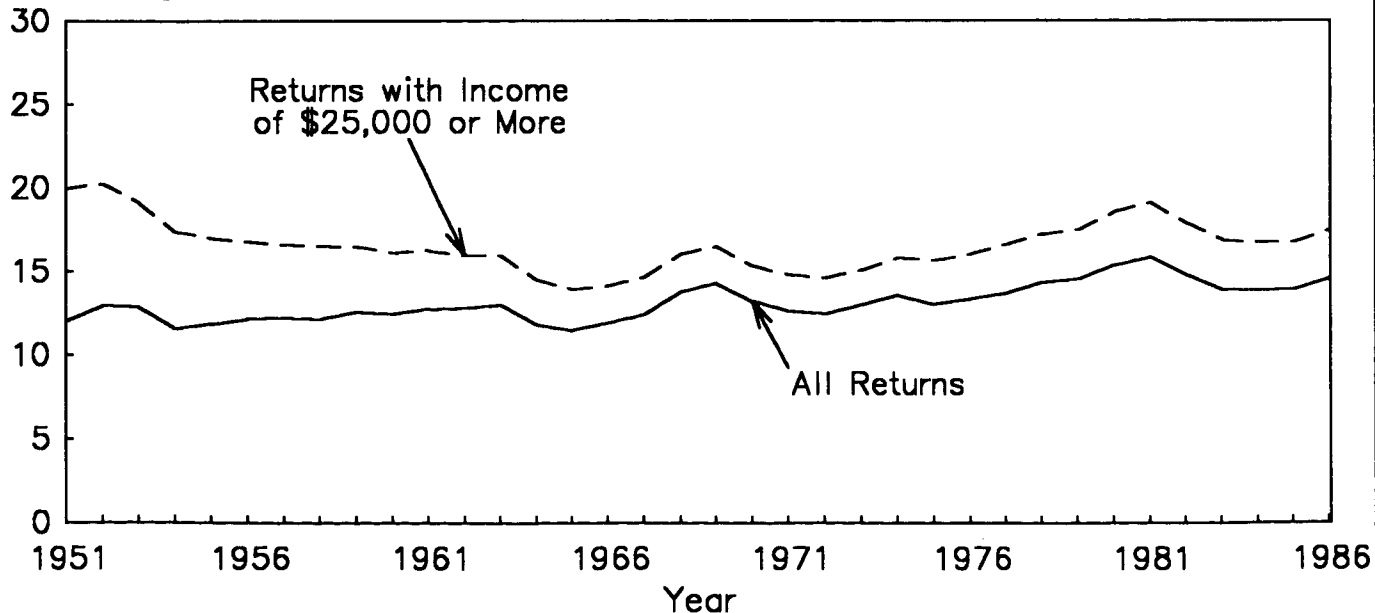


Figure G.
All Returns and Returns with Income of \$25,000 or More:
Average Tax Rates, 1951-1986

Percentage



1951 to 1986, but to show how these data relate to the earlier years in the time series. Before proceeding to this brief illustration, three general points should be made:

- Confining attention to returns constituting a fixed percentage of the total U.S. population (as is done in Table 6) may be the best device used in the tables to increase year-to-year comparability; even so, difficulties remain. For example, the number of exemptions generally claimed on returns (an indicator of the number of individuals represented by the returns) may have been changing; this has not been studied as yet.
- Comparisons in Table 6 (and in Tables 2 through 5) are all relative to the base of returns with income of \$25,000 or more. For some statistics, like tax shares, this is an extremely important consideration; for others, like tax rates, it does not matter at all.
- Finally, the top 200 returns per 100,000 U.S. population constitute a very small fraction of the income distribution and movements in this upper tail may be different from movements elsewhere; hence, any conclusions about this select group may not apply to the population as a whole.

Tax rates and tax shares were not constant over the 1916 to 1950 period. During the early part of the period, returns in the top 0.2 percent group were subject to very low tax rates, although their share of reported tax was quite high (see Figure H). In the early 1940's, however, tax rates increased sharply, while the tax shares of the group fell. The latter part of the 1916 to 1950 period was generally characterized by falling tax rates and constant tax shares.

In the 1951 to 1986 period, after an increase to 38.52 percent for 1952, average tax rates fell slightly and then were fairly constant, averaging over 34 percent (see Figure I). The tax share of the group declined in most years, from 43.19 percent for 1951 to 15.89 percent for 1981. After 1981, the tax share of the group increased steadily, reaching 23.87 percent for 1986, the highest it had been since 1961 [9].

ONGOING RESEARCH

The value of the data presented here and in the earlier article will be greatly enhanced when some of their limitations are addressed. A report on this work is currently scheduled for publication in an upcoming issue of the *SOI Bulletin*. This section contains a brief overview of those efforts.

Work to mitigate data limitations includes the development and application of a standardized income concept. Tax law changes have resulted in inconsistencies in the

income concept over the 1916 to 1986 period. In their current form, the data presented so far are not particularly useful for evaluating changes in the distribution of income, because they have not been adjusted for these changes in the composition of income. (That is one reason why tax shares, rather than income shares, have been emphasized.) As discussed in the previous article, the most serious inconsistency was introduced in (tax year) 1944, when adjusted gross income (AGI) was adopted in place of net income, as the income size classifier. Consequently, data for 1943 and earlier are not precisely comparable to data for later years. Cross-tabulations of AGI and net income are, however, available for a number of years after 1943; these and other data are being used to simulate how the net income distributions for 1944 and thereafter would look [10].

Other inconsistencies in the income concept will be addressed as well; for example, removing capital gains and losses from the computation of net or adjusted gross income would mitigate the problems caused by the many changes in their treatment over time. The data base will also be augmented by the addition of detail regarding the sources of income and deductions for each year.

The use of previously published tabulated data has been emphasized in these first two articles; however, there are also microdata files available for 1960 and most years thereafter. Adjusting for changes in the tax treatment of various items over time would allow for the creation of simulated microdata for earlier years. To accomplish this, the available microdata for a later year would be adjusted so that they conform to the tax treatment applicable to the earlier year for which data are needed; then they would be reweighted to agree with the aggregates tabulated for the earlier year. These reweighted data would serve as microdata for the earlier year.

Work to evaluate the tax and income shares of constant percentiles of the income distribution is now underway. This approach is more appropriate than using the constant dollar income cutoff now employed, because it takes into account real changes in the income distribution. Finally, an analysis of the sensitivity of the estimates to the use of various price indices is planned.

DEFINITION OF TERMS

Three items were obtained from the old SOI volumes for this study: the number of returns, income and tax liability, all distributed by size of income. These terms are defined below, essentially as they were in Part I.

Returns.—Joint returns have been allowed since the inception of the individual income tax. (However, income-splitting, whereby couples pay twice the tax computed on

Figure H.
Returns Accounting for the Top 0.2 Percent
of U.S. Population: Federal Income Tax Share
and Average Income Tax Rate, 1916-1950

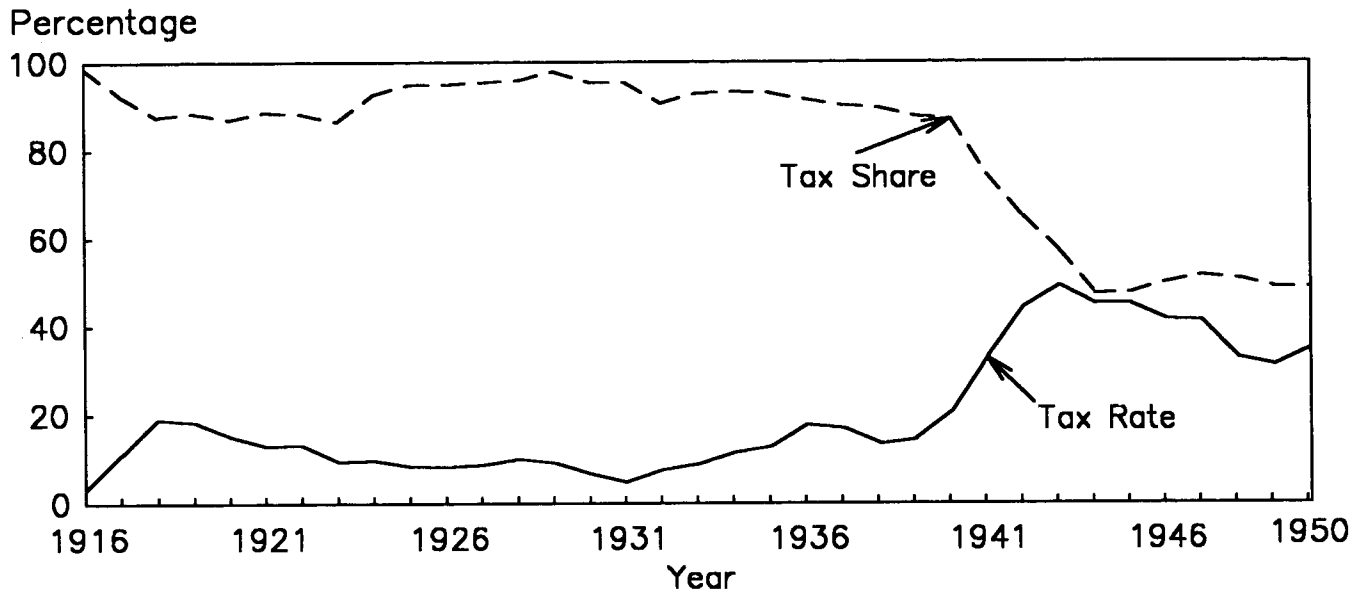
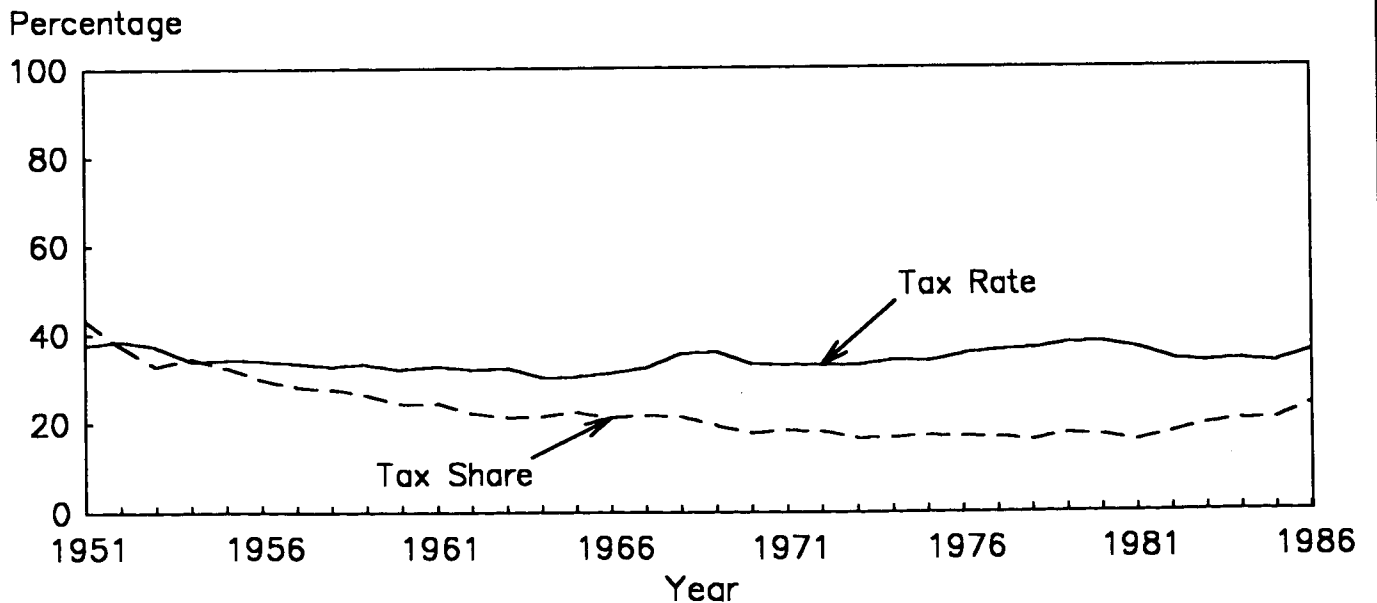


Figure I.
Returns Accounting for the Top 0.2 Percent
of U.S. Population: Federal Income Tax Share
and Average Income Tax Rate, 1951-1986



Individual Income Tax Shares, 1951-1986

one-half of their combined income and thus are subjected to lower tax rates, was not instituted until 1948.) The law also provided for returns for single persons and married persons filing separately. Head of household returns were introduced in 1952 and special returns for surviving spouses were added in 1954 [11]. Figure J provides information on the many changes in the filing requirements that have occurred over the 1916 to 1986 period [12]. An artificial, indexed filing threshold of \$25,000 or more in 1986 dollars was introduced to adjust for the fluctuations in the filing thresholds.

Prior to 1928, returns with deficits in income were not tabulated. To preserve the comparability of the data over the entire time series, returns with deficits in Adjusted Gross Income (or net income, prior to 1944) are excluded from data for all years, even though they are available in the original SOI publications for 1928 and thereafter. These omitted returns constitute a very small percentage of total filings—less than 1 percent, for the most part, and this omission does not affect the estimates on Tables 2 through 6 at all.

Income.—The income concept applicable to 1951 through 1986 is adjusted gross income (AGI). Introduced in 1944, AGI is generally defined as gross income less (1) allowable trade and business deductions, (2) travel, lodging and other reimbursed expenses connected with employment, (3) deductions attributable to rents and royalties, (4) deductions for depreciation and depletion allowable to beneficiaries of property held in trust, and (5) allowable losses from sales of property. (Personal deductions, such as those for medical expenses, personal interest paid and charitable contributions, are not subtracted from income until later, when the net income of itemizers is computed.)

The precise definition of AGI did change fairly often during this period, as various tax laws were enacted. The treatment of capital gains and losses was altered the most frequently, although other sources of income were included or exempted from time to time, as well. SOI data suggest that the definitional changes that occurred in the gross income concept did not greatly affect the distribution of returns with income of \$25,000 or more in 1986 dollars in the 1916 to 1950 period. However, the increasing frequency of significant tax law changes in the 1950 to 1986 period make these assertions more problematic. As noted in the previous section, research into the construction of an income classifier that is more consistently applicable to the entire data series is underway.

Income Tax.—The computation of the income tax changed repeatedly over the 1951 to 1986 period. In this article, tax refers to the total Federal individual income tax liability less tax credits. The tax includes the normal tax and surtax (called regular tax beginning in 1971), the optional

Figure J.—Income Tax Return Filing Requirements in 1986 Dollars, Tax Years 1916-1986

Year	Married Filing Jointly		Single	
	Net Income	Gross Income ¹	Net Income	Gross Income
	(1)	(2)	(3)	(4)
1916	\$ 30,000	N/A	\$ 30,000	N/A
1917	17,094	N/A	8,547	N/A
1918	14,599	N/A	7,299	N/A
1919	12,658	N/A	6,329	N/A
1920	10,929	N/A	5,464	N/A
1921	12,270	\$ 30,675	6,135	\$ 30,675
1922	13,072	32,680	6,536	32,680
1923	12,821	32,051	6,410	32,051
1924	16,026	32,051	6,410	32,051
1925	21,875	31,250	9,375	31,250
1926	21,739	31,056	9,317	31,056
1927	22,152	31,646	9,494	31,646
1928	22,436	32,051	9,615	32,051
1929	22,436	32,051	9,615	32,051
1930	23,026	32,895	9,868	32,895
1931	25,180	35,971	10,791	35,971
1932	20,000	40,000	8,000	40,000
1933	21,186	42,373	8,475	42,373
1934	20,492	40,984	8,197	40,984
1935	20,000	40,000	8,000	40,000
1936	19,841	39,683	7,937	39,683
1937	19,084	38,168	7,634	38,168
1938	19,531	39,063	7,813	39,063
1939	19,685	39,370	7,874	39,370
1940	N/A	15,625	N/A	6,250
1941	N/A	11,194	N/A	5,597
1942	N/A	8,054	N/A	3,356
1943	N/A	7,595 ²	N/A	3,165
1944	N/A	3,125 ¹	N/A	3,125
1945	N/A	3,049	N/A	3,049
1946	N/A	2,809	N/A	2,809
1947	N/A	2,451	N/A	2,451
1948	N/A	2,727	N/A	2,727
1949	N/A	2,765	N/A	2,765
1950	N/A	2,727	N/A	2,727
1951	N/A	2,532	N/A	2,532
1952	N/A	2,479	N/A	2,479
1953	N/A	2,459	N/A	2,459
1954	N/A	2,449	N/A	2,449
1955	N/A	2,459	N/A	2,459
1956	N/A	2,419	N/A	2,419
1957	N/A	2,335	N/A	2,335
1958	N/A	2,273	N/A	2,273
1959	N/A	2,256	N/A	2,256
1960	N/A	2,222	N/A	2,222
1961	N/A	2,198	N/A	2,198
1962	N/A	2,174	N/A	2,174
1963	N/A	2,151	N/A	2,151
1964	N/A	2,120	N/A	2,120
1965	N/A	2,083	N/A	2,083
1966	N/A	2,027	N/A	2,027
1967	N/A	1,967	N/A	1,967
1968	N/A	1,893	N/A	1,893
1969	N/A	1,796	N/A	1,796
1970	N/A	6,497 ¹	N/A	4,802
1971	N/A	6,233	N/A	4,607
1972	N/A	7,330	N/A	5,366
1973	N/A	6,914	N/A	5,062
1974	N/A	6,222	N/A	4,556
1975	N/A	6,925	N/A	4,786
1976	N/A	6,936	N/A	4,721
1977	N/A	8,499	N/A	5,335
1978	N/A	7,899	N/A	4,958
1979	N/A	8,157	N/A	4,985
1980	N/A	7,181	N/A	4,388
1981	N/A	6,514	N/A	3,981
1982	N/A	6,136	N/A	3,750
1983	N/A	5,941	N/A	3,630
1984	N/A	5,702	N/A	3,485
1985	N/A	5,729	N/A	3,496
1986	N/A	5,830	N/A	3,560

¹ Prior to 1944, the net income and gross income filing thresholds were applied to the combined income of the couple. For 1944 through 1969, the gross income filing criterion applied to income earned by either spouse. Beginning in 1970, the filing criterion again applies to the total gross income of the couple.

² Or \$3,949 earned by one spouse only, for purpose of the victory tax.

N/A—not applicable.

tax paid in lieu of surtax and normal tax, the alternative tax on capital gains income, the surcharge in effect for 1968 through 1972 and the alternative minimum tax effective in 1970 and thereafter. It does not include self-employment taxes, social security taxes, taxes from recomputing prior-year investment or work incentive credits, or State and local assessments [13].

NOTES AND REFERENCES

- [1] Scheuren, Fritz and McCubbin, Janet, "Individual Income Tax Shares and Average Tax Rates, Tax Years 1916-1950," *Statistics of Income Bulletin*, Volume 8, Number 3, 1989.
- [2] The Consumer Price Index, produced monthly by the Bureau of Labor Statistics, is a Laspeyres index; that is, it is a ratio of incomes needed in different years to purchase the base year's representative group of goods. For a recently published series, see U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States: 1988*. The CPI might not be the most appropriate price index to use to convert these data to 1986 dollars, but it was the most readily available index extending back to 1916. A study of the use of alternative indices is planned.
- [3] "Income" is adjusted gross income (AGI). (Prior to 1944, SOI data are classified by net income, a less inclusive concept than AGI. This makes comparisons across this year problematic, as discussed in the Ongoing Research section of this article.) The amount \$25,000 was chosen because it is roughly the lowest level that can serve as an artificial filing requirement common to all years from 1916 through 1986. In fact, for 1916 and 1931, the net income filing threshold in 1986 dollars for joint returns is actually above the \$25,000 cutoff.
- [4] The basic approach taken was to employ "spline fitting" procedures to the tabulated income data. For a review of this area of statistical application, see Ramsay, J. O., "Monotone Regression Splines in Action," *Statistical Science*, Vol. 3, No. 4, 1988. For examples of applications of the procedure, see Oh, H. Lock and Scheuren, Fritz, "Osculatory Interpolation Revisited," *Statistics of Income and Related Administrative Record Research: 1986-1987*, U.S. Department of the Treasury, Internal Revenue Service; and Oh, H. Lock, "Osculatory Interpolation with a Monotonicity Constraint," *1977 Proceedings of the American Statistical Association, Section on Statistical Computing*, 1978.
- [5] Information on the U.S. resident population was obtained from U.S. Department of Commerce, Bureau of the Census, *Current Population Reports*, series P-25, as cited in U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1988*, December 1987.
- [6] Pechman, Joseph A., *Federal Tax Policy* (5th edition), The Brookings Institution, 1987. See also, Pechman, Joseph A., *Who Paid the Taxes, 1966-85?*, The Brookings Institution, 1985.
- [7] U.S. Department of Commerce, Bureau of the Census, *Money, Income and Poverty in the United States*, Series P-60.
- [8] See U.S. Department of Commerce, Bureau of Economic Analysis, "Relationship Between Personal Income and Adjusted Gross Income: Revised Estimates, 1947-83," *Survey of Current Business*, May 1986, and "Relationship Between Personal Income and Adjusted Gross Income, 1983-85," *Survey of Current Business*, May 1987. For a more recent article on the reconciliation of the Bureau of Economic Analysis measure of personal income with AGI by source of income, see Park, Thae S. and Reeb, Jane S., "Personal Income and Adjusted Gross Income, 1984-1986," *Statistics of Income Bulletin*, Volume 8, Number 3, 1989.
- [9] The tax share of this group increased by 16 percent between 1985 and 1986. This unusually large increase reflects the increase in the realization of capital gains income, motivated by the elimination of the preferential tax treatment of such gains beginning with 1987. The recent increases in income and tax shares shown in these data are also reflected in other data from higher-income returns. See for example, U.S. Department of Treasury, "Changes in the Distribution of Federal Income Tax Payments Since 1981," *Treasury News*, April 5, 1988.
- [10] See Scheuren, Fritz and Oh, H. Lock, "Constant Income Distribution Percentile Estimation," *Statistics of Income and Related Administrative Record Research*, Internal Revenue Service, to be presented at the August 1989 meetings of the American Statistical Association.
- [11] Head of household returns were allowed for tax years beginning after October 31, 1951. Under this new filing classification, heads of households received approximately half of the income-splitting benefits accorded to a married couple. The 1954 Internal Revenue Code extended the full benefits of income splitting to widowed individuals, for two years following the death of a spouse, provided that the surviving spouse had not remarried and had a dependent child or stepchild.

[12] Higher filing requirements than those noted in Figure J were introduced for aged individuals in 1954 and for widowed individuals in 1975. A lower filing requirement applicable to self-employed individuals was introduced in 1951, to facilitate the collection of their social security taxes. See the first article in this series, Scheuren, Fritz and McCubbin, Janet, "Individual Income Tax Shares and Average Tax Rates, Part I: 1916-1950," *Statistics of Income Bulletin*, Winter

1988-89, for more detailed information on the operation of the filing requirements during 1916 to 1950.

[13] The self-employment tax (mandated by the Social Security Act Amendments of 1950) is included in the income tax data for 1951 through 1953. This inconsistency is not a serious problem as the self-employment tax constituted less than 1 percent of the total tax in each year, and well over half of the self-employment tax was reported on returns with less than \$25,000 or more in 1986 dollars.

Individual Income Tax Shares, 1951-1986

Table 1.—Returns with Adjusted Gross Income: Number of Returns, Income, and Federal Income Tax, by Size of Adjusted Gross Income, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in current dollars]

Tax Year	Total	Size of adjusted gross income										
		Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$750,000	\$750,000 under \$1,000,000	\$1,000,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Part III — Federal income tax (in thousand dollars)												
1951.....	24,438,743	14,911,030	1,608,077	1,747,428	2,310,505	1,127,047	652,525	1,252,304	404,715	141,470	69,988	213,654
1952.....	28,019,853	17,866,760	2,039,543	2,018,607	2,505,913	1,194,708	618,013	1,108,638	322,505	106,681	58,287	180,198
1953.....	29,656,666	19,490,208	2,374,153	2,127,730	2,472,787	1,088,909	557,355	956,744	270,269	92,463	56,550	169,498
1954.....	26,665,753	16,716,333	2,185,166	2,008,939	2,342,514	1,141,508	567,202	1,027,230	299,702	99,496	55,289	222,374
1955.....	29,613,722	18,082,248	2,692,340	2,269,352	2,708,075	1,223,749	628,718	1,144,270	364,136	139,776	70,072	290,986
1956.....	32,732,132	19,604,015	3,369,114	2,578,798	3,009,248	1,416,627	712,003	1,193,578	358,060	132,478	69,977	288,234
1957.....	34,393,639	20,512,276	3,851,830	2,759,233	3,104,270	1,483,353	689,840	1,210,240	350,218	123,682	77,049	231,648
1958.....	34,335,652	20,004,839	4,291,393	2,925,605	3,101,822	1,416,968	689,690	1,160,815	336,420	113,408	61,533	233,159
1959.....	38,645,299	21,289,310	5,477,515	3,417,524	3,540,277	1,782,624	844,468	1,387,542	412,874	149,242	76,157	267,766
1960.....	39,464,156	21,636,147	6,158,538	3,685,038	3,597,608	1,544,881	728,455	1,201,506	405,885	145,286	80,287	280,525
1961.....	42,225,498	21,994,195	6,950,821	4,122,087	4,066,629	1,684,142	799,414	1,455,398	514,567	191,697	104,894	341,654
1962.....	44,902,840	22,680,031	8,247,732	4,687,476	4,308,594	1,833,017	851,977	1,325,347	414,910	162,003	80,858	310,895
1963.....	48,203,580	23,216,149	9,430,420	5,421,882	4,755,246	2,004,563	915,612	1,439,648	450,570	160,321	82,692	326,477
1964.....	47,152,855	20,612,554	9,792,079	5,932,669	4,658,721	2,158,659	1,045,584	1,646,728	573,470	206,009	99,763	426,619
1965.....	49,529,695	19,770,996	10,711,983	6,613,863	5,014,919	2,438,323	1,215,797	2,046,017	706,085	258,847	149,558	603,307
1966.....	56,087,084	20,666,807	12,981,170	8,229,525	5,757,896	2,842,315	1,386,260	2,383,481	792,527	297,089	159,940	590,074
1967.....	62,919,958	21,069,194	14,627,244	10,104,088	6,739,050	3,369,311	1,685,211	2,984,995	1,028,936	389,486	215,157	707,286
1968.....	76,637,903	22,634,962	18,297,798	13,685,144	8,778,579	4,102,966	2,101,985	3,843,475	1,333,067	505,941	291,406	1,062,580
1969.....	86,568,216	22,897,341	21,574,723	18,082,796	10,206,166	4,516,818	2,216,741	3,867,273	1,271,825	493,780	264,079	1,176,674
1970.....	83,900,714	20,285,376	20,633,618	19,872,723	10,762,850	4,473,756	2,171,955	3,516,256	1,023,381	341,128	185,763	633,908
1971.....	85,397,545	17,018,516	19,929,817	22,192,781	12,208,720	4,885,312	2,428,928	3,995,660	1,206,343	439,321	246,969	845,178
1972.....	93,563,915	15,456,420	19,985,875	26,498,058	14,905,193	5,647,051	2,881,343	4,866,577	1,467,983	516,968	292,174	1,046,273
1973.....	108,068,052	15,489,719	21,235,898	32,128,057	19,806,450	6,897,451	3,470,016	5,762,253	1,639,983	518,950	281,638	837,637
1974.....	123,591,234	15,949,559	21,508,538	37,891,674	24,784,070	8,098,373	4,133,704	7,177,514	2,047,548	631,444	318,227	1,050,583
1975.....	124,511,769	11,911,131	19,178,332	38,207,089	29,616,827	8,852,102	4,509,822	7,990,300	2,181,848	637,182	329,482	1,097,654
1976.....	141,762,538	10,957,645	17,959,309	42,174,650	38,936,465	10,808,623	5,448,156	9,927,041	2,834,722	829,125	438,930	1,447,872
1977.....	159,746,443	9,066,456	16,840,174	46,018,577	49,311,127	12,958,208	6,433,082	12,117,060	3,518,836	1,064,517	555,967	1,862,439
1978.....	188,169,089	9,440,139	17,129,707	48,730,169	64,718,179	16,463,525	7,916,877	15,199,322	4,553,833	1,310,154	691,987	2,015,197
1979.....	214,424,047	8,881,692	16,957,735	48,395,952	78,456,623	19,753,175	10,057,784	18,609,594	6,265,090	1,967,392	1,005,202	4,073,808
1980.....	250,240,231	8,378,584	17,063,315	49,578,802	96,589,734	27,208,647	12,549,071	23,063,629	7,685,007	2,410,782	1,302,909	4,409,751
1981.....	283,993,046	7,974,512	16,938,334	49,754,371	115,067,289	36,299,454	14,715,265	25,657,391	8,598,298	2,708,418	1,392,258	4,887,456
1982.....	277,470,222	6,962,695	15,024,141	43,655,982	112,847,567	35,892,383	14,594,818	26,234,507	9,666,497	3,400,561	1,822,284	7,368,787
1983.....	274,055,710	6,148,100	13,194,941	40,233,972	106,983,180	38,352,897	15,392,973	26,814,572	10,812,829	4,072,390	2,391,092	9,658,764
1984.....	301,504,197	5,863,563	12,791,831	39,476,049	111,073,473	47,355,174	18,759,377	31,261,303	13,276,297	4,681,030	2,845,555	14,120,545
1985.....	325,524,855	5,479,437	12,182,587	38,494,893	114,212,270	56,064,781	21,794,656	35,950,773	15,739,142	6,347,995	3,530,193	15,728,128
1986.....	366,978,730	4,899,307	11,438,532	38,223,446	117,223,687	62,459,834	26,280,965	45,513,278	18,842,655	9,030,823	3,897,295	29,168,908

See notes at end of tables.

Individual Income Tax Shares, 1951-1986

Table 2.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Federal Income Tax Share Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part VII — Returns accounting for top 40 percent of Federal income tax													
1951	243,514	3.78	60,113,585	23,577,938	246,859	150,035	96,824	125,035	20.36	15.47	158.14	39.22	40.00
1952	376,528	5.02	70,631,649	26,349,139	187,587	117,607	69,979	95,749	21.76	17.11	240.76	37.31	40.00
1953	556,684	6.33	82,991,069	28,009,419	149,081	98,766	50,315	76,760	22.72	18.62	350.21	33.75	40.00
1954	495,482	5.58	82,974,238	26,210,935	167,462	114,562	52,900	85,707	22.00	18.22	306.07	31.59	40.00
1955	614,651	5.76	100,316,907	30,744,478	163,210	113,190	50,019	82,385	22.19	18.54	372.36	30.65	40.00
1956	783,489	6.42	116,874,886	34,550,990	149,172	105,073	44,099	75,634	22.75	19.27	466.12	29.56	40.00
1957	902,693	7.12	122,684,406	34,977,990	135,909	97,161	38,748	69,779	23.32	20.00	527.31	28.51	40.00
1958	953,749	7.71	122,791,185	34,049,444	128,746	93,045	35,701	67,007	23.89	20.69	547.66	27.73	40.00
1959	1,120,064	7.72	144,802,830	40,020,690	129,281	93,550	35,731	66,308	23.87	20.69	632.32	27.64	40.00
1960	1,354,940	9.00	155,097,767	40,199,427	114,468	84,800	29,669	60,845	24.87	21.97	752.83	25.92	40.00
1961	1,399,139	8.67	166,397,892	43,910,240	118,929	87,545	31,384	62,374	24.65	21.67	764.59	26.39	40.00
1962	1,740,546	9.91	188,486,420	46,937,766	108,292	81,324	26,967	58,963	25.66	22.94	936.93	24.90	40.00
1963	1,931,966	10.19	205,840,790	50,909,216	106,545	80,194	26,351	58,834	25.84	23.15	1,025.01	24.73	40.00
1964	1,901,081	9.12	217,917,508	51,454,810	114,628	87,562	27,066	62,181	24.58	21.96	994.60	23.61	40.00
1965	1,886,156	8.35	231,552,650	54,375,129	122,764	93,936	28,829	65,253	23.74	21.11	974.63	23.48	40.00
1966	2,191,534	8.88	259,749,110	60,785,807	118,524	90,787	27,737	63,944	24.25	21.65	1,120.55	23.40	40.00
1967	2,177,359	8.50	274,430,921	66,684,575	126,038	95,412	30,626	66,931	24.15	21.42	1,102.70	24.30	40.00
1968	2,407,407	8.79	302,657,803	79,126,562	125,719	92,851	32,868	66,735	24.58	21.63	1,207.33	26.10	40.00
1969	2,962,550	10.32	332,756,116	84,924,111	112,321	83,655	28,666	62,771	25.90	23.10	1,471.09	25.52	40.00
1970	3,271,940	11.50	336,356,078	77,394,384	102,800	79,146	23,654	60,576	26.70	24.28	1,604.02	23.01	40.00
1971	3,167,180	10.91	339,249,228	77,283,138	107,114	82,713	24,401	62,646	26.05	23.61	1,531.32	22.78	40.00
1972	3,274,896	10.51	365,060,605	83,584,186	111,472	85,950	25,523	65,032	25.57	23.10	1,564.81	22.90	40.00
1973	3,623,676	11.11	395,126,048	90,941,344	109,040	83,944	25,096	65,019	26.23	23.78	1,714.48	23.02	40.00
1974	3,586,870	11.28	381,978,230	91,561,835	106,493	80,967	25,527	63,052	26.42	23.87	1,681.28	23.97	40.00
1975	3,338,922	11.07	352,119,653	85,303,948	105,459	79,911	25,548	63,338	25.88	23.26	1,549.64	24.23	40.00
1976	3,436,930	10.80	369,099,467	93,221,293	107,392	80,269	27,123	64,612	25.43	22.65	1,579.74	25.26	40.00
1977	3,594,496	10.98	387,255,935	100,114,443	107,736	79,884	27,852	64,960	25.71	22.86	1,635.65	25.85	40.00
1978	3,898,716	11.45	417,227,193	109,026,246	107,017	79,052	27,965	64,639	26.42	23.59	1,755.43	26.13	40.00
1979	3,560,572	10.48	398,676,451	110,066,178	111,970	81,057	30,912	65,367	25.39	22.29	1,585.39	27.61	40.00
1980	3,595,296	11.02	390,119,779	110,774,077	108,508	77,698	30,811	63,469	26.19	23.04	1,582.05	28.39	40.00
1981	3,974,885	12.30	404,004,048	112,134,939	101,639	73,428	28,211	60,862	27.57	24.63	1,730.94	27.76	40.00
1982	3,642,571	11.41	389,548,599	103,101,574	106,943	78,639	28,305	60,760	27.03	24.21	1,570.10	26.47	40.00
1983	3,397,627	10.60	389,261,597	99,107,497	114,569	85,399	29,170	63,519	26.51	23.77	1,450.22	25.46	40.00
1984	3,279,310	9.74	406,670,459	105,327,915	124,011	91,892	32,119	67,047	25.85	23.01	1,386.74	25.90	40.00
1985	3,232,762	9.33	425,875,280	110,644,976	131,737	97,511	34,226	69,683	25.77	22.91	1,354.09	25.98	40.00
1986	2,481,271	6.90	424,686,348	124,966,978	171,157	120,793	50,364	81,191	23.75	20.31	1,029.24	29.43	40.00
Part VIII — Returns accounting for top 45 percent of Federal income tax													
1951	351,448	5.46	72,259,684	26,525,181	205,606	130,132	75,474	102,120	24.48	19.36	228.24	36.71	45.00
1952	540,845	7.21	84,767,813	29,642,781	156,732	101,924	54,808	77,960	26.11	21.31	345.82	34.97	45.00
1953	802,424	9.13	100,015,302	31,510,596	124,641	85,372	39,269	63,071	27.38	23.20	504.81	31.51	45.00
1954	715,821	8.06	99,956,985	29,487,302	139,640	98,446	41,194	69,839	26.51	22.62	442.18	29.50	45.00
1955	896,549	8.40	121,114,831	34,587,538	135,090	96,512	38,579	66,750	26.79	23.06	543.14	28.56	45.00
1956	1,138,416	9.32	141,062,827	38,869,863	123,912	89,768	34,144	61,967	27.46	23.92	677.27	27.56	45.00
1957	1,307,367	10.31	148,235,041	39,350,238	113,384	83,286	30,099	57,763	28.18	24.83	763.71	26.55	45.00
1958	1,364,910	11.03	147,919,837	38,305,624	108,373	80,309	28,065	56,321	28.77	25.55	783.76	25.90	45.00
1959	1,613,280	11.12	174,651,656	45,023,276	108,259	80,351	27,908	55,826	28.80	25.59	910.76	25.78	45.00
1960	1,928,353	12.81	187,341,336	45,224,355	97,151	73,699	23,452	52,444	30.04	27.17	1,071.43	24.14	45.00
1961	1,966,897	12.18	199,205,871	49,399,020	101,279	76,164	25,115	53,983	29.51	26.50	1,074.85	24.80	45.00
1962	2,397,900	13.65	224,785,378	52,804,987	93,743	71,721	22,021	52,099	30.61	27.87	1,290.78	23.49	45.00
1963	2,642,220	13.94	245,107,526	57,272,868	92,766	71,090	21,676	52,263	30.77	28.06	1,401.83	23.37	45.00
1964	2,677,684	12.84	262,906,424	57,886,661	98,184	76,566	21,618	54,405	29.66	27.05	1,400.89	22.02	45.00
1965	2,659,842	11.78	278,520,299	61,172,021	104,713	81,715	22,998	56,977	28.56	25.90	1,374.41	21.96	45.00
1966	3,058,476	12.40	311,588,554	68,384,033	101,877	79,518	22,359	56,386	29.09	26.46	1,563.83	21.95	45.00
1967	3,039,603	11.86	328,274,668	75,020,147	107,999	83,318	24,681	58,740	28.88	26.11	1,539.37	22.85	45.00
1968	3,417,569	12.47	365,574,052	89,017,382	106,969	80,922	26,047	58,547	29.69	26.76	1,713.93	24.35	45.00
1969	4,084,771	14.23	399,216,599	95,539,624	97,733	74,344	23,389	56,219	31.07	28.31	2,028.34	23.93	45.00
1970	4,401,553	15.47	401,313,939	87,068,682	91,176	71,394	19,781	54,872	31.85	29.47	2,157.79	21.70	45.00
1971	4,249,138	14.64	403,629,324	86,943,530	94,991	74,529	20,461	56,803	30.99	28.55	2,054.44	21.54	45.00
1972	4,421,444	14.19	435,850,535	94,032,209	98,577	77,309	21,267	58,889	30.53	28.05	2,112.65	21.57	45.00
1973	4,856,363	14.88	471,260,778	102,309,012	97,040	75,973	21,067	58,906	31.29	28.85	2,297.71	21.71	45.00
1974	4,797,930	15.10	454,649,765	103,007,065	94,760	73,291	21,469	57,387	31.45	28.90	2,248.94	22.66	45.00
1975	4,410,703	14.62	416,810,377	95,966,942	94,500	72,742	21,758	57,743	30.64	27.97	2,047.06	23.02	45.00
1976	4,537,479	14.25	436,865,109	104,873,954	96,279	73,166	23,113	58,910	30.10	27.25	2,085.59	24.01	45.00
1977	4,738,292	14.47	458,120,384	112,628,748	96,685	72,915	23,770	59,346	30.42	27.51	2,156.12	24.58	45.00
1978	5,130,855	15.07	493,225,478	122,654,527	96,129	72,224	23,905	59,224	31.23	28.36	2,310.21	24.87	45.00
1979	4,817,258	14.17	476,833,301	123,824,450	98,984	73,28							

Table 2.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Federal Income Tax Share Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part IX — Returns accounting for top 50 percent of Federal income tax													
1951.....	498,220	7.74	85,746,610	29,472,423	172,106	112,950	59,155	83,188	29.05	23.82	323.56	34.37	50.00
1952.....	763,909	10.19	100,472,185	32,936,423	131,524	88,408	43,116	64,123	30.95	26.10	488.45	32.78	50.00
1953.....	1,146,653	13.05	119,717,183	35,011,774	104,406	73,872	30,534	52,428	32.77	28.68	721.37	29.25	50.00
1954.....	1,028,898	11.58	119,666,094	32,763,669	116,305	84,462	31,843	57,262	31.74	27.89	635.58	27.38	50.00
1955.....	1,296,035	12.14	145,174,576	38,430,598	112,014	82,362	29,652	54,928	32.12	28.45	785.15	26.47	50.00
1956.....	1,640,222	13.43	169,241,715	43,188,737	103,182	76,851	26,331	51,625	32.95	29.50	975.81	25.52	50.00
1957.....	1,852,938	14.61	177,118,895	43,722,487	95,588	71,992	23,596	49,159	33.67	30.41	1,082.41	24.69	50.00
1958.....	1,910,657	15.44	176,283,145	42,561,805	92,263	69,987	22,276	48,532	34.29	31.17	1,097.14	24.14	50.00
1959.....	2,263,636	15.60	208,304,287	50,025,862	92,022	69,922	22,100	48,538	34.34	31.25	1,277.92	24.02	50.00
1960.....	2,624,277	17.43	221,620,847	50,249,284	84,450	65,302	19,148	46,734	35.54	32.76	1,458.10	22.67	50.00
1961.....	2,669,970	16.54	234,877,656	54,887,800	87,970	67,413	20,557	48,030	34.79	31.84	1,459.06	23.37	50.00
1962.....	3,182,390	18.12	263,549,424	58,672,208	82,815	64,378	18,437	47,090	35.88	33.20	1,713.07	22.26	50.00
1963.....	3,489,910	18.41	287,200,224	63,636,520	82,294	64,060	18,234	47,398	36.05	33.40	1,851.58	22.16	50.00
1964.....	3,647,610	17.49	312,705,859	64,318,513	85,729	68,096	17,633	48,769	35.27	32.77	1,908.33	20.57	50.00
1965.....	3,674,654	16.27	332,887,247	67,968,912	90,590	72,093	18,497	50,756	34.13	31.56	1,898.79	20.42	50.00
1966.....	4,169,262	16.90	370,755,422	75,982,258	88,926	70,702	18,224	50,598	34.61	32.07	2,131.79	20.49	50.00
1967.....	4,112,194	16.05	387,823,919	83,355,719	94,311	74,040	20,270	52,809	34.12	31.39	2,082.58	21.49	50.00
1968.....	4,570,734	16.68	429,585,012	98,908,202	93,986	72,347	21,639	52,978	34.89	32.00	2,292.26	23.02	50.00
1969.....	5,341,243	18.61	466,658,668	106,155,138	87,369	67,494	19,875	51,479	36.32	33.61	2,652.25	22.75	50.00
1970.....	5,704,177	20.05	469,748,446	96,742,980	82,352	65,392	16,960	50,449	37.28	34.98	2,796.38	20.59	50.00
1971.....	5,544,056	19.10	473,936,950	96,603,922	85,486	68,061	17,425	52,066	36.39	34.01	2,680.53	20.38	50.00
1972.....	5,715,601	18.34	508,808,984	104,480,232	89,021	70,741	18,280	54,130	35.64	33.18	2,731.03	20.53	50.00
1973.....	6,235,122	19.11	549,006,700	113,676,680	88,051	69,819	18,232	54,149	36.45	34.04	2,950.04	20.71	50.00
1974.....	6,192,402	19.48	531,347,697	114,452,294	85,806	67,324	18,483	52,840	36.75	34.26	2,902.57	21.54	50.00
1975.....	5,679,224	18.82	486,973,052	106,629,936	85,746	66,971	18,775	53,147	35.79	33.15	2,635.80	21.90	50.00
1976.....	5,815,183	18.27	509,082,902	116,526,616	87,544	67,505	20,038	54,401	35.08	32.22	2,672.87	22.89	50.00
1977.....	6,029,498	18.42	531,661,792	125,143,054	88,177	67,422	20,755	54,802	35.30	32.37	2,743.67	23.54	50.00
1978.....	6,503,256	19.10	571,321,589	136,282,807	87,852	66,896	20,956	54,867	36.18	33.30	2,928.14	23.85	50.00
1979.....	6,267,971	18.44	559,350,755	137,582,722	89,240	67,289	21,950	54,633	35.63	32.58	2,790.89	24.60	50.00
1980.....	6,160,499	18.88	538,226,583	138,467,596	87,367	64,891	22,477	53,293	36.14	32.97	2,710.83	25.73	50.00
1981.....	6,544,581	20.24	547,958,101	140,168,673	83,727	62,309	21,418	52,088	37.39	34.41	2,849.97	25.58	50.00
1982.....	6,232,363	19.52	533,311,978	128,876,967	85,571	64,893	20,679	51,453	37.01	34.18	2,686.41	24.17	50.00
1983.....	5,855,427	18.26	530,896,368	123,884,371	90,667	69,510	21,157	53,116	36.15	33.34	2,499.29	23.33	50.00
1984.....	5,822,384	17.30	560,292,937	131,659,893	96,231	73,618	22,613	55,335	35.62	32.73	2,462.14	23.50	50.00
1985.....	5,844,277	16.86	589,165,289	138,306,220	100,811	77,145	23,665	57,048	35.65	32.77	2,447.96	23.47	50.00
1986.....	5,101,364	14.18	608,278,453	156,208,722	119,238	88,617	30,621	62,390	34.02	30.64	2,116.06	25.68	50.00

See notes at end of tables.

Individual Income Tax Shares, 1951-1986

Table 4.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part III — Top 10 percent of returns													
1951	643,983	10.00	96,922,035	31,652,189	150,504	101,353	49,151	71,108	32.83	27.63	418.22	32.66	53.70
1952	749,766	10.00	99,560,552	32,761,261	132,789	89,093	43,695	64,796	30.67	25.82	479.41	32.91	49.73
1953	878,772	10.00	104,714,823	32,364,531	119,160	82,331	36,829	60,092	28.66	24.50	552.84	30.91	46.22
1954	888,612	10.00	111,309,587	31,447,782	125,262	89,872	35,390	62,046	29.52	25.63	548.92	28.25	47.99
1955	1,067,388	10.00	131,984,952	36,396,200	123,652	89,554	34,098	60,789	29.20	25.48	646.63	27.58	47.35
1956	1,221,240	10.00	146,102,024	39,661,337	119,634	87,158	32,476	59,735	28.44	24.91	726.55	27.15	45.92
1957	1,268,212	10.00	145,955,870	38,999,977	115,088	84,336	30,752	58,654	27.75	24.39	740.83	26.72	44.60
1958	1,237,494	10.00	140,578,704	37,160,118	113,599	83,571	30,029	58,965	27.35	24.11	710.60	26.43	43.65
1959	1,450,586	10.00	165,352,835	43,588,114	113,990	83,942	30,049	58,572	27.26	24.04	818.92	26.36	43.57
1960	1,505,684	10.00	164,057,984	41,706,639	108,959	81,260	27,699	58,113	26.31	23.39	836.59	25.42	41.50
1961	1,614,637	10.00	179,415,892	46,110,836	111,118	82,560	28,558	58,607	26.58	23.58	882.35	25.70	42.00
1962	1,756,397	10.00	189,419,334	47,092,366	107,845	81,033	26,812	58,747	25.79	23.06	945.46	24.86	40.13
1963	1,895,812	10.00	203,706,047	50,556,248	107,451	80,783	26,667	59,271	25.57	22.88	1,005.83	24.82	39.72
1964	2,085,256	10.00	229,155,549	53,168,090	109,893	84,396	25,497	59,907	25.85	23.22	1,090.95	23.20	41.33
1965	2,258,788	10.00	254,965,601	57,885,482	112,877	87,250	25,627	60,659	26.14	23.48	1,167.18	22.70	42.58
1966	2,467,388	10.00	276,971,609	63,407,391	112,253	86,555	25,698	61,043	25.86	23.23	1,261.60	22.89	41.73
1967	2,562,808	10.00	299,382,413	70,632,838	116,818	89,257	27,561	62,692	26.34	23.59	1,297.91	23.59	42.37
1968	2,740,076	10.00	324,311,777	82,634,842	118,359	88,201	30,158	63,567	26.34	23.39	1,374.17	25.48	41.77
1969	2,869,726	10.00	326,896,600	83,928,264	113,912	84,666	29,246	63,487	25.44	22.65	1,424.99	25.67	39.53
1970	2,844,943	10.00	309,875,048	73,160,223	108,921	83,205	25,716	63,556	24.59	22.20	1,394.69	23.61	37.81
1971	2,902,627	10.00	322,430,142	74,715,412	111,082	85,342	25,741	64,566	24.75	22.33	1,403.41	23.17	38.67
1972	3,116,322	10.00	354,661,795	82,042,601	113,808	87,481	26,327	66,144	24.84	22.37	1,489.04	23.13	39.26
1973	3,262,927	10.00	371,256,511	87,195,460	113,780	87,057	26,723	67,379	24.65	22.21	1,543.80	23.49	38.35
1974	3,178,455	10.00	355,706,234	87,171,401	111,912	84,886	27,426	65,697	24.60	22.07	1,489.84	24.51	38.08
1975	3,017,434	10.00	331,413,273	81,740,165	109,833	82,744	27,089	65,534	24.36	21.76	1,400.43	24.66	38.33
1976	3,183,268	10.00	352,498,665	90,283,433	110,735	82,373	28,362	66,309	24.29	21.52	1,463.15	25.61	38.74
1977	3,274,016	10.00	366,135,849	96,298,671	111,831	82,418	29,413	66,986	24.31	21.49	1,489.81	26.30	38.48
1978	3,404,356	10.00	384,642,211	103,064,658	112,985	82,711	30,274	67,532	24.36	21.55	1,532.84	26.79	37.81
1979	3,398,479	10.00	388,004,168	108,042,288	114,170	82,379	31,791	66,354	24.71	21.62	1,513.21	27.85	39.26
1980	3,263,042	10.00	368,689,117	106,444,006	112,989	80,368	32,621	65,592	24.75	21.63	1,435.85	28.87	38.44
1981	3,232,836	10.00	357,375,701	102,428,469	110,546	78,862	31,684	65,015	24.39	21.51	1,407.80	28.66	36.54
1982	3,192,470	10.00	361,623,089	97,657,494	113,274	82,684	30,590	63,426	25.10	22.31	1,376.09	27.01	37.89
1983	3,206,451	10.00	376,997,935	96,886,465	117,575	87,359	30,216	64,788	25.67	22.95	1,368.62	25.70	39.10
1984	3,366,261	10.00	412,472,386	106,339,117	122,531	90,942	31,590	66,450	26.22	23.38	1,423.50	25.78	40.38
1985	3,466,026	10.00	441,934,173	113,406,751	127,505	94,785	32,720	68,055	26.74	23.88	1,451.79	25.66	41.00
1986	3,597,196	10.00	508,728,850	139,641,489	141,424	102,604	38,820	70,600	28.45	25.01	1,492.13	27.45	44.70
Part IV — Top 15 percent of returns													
1951	965,974	15.00	117,073,856	35,338,474	121,198	84,614	36,583	55,690	39.66	34.60	627.33	30.18	59.95
1952	1,124,649	15.00	121,104,377	36,638,885	107,682	75,104	32,578	51,650	37.31	32.65	719.12	30.25	55.62
1953	1,318,158	15.00	128,411,796	36,520,180	97,418	69,712	27,705	48,988	35.15	31.12	829.26	28.44	52.15
1954	1,332,919	15.00	135,910,670	35,255,059	101,965	75,515	26,450	50,099	36.04	32.31	823.38	25.94	53.80
1955	1,601,083	15.00	161,077,679	40,838,633	100,605	75,099	25,507	49,643	35.63	32.05	969.95	25.35	53.13
1956	1,831,859	15.00	178,889,468	44,639,212	97,655	73,286	24,368	49,224	34.83	31.42	1,089.82	24.95	51.68
1957	1,902,318	15.00	179,532,400	44,083,721	94,376	71,202	23,174	48,626	34.13	30.88	1,111.25	24.55	50.41
1958	1,856,242	15.00	173,628,581	42,167,245	93,538	70,821	22,716	49,103	33.77	30.65	1,065.89	24.29	49.54
1959	2,175,878	15.00	204,018,116	49,393,874	93,764	71,063	22,701	49,272	33.64	30.53	1,228.37	24.21	49.37
1960	2,258,526	15.00	204,100,201	47,690,361	90,369	69,253	21,116	49,326	32.73	29.90	1,254.88	23.37	47.45
1961	2,421,955	15.00	222,757,727	53,047,559	91,974	70,072	21,903	49,768	33.00	30.02	1,323.53	23.81	48.32
1962	2,634,595	15.00	236,908,454	54,660,614	89,922	69,175	20,747	50,366	32.26	29.53	1,418.20	23.07	46.58
1963	2,843,718	15.00	255,497,889	58,857,273	89,846	69,149	20,697	50,902	32.07	29.38	1,508.74	23.04	46.24
1964	3,127,884	15.00	286,700,274	60,977,417	91,659	72,165	19,495	51,447	32.34	29.78	1,636.43	21.27	47.40
1965	3,388,182	15.00	318,151,183	66,188,463	93,900	74,365	19,535	52,152	32.62	30.02	1,750.76	20.80	48.69
1966	3,701,082	15.00	346,585,145	72,990,248	93,644	73,923	19,721	52,721	32.36	29.76	1,892.40	21.06	48.03
1967	3,844,212	15.00	373,512,163	81,444,298	97,162	75,976	21,186	54,044	32.86	30.11	1,946.86	21.80	48.85
1968	4,110,115	15.00	404,767,137	95,092,468	98,481	75,345	23,136	54,893	32.88	29.97	2,061.25	23.49	48.07
1969	4,304,589	15.00	411,462,262	97,470,782	95,587	72,943	22,643	55,246	32.02	29.27	2,137.49	23.69	45.91
1970	4,267,415	15.00	393,916,938	86,008,331	92,308	72,153	20,155	55,423	31.27	28.87	2,092.03	21.83	44.45
1971	4,353,941	15.00	409,558,317	87,800,081	94,066	73,900	20,166	56,352	31.44	29.00	2,105.11	21.44	45.44
1972	4,674,483	15.00	450,614,518	96,192,799	96,399	75,821	20,578	57,825	31.56	29.08	2,233.56	21.35	46.03
1973	4,894,390	15.00	473,497,672	102,638,471	96,743	75,772	20,971	58,751	31.44	29.00	2,315.70	21.68	45.14
1974	4,767,683	15.00	452,912,337	94,996	94,996	73,447	21,550	57,503	31.33	28.78	2,234.76	22.68	44.88
1975	4,526,151	15.00	423,447,686	97,011,011	93,556	72,122	21,433	57,254	31.12	28.45	2,100.64	22.91	45.49
1976	4,774,903	15.00	450,734,146	107,189,292	94,397	71,948	22,448	57,931	31.06	28.20	2,194.72	23.78	45.99
1977	4,911,023	15.00	468,309,115	114,391,762	95,359	72,066	23,293	58,653	31.09	28.18	2,234.72	24.43	45.70
1978	5,106,533	15.00	491,785,428	122,399,707	96,305	72,336	23,969	59,314	31.14	28.27	2,299.26	24.89	44.91
1979	5,097,718												

Individual Income Tax Shares, 1951-1986

Table 4.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part V — Top 20 percent of returns													
1951.....	1,287,965	20.00	133,540,297	38,009,565	103,683	74,172	29,511	47,342	45.24	40.44	836.44	28.46	64.48
1952.....	1,499,533	20.00	139,060,818	39,759,518	92,736	66,222	26,515	44,777	42.84	38.38	958.82	28.59	60.36
1953.....	1,757,544	20.00	148,541,513	39,970,663	84,517	61,774	22,742	43,142	40.66	36.76	1,105.68	26.91	57.08
1954.....	1,777,225	20.00	156,671,132	38,389,371	88,155	66,554	21,601	43,890	41.55	37.97	1,097.84	24.50	58.59
1955.....	2,134,777	20.00	185,912,292	44,553,019	87,087	66,217	20,870	43,920	41.13	37.68	1,293.26	23.96	57.97
1956.....	2,442,479	20.00	207,204,566	48,858,137	84,834	64,830	20,004	44,011	40.34	37.06	1,453.10	23.58	56.56
1957.....	2,536,424	20.00	208,604,345	48,401,473	82,243	63,161	19,083	43,532	39.66	36.53	1,481.67	23.20	55.35
1958.....	2,474,989	20.00	202,279,291	46,401,640	81,729	62,981	18,748	44,005	39.35	36.34	1,421.19	22.94	54.51
1959.....	2,901,171	20.00	237,809,850	54,347,789	81,970	63,237	18,733	44,426	39.21	36.22	1,637.83	22.85	54.32
1960.....	3,011,369	20.00	239,257,624	52,808,562	79,451	61,915	17,536	44,597	38.37	35.64	1,673.18	22.07	52.55
1961.....	3,229,273	20.00	260,829,735	58,722,009	80,770	62,586	18,184	44,942	38.64	35.75	1,764.71	22.51	53.49
1962.....	3,512,794	20.00	278,842,495	60,920,146	79,379	62,037	17,342	45,526	37.97	35.31	1,890.93	21.85	51.92
1963.....	3,791,624	20.00	301,298,362	65,712,774	79,464	62,133	17,331	46,074	37.82	35.19	2,011.65	21.81	51.63
1964.....	4,170,512	20.00	337,599,419	67,493,078	80,949	64,766	16,183	46,598	38.08	35.64	2,181.90	19.99	52.47
1965.....	4,517,577	20.00	374,171,941	72,918,314	82,826	66,685	16,141	47,380	38.37	35.89	2,334.35	19.49	53.64
1966.....	4,934,776	20.00	408,419,184	80,546,151	82,763	66,441	16,322	47,905	38.13	35.67	2,523.20	19.72	53.00
1967.....	5,125,616	20.00	439,310,249	89,849,832	85,709	68,179	17,530	49,002	38.65	36.03	2,595.81	20.45	53.90
1968.....	5,480,153	20.00	476,298,975	105,890,849	86,913	67,591	19,323	49,918	38.69	35.85	2,748.34	22.23	53.53
1969.....	5,739,452	20.00	486,910,819	109,311,093	84,836	65,790	19,046	50,294	37.89	35.20	2,849.99	22.45	51.49
1970.....	5,689,887	20.00	469,027,286	96,641,921	82,432	65,447	16,985	50,490	37.23	34.92	2,789.38	20.60	49.95
1971.....	5,805,255	20.00	487,432,035	98,398,107	83,964	67,014	16,950	51,282	37.42	35.07	2,806.82	20.19	50.93
1972.....	6,232,644	20.00	536,392,800	108,176,368	86,062	68,705	17,356	52,596	37.57	35.14	2,978.08	20.17	51.77
1973.....	6,525,854	20.00	564,626,714	115,921,754	86,522	68,758	17,763	53,323	37.49	35.09	3,087.60	20.53	50.99
1974.....	6,356,911	20.00	540,002,250	115,735,041	84,947	66,741	18,206	52,385	37.35	34.87	2,979.68	21.43	50.56
1975.....	6,034,868	20.00	505,684,357	109,355,794	83,794	65,673	18,121	52,094	37.17	34.54	2,800.86	21.63	51.28
1976.....	6,366,537	20.00	538,635,278	121,022,615	84,604	65,595	19,009	52,839	37.11	34.28	2,926.30	22.47	51.93
1977.....	6,548,031	20.00	559,693,660	129,759,922	85,475	65,658	19,817	53,359	37.16	34.24	2,979.63	23.18	51.84
1978.....	6,808,711	20.00	587,949,694	139,136,023	86,353	65,918	20,435	54,045	37.23	34.35	3,065.68	23.66	51.05
1979.....	6,796,957	20.00	587,863,442	142,281,144	86,489	65,556	20,933	53,234	37.45	34.41	3,026.43	24.20	51.71
1980.....	6,526,083	20.00	557,535,808	141,743,599	85,432	63,712	21,720	52,355	37.43	34.29	2,871.70	25.42	51.18
1981.....	6,465,672	20.00	543,840,245	139,402,653	84,112	62,552	21,560	52,291	37.11	34.13	2,815.61	25.63	49.73
1982.....	6,384,940	20.00	541,132,024	130,211,958	84,751	64,358	20,394	51,072	37.55	34.73	2,752.18	24.06	50.52
1983.....	6,412,901	20.00	560,074,142	128,507,419	87,336	67,297	20,039	51,585	38.14	35.35	2,737.23	22.94	51.87
1984.....	6,732,521	20.00	609,431,067	139,833,533	90,520	69,751	20,770	52,725	38.74	35.86	2,847.01	22.94	53.10
1985.....	6,932,052	20.00	649,389,360	148,258,593	93,679	72,292	21,387	53,804	39.30	36.42	2,903.59	22.83	53.60
1986.....	7,194,393	20.00	730,770,344	176,206,590	101,575	77,083	24,492	55,187	40.87	37.58	2,984.26	24.11	56.40
Part VI — Top 25 percent of returns													
1951.....	1,609,957	25.00	147,905,863	40,189,911	91,869	66,906	24,963	42,265	50.11	45.60	1,045.55	27.17	68.18
1952.....	1,874,416	25.00	155,001,930	42,468,379	82,693	60,037	22,657	40,575	47.75	43.49	1,198.53	27.40	64.47
1953.....	2,196,930	25.00	166,670,159	42,954,105	75,865	56,313	19,552	39,624	45.62	41.89	1,382.10	25.77	61.34
1954.....	2,221,531	25.00	175,277,941	41,129,813	78,900	60,385	18,514	40,105	46.48	43.06	1,372.30	23.47	62.77
1955.....	2,668,471	25.00	208,341,999	47,827,236	78,075	60,152	17,923	40,360	46.09	42.78	1,616.58	22.96	62.23
1956.....	3,053,099	25.00	232,984,317	52,632,153	76,311	59,072	17,239	40,631	45.36	42.21	1,816.37	22.59	60.93
1957.....	3,170,531	25.00	235,104,200	52,272,026	74,153	57,666	16,487	40,254	44.69	41.69	1,852.09	22.23	59.78
1958.....	3,093,736	25.00	228,421,593	50,220,049	73,834	57,601	16,233	40,714	44.43	41.54	1,776.49	21.99	59.00
1959.....	3,626,464	25.00	268,788,195	58,835,769	74,119	57,895	16,224	41,230	44.32	41.45	2,047.29	21.89	58.81
1960.....	3,764,211	25.00	271,555,742	57,455,142	72,141	56,878	15,264	41,459	43.55	40.93	2,091.47	21.86	57.17
1961.....	4,036,591	25.00	295,744,381	63,712,902	73,266	57,482	15,784	41,720	43.81	41.05	2,205.88	21.54	58.04
1962.....	4,390,992	25.00	317,334,354	66,431,247	72,269	57,140	15,129	42,310	43.21	40.66	2,363.66	20.93	56.61
1963.....	4,739,530	25.00	343,335,375	71,762,711	72,441	57,299	15,141	42,834	43.10	40.57	2,514.57	20.90	56.38
1964.....	5,213,140	25.00	384,309,186	73,398,211	73,719	59,640	14,079	43,274	43.35	41.02	2,727.38	19.10	57.06
1965.....	5,646,971	25.00	425,650,496	79,017,844	75,377	61,384	13,993	43,995	43.64	41.30	2,917.94	18.56	58.13
1966.....	6,168,470	25.00	465,316,265	87,361,284	75,435	61,272	14,163	44,523	43.44	41.12	3,154.00	18.77	57.49
1967.....	6,407,020	25.00	499,732,119	97,164,870	77,998	62,832	15,165	45,477	43.97	41.51	3,244.77	19.44	58.28
1968.....	6,850,191	25.00	542,142,556	114,877,427	79,143	62,373	16,770	46,368	44.03	41.35	3,435.42	21.19	58.07
1969.....	7,174,315	25.00	556,413,759	119,800,796	77,556	60,858	16,699	46,765	43.30	40.70	3,562.49	21.53	56.43
1970.....	7,112,359	25.00	538,174,569	106,293,637	75,668	60,723	14,945	46,901	42.72	40.50	3,486.72	19.75	54.94
1971.....	7,256,569	25.00	559,053,100	107,801,082	77,041	62,185	14,856	47,603	42.92	40.68	3,508.52	19.28	55.80
1972.....	7,790,805	25.00	615,281,707	118,311,265	78,975	63,789	15,186	48,836	43.10	40.78	3,722.60	19.23	56.62
1973.....	8,157,317	25.00	648,276,438	127,414,270	79,472	63,852	15,620	49,402	43.04	40.73	3,859.50	19.65	56.04
1974.....	7,946,138	25.00	620,118,324	127,522,488	78,040	61,992	16,048	48,615	42.89	40.48	3,724.60	20.56	55.71
1975.....	7,543,584	25.00	581,302,807	120,100,920	77,059	61,138	15,921	48,308	42.73	40.20	3,501.07	20.66	56.32
1976.....	7,958,171	25.00	619,640,842	132,794,611	77,862	61,176	16,687	49,118	42.70	39.96	3,657.87	21.43	56.98
1977.....	8,185,039	25.00	643,819,415	142,783,704	78,658	61,214	17,444	49,560	42.75	39.90	3,724.54	22.48	57.05
1978.....	8,510,889	25.00	676,454,698	154,017,605	79,481	61,385	18,097	50,111	42.84	39			

Individual Income Tax Shares, 1951-1986

Table 4.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951-1986—Continued

(All figures are estimates—money amounts are in 1986 dollars)

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part VII — Top 30 percent of returns													
1951	1,931,948	30.00	160,914,393	42,080,089	83,291	61,510	21,781	38,800	54.51	50.30	1,254.66	26.15	71.39
1952	2,249,299	30.00	169,637,613	44,764,598	75,418	55,516	19,902	37,634	52.26	48.26	1,438.23	26.39	67.96
1953	2,636,317	30.00	183,524,535	45,528,825	69,614	52,344	17,270	37,226	50.23	46.73	1,658.52	24.81	65.02
1954	2,665,837	30.00	192,488,026	43,486,599	72,205	55,893	16,313	37,547	51.05	47.83	1,646.76	22.59	66.36
1955	3,202,165	30.00	229,178,808	50,663,179	71,570	55,748	15,822	37,878	50.70	47.58	1,939.90	22.11	65.92
1956	3,663,719	30.00	256,979,391	55,962,730	70,142	54,867	15,275	38,098	50.03	47.04	2,179.64	21.78	64.79
1957	3,804,637	30.00	259,836,186	55,758,179	68,295	53,639	14,655	37,857	49.39	46.53	2,222.50	21.46	63.76
1958	3,712,483	30.00	252,831,252	53,729,643	68,103	53,630	14,473	38,298	49.18	46.42	2,131.79	21.25	63.12
1959	4,351,757	30.00	297,779,449	62,980,073	68,427	53,955	14,472	38,826	49.10	46.36	2,456.75	21.15	62.95
1960	4,517,053	30.00	301,826,500	61,757,782	66,819	53,147	13,672	39,083	48.40	45.90	2,509.77	20.46	61.45
1961	4,843,910	30.00	328,415,482	68,225,687	67,800	53,715	14,085	39,326	48.65	46.03	2,647.06	20.77	62.15
1962	5,269,191	30.00	353,389,772	71,431,472	67,067	53,511	13,556	39,904	48.12	45.69	2,836.39	20.21	60.87
1963	5,687,436	30.00	382,710,613	77,260,961	67,291	53,706	13,584	40,342	48.04	45.63	3,017.48	20.19	60.70
1964	6,255,768	30.00	428,025,851	78,873,220	68,421	55,813	12,608	40,759	48.28	46.07	3,272.86	18.43	61.31
1965	6,776,365	30.00	473,785,453	84,664,520	69,917	57,423	12,494	41,392	48.58	46.36	3,501.53	17.87	62.28
1966	7,402,164	30.00	518,536,664	93,667,132	70,052	57,398	12,654	41,896	48.41	46.22	3,784.80	18.06	61.64
1967	7,688,424	30.00	556,151,801	103,894,429	72,336	58,823	13,513	42,728	48.93	46.63	3,893.72	18.68	62.32
1968	8,220,229	30.00	603,685,866	122,882,541	73,439	58,490	14,949	43,575	49.03	46.53	4,122.50	20.36	62.12
1969	8,609,178	30.00	621,447,517	128,822,998	72,184	57,221	14,963	43,988	48.36	45.92	4,274.98	20.73	60.68
1970	8,534,830	30.00	602,810,578	115,265,593	70,629	57,124	13,505	44,081	47.85	45.72	4,184.07	19.12	59.57
1971	8,707,882	30.00	625,962,408	116,502,177	71,885	58,506	13,379	44,723	48.06	45.92	4,210.23	18.61	60.30
1972	9,348,966	30.00	688,960,311	127,562,713	73,694	60,049	13,645	45,864	48.26	46.06	4,467.12	18.52	61.05
1973	9,788,781	30.00	726,314,472	137,490,418	74,199	60,153	14,046	46,368	48.22	46.04	4,631.40	18.93	60.47
1974	9,535,366	30.00	694,928,324	138,140,788	72,879	58,392	14,487	45,636	48.07	45.76	4,469.52	19.88	60.35
1975	9,052,301	30.00	651,842,793	129,992,903	72,009	57,648	14,360	45,316	47.91	45.49	4,201.29	19.94	60.96
1976	9,549,805	30.00	695,330,790	143,316,701	72,811	57,804	15,007	46,068	47.91	45.31	4,389.44	20.61	61.50
1977	9,822,047	30.00	722,333,835	154,165,109	73,542	57,846	15,696	46,458	47.96	45.24	4,469.44	21.34	61.60
1978	10,213,067	30.00	758,962,323	167,021,019	74,313	57,959	16,354	46,953	48.06	45.30	4,598.51	22.01	61.28
1979	10,195,436	30.00	756,546,707	169,180,222	74,204	57,611	16,594	46,572	48.19	45.37	4,539.64	22.36	61.48
1980	9,789,125	30.00	717,132,309	168,276,519	73,258	56,068	17,190	45,894	48.15	45.27	4,307.55	23.47	60.76
1981	9,698,508	30.00	701,464,952	166,927,730	72,327	55,115	17,212	45,763	47.87	45.11	4,223.41	23.80	59.55
1982	9,577,410	30.00	693,518,010	154,735,182	72,412	56,256	16,156	44,857	48.13	45.54	4,128.26	22.31	60.03
1983	9,619,352	30.00	714,459,885	151,622,940	74,273	58,511	15,762	45,223	48.65	46.11	4,105.85	21.22	61.20
1984	10,098,782	30.00	774,527,418	164,416,673	76,695	60,414	16,281	45,989	49.24	46.59	4,270.51	21.23	62.44
1985	10,398,078	30.00	822,495,622	174,373,070	79,101	62,331	16,770	46,638	49.77	47.11	4,355.38	21.20	63.04
1986	10,791,589	30.00	914,582,230	204,733,504	84,750	65,778	18,972	47,692	51.15	48.10	4,476.39	22.39	65.53
Part VIII — Top 35 percent of returns													
1951	2,253,939	35.00	172,992,062	43,775,751	76,751	57,329	19,422	36,318	58.60	54.70	1,463.77	25.31	74.27
1952	2,624,182	35.00	183,325,977	46,835,165	69,860	52,013	17,848	35,506	56.48	52.75	1,677.94	25.55	71.10
1953	3,075,703	35.00	199,453,293	47,904,272	64,848	49,273	15,575	35,343	54.59	51.32	1,934.94	24.02	68.41
1954	3,110,144	35.00	208,729,871	45,639,267	67,113	52,438	14,674	35,613	55.36	52.35	1,921.22	21.87	69.65
1955	3,735,860	35.00	248,863,862	53,253,208	66,615	52,360	14,255	35,917	55.05	52.14	2,263.21	21.40	69.28
1956	4,274,339	35.00	279,643,945	58,955,720	65,424	51,631	13,793	36,209	54.44	51.65	2,542.92	21.08	68.25
1957	4,438,743	35.00	283,232,224	58,851,070	63,809	50,551	13,258	36,013	53.84	51.16	2,592.92	20.78	67.30
1958	4,331,230	35.00	275,919,291	56,915,706	63,705	50,564	13,141	36,401	53.67	51.06	2,487.08	20.63	66.86
1959	5,077,050	35.00	325,211,917	66,802,620	64,055	50,898	13,158	36,880	53.62	51.02	2,866.20	20.54	66.77
1960	5,269,895	35.00	330,497,520	65,771,527	62,714	50,234	12,481	37,147	53.00	50.61	2,928.06	19.90	65.45
1961	5,651,228	35.00	359,364,730	72,397,583	63,591	50,780	12,811	37,402	53.23	50.76	3,088.24	20.15	65.95
1962	6,147,389	35.00	387,553,837	76,017,770	63,044	50,678	12,366	37,966	52.77	50.48	3,309.12	19.61	64.78
1963	6,635,341	35.00	419,973,202	82,294,798	63,293	50,891	12,402	38,350	52.72	50.45	3,520.39	19.60	64.66
1964	7,298,396	35.00	469,405,192	84,010,060	64,316	52,805	11,511	38,722	52.95	50.85	3,818.33	17.90	65.31
1965	7,905,759	35.00	519,281,249	89,957,295	65,684	54,305	11,379	39,273	53.24	51.15	4,085.11	17.32	66.18
1966	8,635,858	35.00	568,834,215	99,579,043	65,869	54,338	11,531	39,747	53.10	51.05	4,415.60	17.51	65.53
1967	8,969,828	35.00	609,389,154	110,182,725	67,938	55,654	12,284	40,486	53.62	51.47	4,542.67	18.08	66.09
1968	9,590,268	35.00	661,742,170	130,323,646	69,001	55,412	13,589	41,257	53.75	51.43	4,809.59	19.69	65.88
1969	10,044,040	35.00	682,881,380	137,052,901	67,989	54,344	13,645	41,701	53.14	50.88	4,987.48	20.07	64.55
1970	9,957,302	35.00	663,814,542	123,590,394	66,666	54,254	12,412	41,767	52.69	50.66	4,881.41	18.62	63.88
1971	10,159,196	35.00	689,086,470	124,677,005	67,829	55,557	12,272	42,341	52.90	50.88	4,911.93	18.09	64.53
1972	10,907,127	35.00	758,433,664	136,208,293	69,536	57,048	12,488	43,401	53.12	51.05	5,211.64	17.96	65.18
1973	11,420,244	35.00	799,841,815	146,778,377	70,037	57,185	12,852	43,837	53.10	51.06	5,403.30	18.35	64.56
1974	11,124,594	35.00	765,426,342	147,530,562	68,805	55,543	13,262	43,151	52.94	50.78	5,214.44	19.27	64.45
1975	10,561,018	35.00	718,291,390	139,077,927	68,013	54,844	13,169	42,847	52.79	50.49	4,901.50	19.36	65.22
1976	11,141,439	35.00	766,542,351	153,063,105	68,801	55,063	13,738	43,495	52.82	50.36	5,121.02	19.97	65.68
1977	11,459,055	35.00	796,223,997	164,459,100	69,484	55,132	14,352	43,913	52.87	50.31	5,214.35	20.65	65.71
1978	11,915,245	35.00	836,614,717	178,503,579	70,214	55,233	14,981	44,374	52.98	50.37	5,364.93	21.34	65.49
1979	11,894,675												

Individual Income Tax Shares, 1951-1986

Table 4.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part IX — Top 40 percent of returns													
1951	2,575,931	40.00	184,372,868	45,345,781	71,575	53,972	17,604	34,468	62.46	58.85	1,672.88	24.59	76.93
1952	2,999,065	40.00	196,315,410	48,762,470	65,459	49,200	16,259	33,851	60.48	57.03	1,917.65	24.84	74.03
1953	3,515,089	40.00	214,636,619	50,135,601	61,062	46,799	14,263	33,820	58.75	55.70	2,211.36	23.36	71.60
1954	3,554,450	40.00	224,188,836	47,661,967	63,073	49,664	13,409	34,036	59.45	56.66	2,195.68	21.26	72.74
1955	4,269,554	40.00	267,576,013	55,683,094	62,671	49,629	13,042	34,280	59.19	56.48	2,586.53	20.81	72.45
1956	4,884,958	40.00	301,247,334	61,756,555	61,668	49,026	12,642	34,610	58.64	56.05	2,906.19	20.50	71.50
1957	5,072,849	40.00	305,580,473	61,732,604	60,238	48,069	12,169	34,518	58.09	55.60	2,963.34	20.20	70.60
1958	4,949,978	40.00	297,947,497	59,800,563	60,192	48,111	12,081	34,850	57.96	55.52	2,842.38	20.07	70.25
1959	5,802,343	40.00	351,355,205	70,218,992	60,554	48,452	12,102	35,257	57.93	55.51	3,275.66	19.99	70.18
1960	6,022,737	40.00	357,828,509	69,389,287	59,413	47,892	11,521	35,504	57.38	55.14	3,346.36	19.39	69.05
1961	6,458,546	40.00	388,884,535	76,263,372	60,212	48,404	11,808	35,771	57.61	55.30	3,529.41	19.61	69.47
1962	7,025,587	40.00	420,164,145	80,300,318	59,805	48,375	11,430	36,343	57.21	55.07	3,781.85	19.11	68.43
1963	7,583,247	40.00	455,512,500	86,991,558	60,068	48,597	11,472	36,673	57.18	55.05	4,023.31	19.10	68.35
1964	8,341,024	40.00	508,847,408	88,858,722	61,005	50,352	10,653	36,997	57.40	55.42	4,363.81	17.46	69.08
1965	9,035,153	40.00	562,589,004	94,953,130	62,267	51,757	10,509	37,482	57.68	55.71	4,668.70	16.88	69.85
1966	9,869,552	40.00	616,700,749	105,166,151	62,485	51,830	10,656	37,924	57.57	55.65	5,046.40	17.05	69.20
1967	10,251,232	40.00	659,991,451	116,119,819	64,382	53,054	11,327	38,589	58.07	56.08	5,191.63	17.59	69.65
1968	10,960,306	40.00	716,861,429	137,320,509	65,405	52,876	12,529	39,273	58.23	56.08	5,496.67	19.16	69.42
1969	11,478,903	40.00	741,272,270	144,760,183	64,577	51,966	12,611	39,724	57.69	55.61	5,699.98	19.53	68.18
1970	11,379,774	40.00	721,789,562	131,016,160	63,427	51,914	11,513	39,783	57.29	55.40	5,578.76	18.15	67.71
1971	11,610,510	40.00	749,015,306	132,358,880	64,512	53,112	11,400	40,299	57.50	55.59	5,613.63	17.67	68.51
1972	12,465,288	40.00	824,356,633	144,375,702	66,132	54,550	11,582	41,273	57.74	55.79	5,956.16	17.51	69.09
1973	13,051,708	40.00	869,536,836	155,497,815	66,622	54,708	11,914	41,650	57.73	55.83	6,175.20	17.88	68.39
1974	12,713,821	40.00	832,257,093	156,154,926	65,461	53,179	12,282	41,005	57.57	55.56	5,959.36	18.76	68.22
1975	12,069,735	40.00	781,300,726	147,224,375	64,732	52,534	12,198	40,729	57.43	55.27	5,601.71	18.84	69.04
1976	12,733,074	40.00	833,972,842	162,098,586	65,497	52,766	12,731	41,298	57.46	55.15	5,852.59	19.44	69.55
1977	13,096,063	40.00	866,312,854	174,061,768	66,151	52,859	13,291	41,759	57.52	55.12	5,959.26	20.09	69.55
1978	13,617,423	40.00	910,231,471	188,951,298	66,843	52,967	13,876	42,176	57.64	55.20	6,131.35	20.76	69.32
1979	13,593,915	40.00	906,421,038	191,398,301	66,678	52,599	14,080	41,832	57.74	55.22	6,052.85	21.12	69.56
1980	13,052,166	40.00	858,964,910	190,941,914	65,810	51,181	14,629	41,233	57.67	55.10	5,743.40	22.23	68.95
1981	12,931,343	40.00	841,786,106	190,121,082	65,097	50,394	14,702	41,207	57.44	54.99	5,631.21	22.59	67.82
1982	12,769,879	40.00	829,429,235	175,177,856	64,952	51,234	13,718	40,474	57.56	55.29	5,504.35	21.12	67.96
1983	12,825,803	40.00	851,843,602	171,086,991	66,416	53,077	13,339	40,722	58.01	55.77	5,474.47	20.08	69.05
1984	13,465,043	40.00	920,974,631	184,764,246	68,397	54,676	13,722	41,267	58.55	56.22	5,694.02	20.06	70.17
1985	13,864,104	40.00	975,429,727	195,266,148	70,356	56,272	14,084	41,863	59.03	56.70	5,807.17	20.02	70.59
1986	14,388,785	40.00	1,077,034,173	227,028,548	74,852	59,074	15,778	42,875	60.23	57.60	5,968.52	21.08	72.67
Part X — Top 45 percent of returns													
1951	2,897,922	45.00	195,222,996	46,784,438	67,367	51,222	16,144	32,950	66.14	62.83	1,881.99	23.96	79.37
1952	3,373,948	45.00	208,744,740	50,546,554	61,870	46,888	14,981	32,510	64.31	61.14	2,157.35	24.21	76.73
1953	3,954,475	45.00	229,210,275	52,212,223	57,962	44,759	13,203	32,549	62.74	59.94	2,487.78	22.78	74.56
1954	3,998,756	45.00	239,015,027	49,549,598	59,772	47,381	12,391	32,741	63.39	60.81	2,470.14	20.73	75.62
1955	4,803,248	45.00	285,506,916	57,945,719	59,440	47,377	12,064	32,960	63.16	60.65	2,909.84	20.30	75.39
1956	5,495,578	45.00	321,967,254	64,402,422	58,587	46,868	11,719	33,302	62.68	60.28	3,269.46	20.00	74.56
1957	5,706,955	45.00	327,053,668	64,471,860	57,308	46,011	11,297	33,236	62.17	59.87	3,333.75	19.71	73.73
1958	5,568,725	45.00	319,090,134	62,496,252	57,300	46,078	11,223	33,512	62.07	59.82	3,197.68	19.59	73.42
1959	6,527,635	45.00	376,412,602	73,398,516	57,664	46,420	11,244	33,873	62.06	59.83	3,685.12	19.50	73.36
1960	6,775,579	45.00	384,011,958	72,698,945	56,676	45,946	10,730	34,088	61.58	59.52	3,764.65	18.93	72.34
1961	7,265,864	45.00	417,180,037	79,912,287	57,416	46,418	10,998	34,356	61.80	59.66	3,970.59	19.16	72.80
1962	7,903,786	45.00	451,420,497	84,329,441	57,114	46,445	10,669	34,869	61.46	59.48	4,254.59	18.68	71.86
1963	8,531,153	45.00	489,560,967	91,378,964	57,385	46,674	10,711	35,190	61.45	59.49	4,526.22	18.67	71.80
1964	9,383,652	45.00	546,617,269	93,444,999	58,252	48,294	9,958	35,487	61.66	59.80	4,909.28	17.10	72.64
1965	10,164,547	45.00	604,018,279	99,685,237	59,424	49,617	9,807	35,923	61.93	59.42	5,252.29	16.50	73.33
1966	11,103,246	45.00	662,476,664	110,471,110	59,665	49,716	9,949	36,334	61.85	60.05	5,677.20	16.68	72.70
1967	11,532,636	45.00	708,336,179	121,761,356	61,420	50,862	10,558	36,936	62.32	60.48	5,840.58	17.19	73.04
1968	12,330,344	45.00	769,438,659	143,953,362	62,402	50,727	11,675	37,533	62.50	60.53	6,183.75	18.71	72.77
1969	12,913,766	45.00	796,999,122	152,040,530	61,717	49,943	11,774	37,974	62.02	60.12	6,412.48	19.08	71.61
1970	12,802,246	45.00	777,099,343	137,960,517	60,700	49,924	10,776	38,012	61.68	59.93	6,276.10	17.75	71.30
1971	13,061,824	45.00	806,177,857	139,228,348	61,720	51,061	10,659	38,490	61.89	60.12	6,315.34	17.27	72.06
1972	14,023,449	45.00	887,157,154	152,110,487	63,262	52,416	10,847	39,367	62.14	60.31	6,700.68	17.15	72.79
1973	14,683,171	45.00	935,879,769	163,766,744	63,738	52,585	11,153	39,715	62.13	60.37	6,947.09	17.50	72.03
1974	14,303,049	45.00	895,887,411	164,233,267	62,636	51,154	11,482	39,114	61.97	60.13	6,704.28	18.33	71.75
1975	13,578,452	45.00	841,307,214	154,593,077	61,959	50,574	11,385	38,853	61.84	59.86	6,301.93	18.38	72.49
1976	14,324,708	45.00	898,138,756	170,366,306	62,699	50,805	11,893	39,373	61.88	59.74	6,584.17	18.97	73.10
1977	14,733,070	45.00	933,077,704	183,065,497	63,332	50,907	12,425	39,837	61.95	59.72	6,704.16	19.62	73.14
1978	15,319,600	45.00	980,293,804	198,622,874	63,990	51,024	12,965	40,177	62.08	59.82	6,897.77	20.26	72.87
1979	15,293,154	45.00	975,803,461	201,096,364	63,807	50,657	13,149	39,868	62.16	59.83	6,809.46	20.61	73.08
1980	14,683,687	45.00	924,629,697	201,066,334	62,970	49,277	13,693	39,304	62.08	59.68	6,461.33	21.75	72.60
1981	14,547,761	45.00	906,822,027	200,607,686	62,334	48,545	13,790	39,270	61.88	59.59	6,335.11	22.12	71.56
1982	14,366,114	45.00	892,558,415	184,464,572	62,129	49,289	12,840	38,639	61.94	59.84	6,192.40	20.67	71.57
1983	14,429,028	45.00	915,656,661	179,735,547	63,459	51,003							

Individual Income Tax Shares, 1951-1986

Table 4.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part XI — Top 50 percent of returns													
1951.....	3,219,913	50.00	205,618,648	48,145,606	63,858	48,906	14,952	31,674	69.66	66.66	2,091.10	23.42	81.68
1952.....	3,748,831	50.00	220,717,534	52,242,992	58,876	44,941	13,936	31,393	67.99	65.11	2,397.06	23.67	79.31
1953.....	4,393,861	50.00	243,264,199	54,181,191	55,365	43,033	12,331	31,450	66.59	64.03	2,764.20	22.27	77.38
1954.....	4,443,062	50.00	253,304,158	51,320,190	57,011	45,461	11,551	31,605	67.18	64.83	2,744.60	20.26	78.32
1955.....	5,336,942	50.00	302,787,164	60,050,323	56,734	45,482	11,252	31,823	66.98	64.70	3,233.16	19.83	78.13
1956.....	6,106,198	50.00	341,952,915	66,877,892	56,001	45,048	10,952	32,181	66.57	64.37	3,632.74	19.56	77.43
1957.....	6,341,061	50.00	347,762,882	67,077,018	54,843	44,265	10,578	32,101	66.11	64.00	3,704.17	19.29	76.71
1958.....	6,187,472	50.00	339,450,916	65,054,511	54,861	44,347	10,514	32,331	66.03	63.97	3,552.98	19.16	76.42
1959.....	7,252,928	50.00	400,541,994	76,414,195	55,225	44,689	10,536	32,688	66.04	64.00	4,094.58	19.08	76.37
1960.....	7,528,422	50.00	409,199,832	75,829,198	54,354	44,282	10,072	32,860	65.62	63.73	4,182.94	18.53	75.45
1961.....	8,073,183	50.00	444,401,089	83,340,204	55,047	44,723	10,323	33,103	65.83	63.87	4,411.77	18.75	75.92
1962.....	8,781,984	50.00	481,457,249	88,151,418	54,823	44,786	10,038	33,566	65.55	63.73	4,727.32	18.31	75.12
1963.....	9,479,059	50.00	522,273,110	95,530,785	55,098	45,019	10,078	33,853	65.56	63.75	5,029.13	18.29	75.06
1964.....	10,426,280	50.00	582,904,988	97,604,057	55,907	46,546	9,361	34,145	65.75	64.03	5,454.76	16.74	75.88
1965.....	11,293,941	50.00	643,792,830	104,160,589	57,003	47,781	9,223	34,540	66.01	64.29	5,835.88	16.18	76.62
1966.....	12,336,940	50.00	706,408,401	115,519,705	57,260	47,896	9,364	34,917	65.95	64.28	6,308.00	16.35	76.02
1967.....	12,814,040	50.00	754,692,957	127,142,409	58,896	48,974	9,922	35,463	66.40	64.71	6,489.53	16.85	76.26
1968.....	13,700,382	50.00	819,767,327	150,274,822	59,835	48,867	10,969	35,978	66.58	64.79	6,870.84	18.33	75.97
1969.....	14,348,629	50.00	850,343,562	158,963,479	59,263	48,184	11,079	36,396	66.17	64.45	7,124.97	18.69	74.87
1970.....	14,224,717	50.00	830,005,524	144,492,432	58,350	48,192	10,158	36,400	65.88	64.28	6,973.45	17.41	74.68
1971.....	14,513,137	50.00	860,825,725	145,673,217	59,314	49,276	10,037	36,856	66.09	64.47	7,017.04	16.92	75.40
1972.....	15,581,610	50.00	947,061,474	158,989,157	60,781	50,577	10,204	37,573	66.33	64.66	7,445.20	16.79	76.09
1973.....	16,314,634	50.00	999,226,923	171,638,979	61,247	50,727	10,521	37,969	66.34	64.71	7,718.99	17.18	75.49
1974.....	15,892,277	50.00	956,670,882	171,899,963	60,197	49,381	10,817	37,414	66.17	64.49	7,449.20	17.97	75.10
1975.....	15,087,169	50.00	898,634,195	161,435,780	59,563	48,863	10,700	37,165	66.05	64.26	7,002.14	17.96	75.70
1976.....	15,916,342	50.00	959,409,544	177,871,200	60,278	49,103	11,175	37,648	66.11	64.15	7,315.74	18.54	76.32
1977.....	16,370,078	50.00	996,844,711	191,457,160	60,894	49,199	11,696	38,091	66.19	64.13	7,449.07	19.21	76.50
1978.....	17,021,778	50.00	1,047,121,058	207,685,196	61,517	49,315	12,201	38,370	66.31	64.25	7,664.19	19.83	76.20
1979.....	16,992,393	50.00	1,042,018,294	210,078,691	61,323	48,960	12,363	38,095	66.37	64.25	7,566.06	20.16	76.35
1980.....	16,315,208	50.00	987,325,124	210,378,802	60,516	47,621	12,895	37,571	66.29	64.08	7,179.25	21.31	75.97
1981.....	16,164,179	50.00	968,856,193	210,439,901	59,938	46,920	13,019	37,501	66.12	64.00	7,039.01	21.72	75.07
1982.....	15,962,349	50.00	952,891,332	193,225,827	59,696	47,591	12,105	36,968	66.13	64.20	6,880.44	20.28	74.97
1983.....	16,032,254	50.00	976,675,555	187,899,981	60,919	49,199	11,720	37,226	66.51	64.62	6,843.09	19.24	75.84
1984.....	16,831,303	50.00	1,053,902,396	202,296,771	62,616	50,597	12,019	37,777	67.00	65.03	7,117.52	19.20	76.83
1985.....	17,330,130	50.00	1,113,840,384	213,327,218	64,272	51,962	12,310	38,086	67.40	65.45	7,258.97	19.15	77.12
1986.....	17,985,982	50.00	1,223,878,847	246,403,817	68,046	54,346	13,700	38,813	68.45	66.24	7,460.65	20.13	78.87

See notes at end of tables.

Individual Income Tax Shares, 1951-1986

Table 5.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951-1986

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
Part I — Returns with adjusted gross income \$1,000,000 or more in 1986 dollars													
1951	3,235	.05	6,324,821	3,708,782	1,955,331	808,754	1,146,577	1,000,000	2.14	1.11	2.10	58.64	6.29
1952	2,455	.03	4,852,182	2,851,322	1,976,623	815,086	1,161,537	1,000,000	1.49	.77	1.57	58.76	4.33
1953	2,084	.02	4,243,749	2,474,104	2,036,747	849,324	1,187,423	1,000,000	1.16	.60	1.31	58.30	3.53
1954	2,554	.03	5,415,287	2,812,168	2,120,175	1,019,164	1,101,010	1,000,000	1.44	.84	1.58	51.93	4.29
1955	3,308	.03	7,272,013	3,614,907	2,198,340	1,105,549	1,092,792	1,000,000	1.61	.97	2.00	49.71	4.70
1956	3,180	.03	6,928,357	3,452,649	2,179,059	1,093,156	1,085,903	1,000,000	1.35	.81	1.89	49.83	4.00
1957	2,861	.02	5,986,950	2,975,530	2,092,681	1,052,613	1,040,068	1,000,000	1.14	.69	1.67	49.70	3.40
1958	2,657	.02	5,692,193	2,682,020	2,142,286	1,132,894	1,009,392	1,000,000	1.11	.70	1.53	47.12	3.15
1959	3,316	.02	7,113,625	3,224,090	2,145,160	1,172,915	972,246	1,000,000	1.17	.77	1.87	45.32	3.22
1960	3,282	.02	6,999,848	3,153,481	2,132,738	1,171,924	960,814	1,000,000	1.12	.74	1.82	45.05	3.14
1961	4,159	.03	8,976,007	3,912,955	2,158,328	1,217,438	940,891	1,000,000	1.33	.90	2.27	43.59	3.56
1962	3,361	.02	7,389,391	3,220,737	2,198,673	1,240,360	958,313	1,000,000	1.01	.68	1.81	43.59	2.74
1963	3,480	.02	7,798,753	3,316,755	2,240,814	1,287,811	953,003	1,000,000	.98	.67	1.85	42.53	2.61
1964	4,498	.02	9,909,688	4,152,354	2,203,206	1,280,020	923,187	1,000,000	1.12	.76	2.35	41.90	3.23
1965	5,492	.02	12,668,243	5,321,166	2,306,734	1,337,814	968,920	1,000,000	1.30	.88	2.84	42.00	3.91
1966	5,681	.02	12,626,727	5,389,774	2,222,739	1,273,953	948,786	1,000,000	1.18	.79	2.90	42.69	3.55
1967	7,099	.03	15,360,472	6,512,289	2,163,701	1,246,949	917,331	1,000,000	1.35	.91	3.60	42.40	3.91
1968	8,387	.03	18,886,041	8,377,187	2,251,735	1,252,944	998,791	1,000,000	1.53	1.02	4.21	44.36	4.23
1969	7,330	.03	17,223,452	7,733,440	2,349,774	1,294,711	1,055,064	1,000,000	1.34	.88	3.64	44.90	3.64
1970	4,672	.02	9,993,791	4,448,302	2,138,973	1,186,902	952,071	1,000,000	.79	.52	2.29	44.51	2.30
1971	5,369	.02	11,615,839	5,294,690	2,163,357	1,177,264	986,094	1,000,000	.89	.57	2.60	45.58	2.74
1972	6,099	.02	13,451,803	6,012,358	2,205,599	1,219,794	985,805	1,000,000	.94	.61	2.91	44.70	2.88
1973	5,448	.02	10,915,701	4,923,425	2,003,677	1,099,937	903,740	1,000,000	.72	.47	2.58	45.10	2.17
1974	5,343	.02	10,651,396	4,912,273	1,993,671	1,074,218	919,453	1,000,000	.74	.47	2.50	46.12	2.15
1975	4,585	.02	9,407,259	4,276,941	2,051,917	1,119,028	932,889	1,000,000	.69	.45	2.13	45.46	2.01
1976	5,001	.02	10,313,232	5,060,288	2,062,400	1,050,463	1,011,937	1,000,000	.71	.43	2.30	49.07	2.17
1977	5,716	.02	11,599,899	5,767,988	2,029,539	1,020,362	1,009,177	1,000,000	.77	.46	2.60	49.72	2.30
1978	6,008	.02	11,881,868	5,721,205	1,977,687	1,025,417	952,271	1,000,000	.75	.47	2.71	48.15	2.10
1979	7,732	.02	17,222,833	8,487,371	2,227,427	1,129,757	1,097,671	1,000,000	1.10	.67	3.44	49.28	3.08
1980	7,661	.02	15,968,392	7,589,519	2,084,444	1,093,742	990,703	1,000,000	1.07	.69	3.37	47.53	2.74
1981	7,478	.02	15,811,792	6,922,709	2,114,548	1,188,758	925,790	1,000,000	1.08	.75	3.26	43.78	2.47
1982	10,470	.03	23,516,203	9,217,478	2,245,953	1,365,623	880,330	1,000,000	1.63	1.21	4.51	39.20	3.58
1983	12,825	.04	28,929,321	11,448,251	2,255,716	1,363,058	892,658	1,000,000	1.97	1.43	5.47	39.57	4.62
1984	16,139	.05	37,956,896	15,431,987	2,351,880	1,395,685	956,195	1,000,000	2.41	1.72	6.82	40.66	5.86
1985	17,865	.05	41,431,932	16,237,838	2,319,122	1,410,221	908,901	1,000,000	2.51	1.83	7.48	39.19	5.87
1986	31,859	.09	72,565,082	29,168,908	2,277,695	1,362,132	915,563	1,000,000	4.06	2.94	13.22	40.20	9.34
Part II — Returns with adjusted gross income \$750,000 or more in 1986 dollars													
1951	5,980	.09	8,672,551	4,958,023	1,450,372	621,207	829,165	750,000	2.94	1.57	3.88	57.17	8.41
1952	4,669	.06	6,747,109	3,841,946	1,444,978	622,177	822,801	750,000	2.08	1.12	2.99	56.94	5.83
1953	3,923	.04	5,817,278	3,286,527	1,482,802	645,079	837,724	750,000	1.59	.86	2.47	56.50	4.69
1954	4,637	.05	7,198,117	3,678,782	1,552,477	759,044	793,433	750,000	1.91	1.13	2.86	51.11	5.61
1955	5,875	.06	9,470,771	4,649,272	1,611,951	820,632	791,319	750,000	2.10	1.29	3.56	49.09	6.05
1956	5,709	.05	9,095,236	4,467,650	1,593,276	810,646	782,629	750,000	1.77	1.08	3.40	49.12	5.17
1957	5,204	.04	7,992,975	3,914,272	1,536,072	783,836	752,236	750,000	1.52	.93	3.04	48.97	4.48
1958	4,846	.04	7,566,526	3,540,828	1,561,551	830,808	730,743	750,000	1.47	.94	2.78	46.80	4.16
1959	5,848	.04	9,283,666	4,191,504	1,587,496	870,754	716,742	750,000	1.53	1.01	3.30	45.15	4.19
1960	5,747	.04	9,112,885	4,075,039	1,585,652	876,591	709,061	750,000	1.46	.96	3.19	44.72	4.05
1961	7,167	.04	11,555,637	5,035,937	1,612,263	909,640	702,623	750,000	1.71	1.15	3.92	43.58	4.59
1962	5,926	.03	9,585,298	4,164,235	1,617,629	914,867	702,763	750,000	1.31	.88	3.19	43.44	3.55
1963	6,095	.03	10,038,481	4,283,183	1,647,058	944,297	702,761	750,000	1.26	.86	3.23	42.67	3.37
1964	7,658	.04	12,641,149	5,325,032	1,650,757	955,382	695,375	750,000	1.43	.97	4.01	42.12	4.14
1965	9,365	.04	16,000,904	6,756,243	1,708,650	987,188	721,463	750,000	1.64	1.10	4.84	42.22	4.97
1966	9,924	.04	16,260,229	6,877,647	1,638,460	945,434	693,025	750,000	1.52	1.02	5.07	42.30	4.53
1967	12,118	.05	19,662,316	8,284,699	1,622,623	938,932	683,691	750,000	1.73	1.17	6.14	42.13	4.97
1968	13,930	.05	23,645,821	10,445,036	1,697,480	947,655	749,826	750,000	1.92	1.28	6.99	44.17	5.28
1969	12,119	.04	21,334,822	9,566,394	1,760,378	971,036	789,342	750,000	1.66	1.10	6.02	44.84	4.51
1970	8,322	.03	13,121,703	5,825,934	1,576,888	876,651	700,037	750,000	1.04	.68	4.08	44.40	3.01
1971	9,302	.03	14,988,898	6,777,618	1,611,291	882,704	728,587	750,000	1.15	.74	4.50	45.22	3.51
1972	10,736	.03	17,421,482	7,716,180	1,622,767	904,025	718,743	750,000	1.22	.80	5.13	44.29	3.69
1973	10,013	.03	14,824,987	6,598,281	1,480,588	821,610	658,978	750,000	.98	.64	4.74	44.51	2.90
1974	9,807	.03	14,476,263	6,567,504	1,476,158	806,463	669,694	750,000	1.00	.65	4.60	45.37	2.87
1975	8,452	.03	12,717,503	5,686,059	1,504,696	831,939	672,757	750,000	.93	.61	3.92	44.71	2.67
1976	9,286	.03	13,978,640	6,662,623	1,505,406	787,886	717,520	750,000	.96	.60	4.27	47.66	2.86
1977	10,227	.03	15,465,681	7,439,772	1,512,236	784,774	727,462	750,000	1.03	.64	4.65	48.11	2.97
1978	11,017	.03	16,165,973	7,554,452	1,467,317	781,632	685,686	750,000	1.02	.66	4.96	46.73	2.77
1979	13,702	.04	22,334,810	10,705,370	1,630,063	848,752	781,311	750,000	1.42	.90	6.10	47.93	3.89
1980	13,342	.04	20,838,110	9,772,481	1,561,843	829,383	732,460	750,000	1.40	.91	5.87	46.90	3.53
1981	12,996	.04	20,539,603	8,944,789	1,580,515	892,217	688,298	750,000	1.40	.98	5.66	43.55	3.19
1982	17,470	.05	29,519,370	11,540,037	1,689,712	1,029,151	660,561	750,000	2.05	1.52	7.53	39.09	4.48
1983	21,193	.07	36,118,858	14,245,751	1,704,296	1,032,099	672,197	750,000	2.46	1.79	9.05	39.44	5.75
1984	25,159	.07	45,712,475	18,529,494	1,816,956	1,080,455	736,501	750,000	2.91	2.08	10.64	40.53	7.04
1985	29,296	.08	51,232,928	19,903,680	1,748,825	1,069,417	679,408	750,000	3.10	2.28	12.27	38.85	7.20
1986	43,114	.12	82,121,430	33,065,857	1,904,735	1,137,801	766,934	750,000	4.59	3.32	17.88	40.26	10.58

See notes at end of tables.

Individual Income Tax Shares, 1951-1986

Table 5.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
Part III — Returns with adjusted gross income \$500,000 or more in 1986 dollars													
1951	14,289	.22	13,648,479	7,408,971	955,170	436,663	518,506	500,000	4.62	2.64	9.28	54.28	12.57
1952	11,631	.16	10,907,421	6,020,138	937,790	420,195	517,595	500,000	3.36	1.89	7.44	55.19	9.14
1953	9,915	.11	9,391,030	5,137,350	947,201	429,036	518,165	500,000	2.57	1.44	6.24	54.70	7.34
1954	11,586	.13	11,321,702	5,567,528	977,156	496,633	480,524	500,000	3.00	1.85	7.16	49.18	8.50
1955	13,983	.13	14,306,668	6,775,027	1,023,157	538,634	484,524	500,000	3.16	2.01	8.47	47.36	8.81
1956	13,805	.11	13,899,709	6,570,641	1,006,869	530,904	475,965	500,000	2.71	1.72	8.21	47.27	7.61
1957	12,707	.10	12,457,778	5,885,490	980,350	517,199	463,152	500,000	2.37	1.50	7.42	47.24	6.73
1958	10,951	.09	11,240,674	5,148,589	1,026,465	556,311	470,154	500,000	2.19	1.42	6.29	45.80	6.05
1959	13,808	.10	13,999,906	6,188,096	1,013,904	565,748	448,155	500,000	2.31	1.54	7.80	44.20	6.18
1960	12,747	.08	13,304,640	5,831,820	1,043,754	586,246	457,509	500,000	2.13	1.43	7.08	43.83	5.80
1961	15,753	.10	16,695,199	7,193,909	1,059,787	603,128	456,659	500,000	2.47	1.68	8.61	43.09	6.55
1962	13,548	.08	14,148,794	6,058,033	1,044,326	597,181	447,145	500,000	1.93	1.31	7.29	42.82	5.16
1963	14,021	.07	14,783,759	6,260,875	1,054,428	607,881	446,547	500,000	1.86	1.27	7.44	42.35	4.92
1964	17,041	.08	18,271,128	7,626,857	1,072,184	624,626	447,558	500,000	2.06	1.40	8.92	41.74	5.93
1965	20,931	.09	22,932,150	9,573,852	1,095,628	638,218	457,409	500,000	2.35	1.59	10.82	41.75	7.04
1966	22,618	.09	23,859,097	9,835,432	1,054,867	620,020	434,848	500,000	2.23	1.53	11.56	41.22	6.47
1967	27,066	.11	28,608,340	11,761,856	1,056,998	622,431	434,568	500,000	2.52	1.74	13.71	41.11	7.06
1968	30,615	.11	33,614,885	14,522,566	1,098,004	623,636	474,369	500,000	2.73	1.85	15.35	43.20	7.34
1969	26,426	.09	29,891,358	13,106,387	1,131,122	635,162	495,960	500,000	2.33	1.56	13.12	43.85	6.17
1970	19,883	.07	20,028,134	8,558,327	1,007,279	576,853	430,426	500,000	1.59	1.08	9.75	42.73	4.42
1971	21,612	.07	22,338,103	9,659,301	1,033,607	586,661	446,946	500,000	1.71	1.14	10.45	43.24	5.00
1972	25,388	.08	26,177,401	11,074,626	1,031,076	594,868	436,208	500,000	1.83	1.24	12.13	42.31	5.30
1973	24,717	.08	23,601,274	10,031,055	954,863	549,025	405,837	500,000	1.57	1.06	11.69	42.50	4.41
1974	23,816	.07	22,847,438	10,046,603	959,351	537,500	421,851	500,000	1.58	1.05	11.16	43.97	4.39
1975	20,828	.07	20,109,932	8,825,628	965,547	541,798	423,749	500,000	1.48	.98	9.67	43.89	4.14
1976	22,849	.07	22,088,964	10,266,847	966,730	517,398	449,332	500,000	1.52	.97	10.50	46.48	4.41
1977	24,983	.08	24,251,015	11,351,396	970,715	516,343	454,371	500,000	1.61	1.03	11.37	46.81	4.54
1978	27,244	.08	25,849,757	11,809,617	948,812	515,341	433,470	500,000	1.64	1.07	12.27	45.69	4.33
1979	31,935	.09	33,259,945	15,392,213	1,041,497	559,507	481,989	500,000	2.12	1.38	14.22	46.28	5.59
1980	30,543	.09	31,127,690	14,064,256	1,019,143	558,669	460,474	500,000	2.09	1.41	13.44	45.18	5.08
1981	29,212	.09	30,257,576	12,815,946	1,035,795	597,072	438,723	500,000	2.06	1.47	12.72	42.36	4.57
1982	36,807	.12	41,139,044	15,776,402	1,117,700	609,073	428,626	500,000	2.85	2.14	15.87	38.35	6.12
1983	42,708	.13	49,080,020	18,911,902	1,149,194	766,378	442,817	500,000	3.34	2.47	18.23	38.53	7.63
1984	46,672	.14	59,817,224	23,645,672	1,228,974	743,162	485,812	500,000	3.80	2.76	20.58	39.53	8.98
1985	60,434	.17	69,963,244	26,431,500	1,157,679	720,318	437,361	500,000	4.23	3.16	25.31	37.78	9.56
1986	83,417	.23	106,235,545	42,097,026	1,273,548	768,890	504,658	500,000	5.94	4.35	34.60	39.63	13.47
Part IV — Returns with adjusted gross income \$250,000 or more in 1986 dollars													
1951	62,414	.97	29,675,823	14,190,000	475,470	248,116	227,354	250,000	10.05	6.56	40.53	47.82	24.07
1952	55,136	.74	25,293,756	12,392,860	458,752	233,983	224,769	250,000	7.79	4.99	35.25	49.00	18.81
1953	49,048	.56	22,317,263	10,796,344	455,004	234,889	220,116	250,000	6.11	3.90	30.86	48.38	15.42
1954	56,829	.64	26,266,926	11,472,371	462,209	260,334	201,875	250,000	6.97	4.75	35.10	43.68	17.51
1955	64,784	.61	31,135,824	13,234,353	480,610	276,326	204,284	250,000	6.89	4.77	39.25	42.51	17.22
1956	69,605	.57	32,303,676	13,702,704	464,098	267,235	196,863	250,000	6.29	4.35	41.41	42.42	15.86
1957	64,682	.51	29,524,354	12,516,187	456,451	262,949	193,502	250,000	5.61	3.88	37.78	42.39	14.31
1958	60,500	.49	27,571,200	11,412,507	455,726	267,088	188,638	250,000	5.36	3.77	34.74	41.39	13.41
1959	73,353	.51	33,577,346	13,635,246	457,753	271,866	185,886	250,000	5.54	3.94	41.41	40.81	13.63
1960	62,033	.41	29,421,377	11,857,089	474,284	283,143	191,141	250,000	4.72	3.36	34.47	40.30	11.80
1961	69,009	.43	34,220,878	13,771,337	495,888	296,330	199,558	250,000	5.07	3.62	37.71	40.24	12.54
1962	68,171	.39	31,908,230	12,615,432	468,059	283,004	185,055	250,000	4.34	3.13	36.70	39.54	10.75
1963	71,442	.38	33,485,213	13,194,219	468,702	284,019	184,683	250,000	4.20	3.03	37.90	39.40	10.37
1964	84,971	.41	40,418,449	15,123,448	475,672	297,689	177,983	250,000	4.56	3.34	44.45	37.42	11.76
1965	100,168	.44	48,861,227	18,087,214	487,792	307,223	180,568	250,000	5.01	3.67	51.76	37.02	13.31
1966	108,239	.44	51,894,593	19,237,390	479,444	301,714	177,731	250,000	4.84	3.55	55.34	37.07	12.66
1967	125,324	.49	60,881,592	22,667,009	485,793	304,926	180,867	250,000	5.36	3.94	63.47	37.23	13.60
1968	138,002	.50	69,000,183	27,293,867	499,995	302,216	197,779	250,000	5.60	4.04	69.21	39.56	13.80
1969	124,383	.43	62,038,410	24,941,451	498,768	298,247	200,521	250,000	4.83	3.46	61.76	40.20	11.75
1970	105,903	.37	48,064,864	18,364,843	453,857	280,445	173,412	250,000	3.81	2.79	51.92	38.21	9.49
1971	111,598	.38	51,700,019	19,771,187	463,270	286,106	177,164	250,000	3.97	2.88	53.96	38.24	10.23
1972	129,094	.41	60,051,367	22,501,154	465,174	290,874	174,300	250,000	4.21	3.08	61.68	37.47	10.77
1973	131,355	.40	58,354,901	22,015,005	444,252	276,653	167,599	250,000	3.87	2.84	62.15	37.73	9.68
1974	124,782	.39	55,805,363	22,017,203	447,224	270,778	176,446	250,000	3.86	2.78	58.49	39.45	9.62
1975	111,839	.37	49,801,849	19,729,328	445,298	268,890	176,408	250,000	3.66	2.62	51.91	39.62	9.25
1976	118,476	.37	53,322,663	22,126,766	450,073	263,311	186,762	250,000	3.67	2.56	54.46	41.50	9.49
1977	126,888	.39	57,724,505	24,082,319	454,925	265,133	189,792	250,000	3.83	2.68	57.74	41.72	9.62
1978	138,042	.41	62,239,940	25,600,694	450,876	265,420	185,455	250,000	3.94	2.80	62.15	41.13	9.39
1979	142,212	.42	69,681,289	29,180,305	489,983	284,794	205,189	250,000	4.44	3.13	63.32	41.88	10.60
1980	135,210	.41	65,683,868	27,501,384	485,792	282,394	203,398	250,000	4.41	3.15	59.50	41.87	9.93
1981	127,581	.39	62,750,634	25,344,085	491,849	293,198	198,651	250,000	4.28	3.16	55.56	40.39	9.04
1982	139,623	.44	75,364,127	28,047,787	539,770	338,887	200,883	250,000	5.23	4.00	60.18	37.22	10.88
1983	154,274	.48	86,128,947	31,866,548	558,287	351,728	206,559	250,000	5.87	4.45	65.85	37.00	12.86
1984	176,842	.53	102,833,177	38,242,577	581,496	365,244	216,252	250,000	6.54	4.93	74.78	37.19	14.52
1985	204,939	.59	118,698,939	42,681,557	579,191	370,926	208,264	250,000	7.18	5.52	85.84	35.96	15.43
1986	247,874	.69	160,979,108	60,939,681	649,440	403,590	245,850	250,000	9.00	6.78	102.82	37.86	19.51

See notes at end of tables.

Individual Income Tax Shares, 1951-1986

Table 5.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
Part V — Returns with adjusted gross income \$100,000 or more in 1986 dollars													
1951.....	364,616	5.66	73,590,358	26,829,076	201,830	128,248	73,582	100,000	24.93	19.79	236.79	36.46	45.52
1952.....	348,549	4.65	67,894,213	25,670,906	194,791	121,140	73,651	100,000	20.92	16.32	222.87	37.81	38.97
1953.....	339,003	3.86	64,064,965	23,624,946	188,981	119,291	69,690	100,000	17.54	13.69	213.27	36.88	33.74
1954.....	370,236	4.17	71,409,153	23,782,962	192,875	128,637	64,237	100,000	18.94	15.29	228.70	33.31	36.29
1955.....	429,754	4.03	83,583,832	27,315,884	194,492	130,931	63,562	100,000	18.49	15.00	260.35	32.68	35.54
1956.....	465,918	3.82	89,522,190	29,152,496	192,142	129,572	62,570	100,000	17.43	14.13	277.19	32.56	33.75
1957.....	458,784	3.62	86,111,876	27,777,740	187,696	127,149	60,546	100,000	16.37	13.30	268.00	32.26	31.77
1958.....	435,063	3.52	81,132,613	25,860,410	186,485	127,044	59,441	100,000	15.78	12.89	249.82	31.87	30.38
1959.....	502,540	3.46	95,652,951	30,427,424	190,339	129,792	60,547	100,000	15.77	12.88	283.70	31.81	30.41
1960.....	483,977	3.21	89,500,802	27,753,492	184,928	127,583	57,345	100,000	14.35	11.80	268.91	31.01	27.62
1961.....	532,584	3.30	100,089,402	31,287,548	187,932	129,185	58,747	100,000	14.83	12.17	291.04	31.26	28.50
1962.....	558,293	3.18	101,614,753	30,943,832	182,010	126,584	55,426	100,000	13.84	11.45	300.53	30.45	26.37
1963.....	598,183	3.16	108,299,786	32,960,961	181,048	125,946	55,102	100,000	13.59	11.26	317.37	30.43	25.90
1964.....	671,612	3.22	124,615,740	34,630,879	185,547	133,983	51,564	100,000	14.06	11.87	351.37	27.79	26.92
1965.....	752,096	3.33	142,757,693	38,913,033	189,813	138,074	51,739	100,000	14.64	12.37	388.63	27.26	28.63
1966.....	814,117	3.30	153,537,235	42,208,839	188,593	136,747	51,846	100,000	14.33	12.11	416.27	27.49	27.78
1967.....	906,719	3.54	173,465,766	48,487,708	191,312	137,836	53,476	100,000	15.26	12.89	459.20	27.95	29.08
1968.....	983,222	3.59	189,896,276	58,545,003	193,137	133,593	59,544	100,000	15.42	12.71	493.09	30.83	29.60
1969.....	961,480	3.35	181,300,772	56,580,776	188,564	129,717	58,848	100,000	14.11	11.63	477.43	31.21	26.65
1970.....	916,156	3.22	162,756,249	47,171,718	177,651	126,162	51,489	100,000	12.92	10.84	449.13	28.98	24.38
1971.....	977,230	3.37	174,050,036	49,361,353	178,105	127,594	50,511	100,000	13.36	11.24	472.49	28.36	25.55
1972.....	1,092,159	3.50	196,156,355	54,967,790	179,604	129,275	50,329	100,000	13.74	11.58	521.86	28.02	26.31
1973.....	1,183,114	3.63	206,363,902	57,830,824	174,424	125,544	48,880	100,000	13.70	11.61	559.77	28.02	25.44
1974.....	1,106,067	3.48	193,680,738	57,268,438	175,108	123,331	51,777	100,000	13.40	11.21	518.45	29.57	25.02
1975.....	1,006,175	3.33	175,357,481	52,929,076	174,281	121,677	52,604	100,000	12.89	10.67	466.98	30.18	24.82
1976.....	1,068,742	3.36	186,640,578	59,003,960	174,636	119,427	55,209	100,000	12.86	10.48	491.23	31.61	25.32
1977.....	1,102,511	3.37	194,952,352	63,327,200	176,826	119,387	57,439	100,000	12.94	10.48	501.69	32.48	25.30
1978.....	1,175,179	3.45	208,038,282	67,905,960	177,027	119,243	57,783	100,000	13.17	10.72	529.13	32.64	24.91
1979.....	1,160,043	3.41	212,635,663	70,620,413	183,300	122,422	60,877	100,000	13.54	10.97	516.52	33.21	25.66
1980.....	1,091,384	3.34	199,663,791	68,320,213	182,945	120,346	62,600	100,000	13.41	10.83	480.25	34.22	24.67
1981.....	1,014,869	3.14	186,295,130	63,156,370	183,566	121,335	62,231	100,000	12.71	10.39	441.94	33.90	22.53
1982.....	977,813	3.06	193,216,303	61,675,038	197,600	134,526	63,074	100,000	13.41	11.12	421.48	31.92	23.93
1983.....	1,018,760	3.18	207,915,310	64,076,079	204,087	141,190	62,896	100,000	14.16	11.78	434.84	30.82	25.86
1984.....	1,138,711	3.38	237,490,319	73,003,082	208,561	144,450	64,110	100,000	15.10	12.56	481.53	30.74	27.72
1985.....	1,258,924	3.63	266,119,920	79,974,249	211,387	147,861	63,526	100,000	16.10	13.53	527.32	30.05	28.91
1986.....	1,489,956	4.14	336,049,957	106,452,959	225,544	154,096	71,447	100,000	18.79	15.56	618.04	31.68	34.07
Part VI — Returns with adjusted gross income \$75,000 or more in 1986 dollars													
1951.....	589,457	9.15	92,943,257	30,885,814	157,676	105,279	52,397	75,000	31.49	26.27	382.81	33.23	52.40
1952.....	578,931	7.72	87,679,762	30,286,628	151,451	99,136	52,315	75,000	27.01	22.18	370.18	34.54	45.98
1953.....	581,301	6.61	84,859,012	28,416,677	145,981	97,097	48,885	75,000	23.23	19.11	365.70	34.50	40.58
1954.....	630,320	7.09	93,772,448	28,326,920	148,770	103,829	44,941	75,000	24.87	21.01	389.36	30.21	43.23
1955.....	726,716	6.81	109,118,009	32,389,968	150,152	105,582	44,570	75,000	24.14	20.45	440.25	29.68	42.14
1956.....	795,984	6.52	117,816,142	34,724,886	148,013	104,388	43,625	75,000	22.94	19.45	473.55	29.47	40.20
1957.....	788,059	6.21	114,395,698	33,462,033	145,161	102,700	42,461	75,000	21.75	18.45	460.35	29.25	38.27
1958.....	765,261	6.18	109,451,108	31,627,972	143,025	101,695	41,330	75,000	21.29	18.14	439.43	28.90	37.16
1959.....	872,855	6.02	127,403,218	36,890,518	145,961	103,697	42,264	75,000	21.01	17.87	492.76	28.96	36.87
1960.....	868,657	5.77	122,498,446	34,438,805	141,021	101,374	39,646	75,000	19.64	16.83	484.64	28.11	34.27
1961.....	948,813	5.88	135,791,432	38,628,273	143,117	102,405	40,712	75,000	20.11	17.19	518.50	28.45	35.19
1962.....	1,017,162	5.79	140,945,326	38,923,419	138,567	100,301	38,267	75,000	19.19	16.53	547.54	27.62	33.17
1963.....	1,099,651	5.80	151,242,449	41,710,140	137,537	99,606	37,930	75,000	18.98	16.36	583.42	27.52	32.77
1964.....	1,230,241	5.90	172,402,409	43,838,210	140,137	104,503	35,634	75,000	19.45	16.96	643.63	25.43	34.08
1965.....	1,366,324	6.05	195,304,987	48,509,789	142,942	107,438	35,504	75,000	20.03	17.49	706.02	24.84	35.69
1966.....	1,492,040	6.05	211,534,360	52,929,752	141,775	106,301	35,475	75,000	19.75	17.25	762.90	25.02	34.83
1967.....	1,654,880	6.46	237,511,248	60,455,307	143,522	106,990	36,532	75,000	20.90	18.26	838.10	25.45	36.26
1968.....	1,810,778	6.61	260,604,164	71,891,077	143,918	104,217	39,702	75,000	21.17	18.26	908.12	27.59	36.34
1969.....	1,849,170	6.44	256,943,363	71,617,268	138,951	100,221	38,729	75,000	20.00	17.28	918.23	27.87	33.73
1970.....	1,802,659	6.34	238,398,922	61,507,765	132,248	98,128	34,121	75,000	18.92	16.59	883.73	25.80	31.79
1971.....	1,926,088	6.64	254,833,485	64,149,027	132,306	99,001	33,305	75,000	19.56	17.19	931.26	25.17	33.20
1972.....	2,195,371	7.04	290,033,018	71,923,448	132,111	99,350	32,761	75,000	20.31	17.90	1,048.99	24.80	34.42
1973.....	2,405,671	7.37	310,488,350	77,026,564	129,065	97,046	32,019	75,000	20.61	18.25	1,138.20	24.81	33.88
1974.....	2,213,343	6.96	288,260,442	75,227,080	130,238	96,250	33,988	75,000	19.94	17.51	1,037.46	26.10	32.86
1975.....	2,046,053	6.78	263,614,134	69,673,103	128,840	94,788	34,052	75,000	19.38	16.90	949.60	26.43	32.67
1976.....	2,235,222	7.02	285,879,154	78,166,033	127,897	92,927	34,970	75,000	19.70	17.05	1,027.39	27.34	33.54
1977.....	2,343,423	7.16	300,449,520	84,161,842	128,210	92,296	35,914	75,000	19.95	17.22	1,066.36	28.01	33.63
1978.....	2,495,588	7.33	320,275,257	91,057,249	128,337	91,849	36,487	75,000	20.28	17.54	1,123.66	28.43	33.41
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Individual Income Tax Shares, 1951-1986

Table 5.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Table with columns: Tax year, Returns (Number, Percent of total), Adjusted gross income, Federal income tax, Mean income (Before tax, After tax), Average income tax, Minimum income cutoff, Income share (Before tax, After tax), Returns per 100,000 population, Average income tax rate, Income tax share. Includes sub-sections: Part VII - Returns with adjusted gross income \$50,000 or more in 1986 dollars and Part VIII - Returns with adjusted gross income \$25,000 or more in 1986 dollars.

See notes at end of tables.

Individual Income Tax Shares, 1951-1986

Table 6.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Returns per 100,000 Population Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Table with 13 columns: Tax year, Returns (Number, Percent of total), Adjusted gross income (thousand dollars), Federal income tax (thousand dollars), Mean income (Before tax, After tax), Average income tax (dollars), Minimum income cutoff (dollars), Income share (Before tax, After tax), Returns per 100,000 population, Average income tax rate (percent), Income tax share (percent). Includes sections for Part III - Top 100 returns per 100,000 population and Part IV - Top 150 returns per 100,000 population.

See notes at end of tables.

Individual Income Tax Shares, 1951-1986

Table 6.—Returns with Adjusted Gross Income \$25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Returns per 100,000 Population Groups, Tax Years 1951-1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Part V — Top 200 returns per 100,000 population													
1951.....	307,964	4.78	67,654,184	25,456,146	219,682	137,023	82,659	109,913	22.92	17.86	200.00	37.63	43.19
1952.....	312,786	4.17	64,209,179	24,735,407	205,281	126,201	79,081	106,235	19.78	15.26	200.00	38.52	37.55
1953.....	317,912	3.62	61,920,120	23,090,239	194,771	122,140	72,631	103,434	16.95	13.15	200.00	37.29	32.97
1954.....	323,768	3.64	66,599,466	22,717,796	205,701	135,534	70,167	107,275	17.66	14.09	200.00	34.11	34.67
1955.....	330,138	3.09	72,935,914	24,992,531	220,926	145,222	75,703	114,783	16.13	12.78	200.00	34.27	32.52
1956.....	336,176	2.75	75,428,620	25,728,405	224,372	147,840	76,533	118,675	14.68	11.63	200.00	34.11	29.79
1957.....	342,374	2.70	73,616,062	24,765,328	215,017	142,682	72,334	115,775	13.99	11.14	200.00	33.64	28.32
1958.....	348,298	2.81	71,983,570	23,667,514	206,672	138,720	67,952	111,519	14.00	11.26	200.00	32.88	27.80
1959.....	354,270	2.44	79,487,456	26,533,135	224,370	149,474	74,895	119,751	13.11	10.46	200.00	33.38	26.52
1960.....	359,958	2.39	76,220,946	24,620,599	211,750	143,351	68,399	115,210	12.22	9.86	200.00	32.30	24.50
1961.....	365,984	2.27	81,933,722	26,953,200	223,872	150,227	73,646	119,634	12.14	9.73	200.00	32.90	24.55
1962.....	371,544	2.12	81,153,747	26,131,090	218,423	148,092	70,331	121,097	11.05	8.92	200.00	32.20	22.27
1963.....	376,966	1.99	83,810,627	27,169,378	222,329	150,256	72,074	123,918	10.52	8.46	200.00	32.42	21.35
1964.....	382,282	1.83	91,524,826	27,744,942	239,417	166,840	72,577	131,654	10.32	8.42	200.00	30.31	21.57
1965.....	387,052	1.71	99,947,817	30,488,729	258,228	179,457	78,772	138,895	10.25	8.28	200.00	30.50	22.43
1966.....	391,152	1.59	103,272,492	32,270,116	264,021	181,521	82,500	143,117	9.64	7.72	200.00	31.25	21.24
1967.....	394,914	1.54	111,410,852	36,188,889	282,114	190,477	91,637	150,255	9.80	7.76	200.00	32.48	21.71
1968.....	398,798	1.46	118,745,919	42,303,151	297,760	191,683	106,077	154,805	9.64	7.40	200.00	35.62	21.39
1969.....	402,770	1.40	114,119,071	40,997,372	283,336	181,547	101,789	150,806	8.88	6.82	200.00	35.93	19.31
1970.....	407,968	1.43	102,888,260	34,176,007	252,197	168,426	83,771	144,224	8.17	6.44	200.00	33.22	17.66
1971.....	413,654	1.43	107,081,126	35,393,152	258,866	173,304	85,562	146,276	8.22	6.46	200.00	33.05	18.32
1972.....	418,568	1.34	114,808,556	37,893,153	274,289	183,758	90,530	153,066	8.04	6.31	200.00	33.01	18.13
1973.....	422,714	1.30	114,040,780	37,652,966	269,782	180,708	89,074	155,778	7.57	5.97	200.00	33.02	16.56
1974.....	426,684	1.34	112,305,621	38,202,598	263,206	173,672	89,534	150,799	7.77	6.09	200.00	34.02	16.69
1975.....	430,930	1.43	107,736,746	36,448,642	250,010	165,429	84,581	143,924	7.92	6.21	200.00	33.83	17.09
1976.....	435,126	1.37	111,587,109	39,540,947	256,448	165,575	90,872	147,035	7.69	5.91	200.00	35.44	16.97
1977.....	439,520	1.34	115,784,923	41,899,143	263,435	168,106	95,329	149,287	7.69	5.88	200.00	36.19	16.74
1978.....	444,190	1.30	119,858,606	43,852,827	269,836	171,111	98,725	152,489	7.59	5.82	200.00	36.59	16.09
1979.....	449,134	1.32	127,134,349	48,107,050	283,066	175,955	107,111	151,420	8.10	6.10	200.00	37.84	17.48
1980.....	454,510	1.39	124,239,227	47,189,999	273,348	169,522	103,826	145,947	8.34	6.35	200.00	37.98	17.04
1981.....	459,274	1.42	121,673,194	44,543,336	264,925	167,939	96,986	140,178	8.30	6.51	200.00	36.61	15.89
1982.....	463,992	1.45	133,346,407	45,477,341	287,389	189,376	98,013	140,314	9.25	7.43	200.00	34.10	17.64
1983.....	468,568	1.46	143,452,281	47,968,924	306,150	203,777	102,373	143,389	9.77	7.82	200.00	33.44	19.36
1984.....	472,954	1.40	158,264,469	53,526,896	334,630	221,454	113,176	149,689	10.06	8.00	200.00	33.82	20.33
1985.....	477,482	1.38	171,400,836	57,017,379	358,968	239,556	119,413	157,525	10.37	8.31	200.00	33.27	20.61
1986.....	482,156	1.34	209,156,386	74,571,875	433,794	279,131	154,663	174,315	11.70	9.12	200.00	35.65	23.87

See notes at end of tables.

NOTES TO TABLES

Detail may not add to totals due to rounding. Column numbers in the notes below generally refer to Tables 2 through 6.

Number of returns.—Table 1 includes all returns with positive adjusted gross income. Tables 2 through 6 include only returns with income of \$25,000 or more in 1986 dollars.

Percent of total (returns).—The number of returns in the group (column 1) divided by the number of returns with income of \$25,000 or more in 1986 dollars, multiplied by 100.

Income.—Adjusted gross income (AGI), which is gross income less certain deductions. Deductions allowed in the computation of AGI generally include expenses incurred in the generation of income, such as expenses related to employment or business losses.

Federal income tax.—Federal income tax liability less tax credits. Tax includes the normal tax and surtax (called regular tax beginning in 1971), the optional tax paid in lieu of surtax and normal tax, the alternative tax on capital gains income, the surcharge in effect for 1968 through 1972 and the alternative minimum tax effective in 1970 and thereafter. It does not include self-employment taxes, social security taxes, taxes from recomputing prior-year investment or work incentive credits, or State and local assessments.

1986 dollars.—All money amounts on Tables 2 through 6 are expressed in 1986 dollars. The conversion factors used were derived from the Consumer Price Index with 1967 weights, which was developed by the U.S. Department of Labor, Bureau of Labor Statistics.

Mean income (before or after tax).—The aggregate income (before or after Federal income tax) of the group divided by the number of returns in the group.

Average income tax.—The aggregate Federal income tax of the group divided by the number of returns in the group.

Minimum income cutoff.—The minimum amount of income (in 1986 dollars) required for a return to be included in the group (as defined at the top of each table). All groups are cumulated from the top.

Income share (before or after tax).—The aggregate income (before or after Federal income tax) of the group divided by the aggregate income (before or after Federal income tax) of all returns with income of \$25,000 or more in 1986 dollars.

Returns per 100,000 population.—The number of returns in the group (column 1) divided by the U.S. resident population, multiplied by 100,000. This number divided by 1,000 equals the number of returns in the group as a percentage of the U.S. resident population. For example, "200 returns per 100,000 population," as shown on Table 6, Part V, refers to the number of returns equal to 0.2 percent of the population. For population figures see U.S. Bureau of the Census, *Current Population Reports*, series P-25.

Average income tax rate.—The aggregate Federal income tax of the group divided by the aggregate income of the group.

Income tax share.—The aggregate Federal income tax of the group divided by the aggregate Federal income tax of all returns with income of \$25,000 or more in 1986 dollars.