Individual Income Tax Rates, 1983

By Daniel Holik*

The Economic Recovery Tax Act of 1981 introduced major changes in the rate schedules used to compute individual income taxes, providing for annual cuts in tax rates through Tax Year 1984 [1]. Individual income tax rate data for Tax Year 1983 reflect the impact of the third year of tax rate cuts [2]. The average tax rate on returns that showed a tax fell from 15.4 percent of adjusted gross income (AGI) for 1982 to 14.4 percent for 1983 (Figure A). The average total income tax reported per return for 1983 was \$3,514, a \$90 decrease from 1982, as shown in Figure B.

The AGI class of the median taxable return for the 1983 statistics remained the same as for 1981 and 1982--between \$17,000 and \$19,000, even though the adjusted gross income reported on taxable returns [3], rose by \$91.4 billion

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(5 percent) from Tax Year 1982 to Tax Year 1983. For further information on the number of returns, income tax, and average tax by size of AGI, see Table 3 of the Selected Statistical Series at the end of this report.

CALCULATION OF TAXES FOR 1983

For Tax Year 1983, taxpayers used one of four different tax rate schedules [4], depending on the taxpayer's filing status. There were separate schedules for: married persons filing joint returns [5]; married persons filing returns separately from their spouses: individuals qualifying as heads of households: and single individuals. Each schedule contained rates ranging from 0 through 50 percent [6].

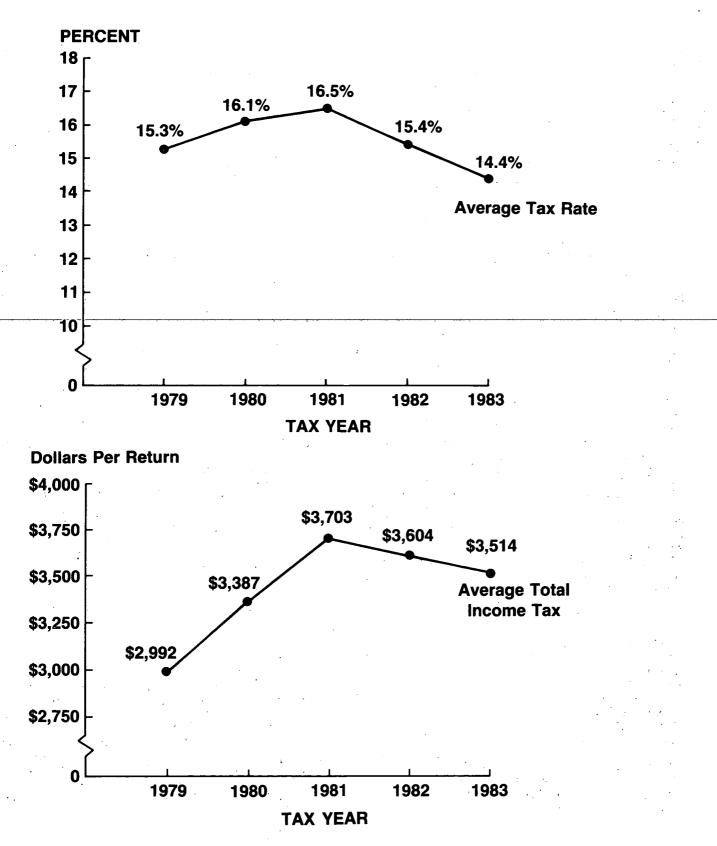
Figure ATaxable Returns:	Adjusted Gross	Income, Tot	al Income 1	Tax, Averag	e Total	Income Tax, and
Average Tax Rate, 1979-1983				-		· · ·

Item	Tax year										
i tem	1979	1980	1981	1982	1983						
	(1)	(2)	(3)	(4)	(5)						
Total number of returns	92,694,302	93,902,469	95,396,123	95,337,432	96,321,310						
Taxable returns: Number of returns	71,694,983	73,906,244	76,724,724	77,035,300	78,016,323						
Adiusted gross income (billions)	\$1,402	\$1,556	\$1,721	\$1,804	\$1,895						
Total income tax (billions)	214	250	284	278	274						
Average total income tax (dollars)	2,992	3,387	3,703	3,604	3,514						
Average tax rate	15.3%	16.1%	16.5%	15.4%	14.4%						

NOTE: The average total income tax per return and average tax rate were calculated before rounding. Average tax rate was computed as a percent of adjusted gross income.

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Figure B. Taxable Returns: Average Tax Rate and Average Total Income Tax, 1979-1983



The application of different tax rates from a schedule to a particular return is illustrated in Figure C, which shows how tax was calculated for 1983 for a married couple filing a joint return with a \$22,000 AGI. Taxpayers who filed joint returns for 1983 had a tax rate of zero percent applied to the first \$3,400 of taxable income [7,8], a rate of 11 percent applied to the next \$2,100, a rate of 13 percent applied to the next \$2,100, and so forth.

Figure C.--Calculation of Tax, Joint Return With Income Subject to Tax at Regular Rates, 1983

 Adjusted gross income
 \$22,000

 Exemption amount (2 X \$1,000)
 -2,000

 Taxable income
 \$20,000

Derivation of Tax Computed from the Tax Rate Schedule:

First \$3,400 taxed at 0%	\$0
Next \$2,100 taxed at 11%	231
Next \$2,100 taxed at 13%	273
Next \$4,300 taxed at 15%	645
Next \$4,100 taxed at 17%	697
Next \$4,000 taxed at 19% \$20,000	760
Tax	\$2,606

To simplify tax computation and reduce errors, taxpayers with less than \$50,000 of taxable income and who did not "income average" were required to use the 1983 Tax Table instead of the tax rate schedules to determine tax. The tax shown in the Tax Table is equal to the tax on the midpoint of the income bracket, as calculated from the appropriate tax rate schedule, rounded to the nearest whole dollar. According to the 1983 Tax Table, the tax for married taxpayers filing a joint return with \$20,000 to \$20,050 of income was \$2,611. Note that in this example, the Tax Table tax shown is greater than the tax computed from the tax rate schedule (Figure C), since the tax table tax was computed on the midpoint (\$20,025) of the \$20,000 to \$20,050 income bracket.

The regular and income averaging methods of tax computation were the only methods of tax computation available for Tax Year 1983 [4, 8]. Choice of the income averaging computation permitted part of an unusually large amount of income for 1983 to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if taxpayers had computed their tax using the regular method. If the income averaging computation was used, the income tax before credits had to be computed from the tax rate schedules rather than the Tax Tables.

Marginal Tax Rates

As shown in Figure C, a particular return can have portions of income taxed at different rates. However, each return has only one marginal tax rate, which is the highest tax rate applied to that return. In Figure C, the taxpayers had portions of income taxed at six tax rates ranging from 0 percent to 19 percent. The marginal tax rate is the highest rate used, in this instance 19 percent.

Marginal tax rate data for Tax Year 1983 are presented in Tables 1 and 2 [8]. Returns are classified by two different methods in Table 1. In columns 1 through 9, a return is classified by the marginal or highest rate. For example, Table 1, line 7, column 1, shows that there were 1,187,845 returns for which the marginal tax rate was 18 percent, while columns 5 and 6 show that, for these returns, the amount of tax generated at the 11 through 18 percent rates totaled \$1.3 billion and the amount of tax generated solely at the marginal rate of 18 percent totaled \$0.3 billion. (Note that dollar amounts presented in this section and in the tables were rounded during statistical processing.) In columns 10 through 12, a is classified by each rate that return generated a tax. For example, line 7, columns 10, 11, and 12, shows that 4,114,060 returns had income taxed at the 18 percent rate; \$10.8 billion of this income was taxed at the 18 percent rate and \$1.9 billion of income tax was generated at the 18 percent tax rate, respectively.

The amount of tax generated by each specific tax rate, ranging from 11 to 50 percent, as well as the corresponding number of returns and the amount of income subject to tax, are presented in Table 2. These data are classified by size of AGI. For example, line 9, columns 1, 7, 8 and 9, show that of the 4,967,333 returns with an AGI between \$14,000 and \$16,000 and with income subject to tax, 4,942,255 returns had a portion of income taxed at the 11 percent rate (just to pick one rate). These 4,942,255 returns had \$8.2 billion of income subject to tax at the 11 percent rate, which generated \$0.9 billion of tax.

Definitions

Individual income tax concepts are complex, and complete definitions of all tax concepts are beyond the scope of this article. Extensive definitions of the technical terms used in this article and tables--for example, taxable income, tax generated and income averaging, may be found in the Statistics of Income report for 1983. The following list presents brief definitions of the major tax concepts discussed in this article. Adjusted Gross Income.--Adjusted gross income (AGI) was computed by subtracting statutory adjustments (primarily business, investment or employee-related deductions, such as payments to an IRA), from total income recognized under the tax code. Total income, in turn, included only the net amounts from salaries and wages, business income, capital gains, rents, royalties, etc.

<u>Total Income Tax.</u>--Total income tax was the sum of income tax after credits and the additional tax for tax preferences (primarily the alternative minimum tax).

<u>Average Tax Rate.--The average tax rate pre-</u> sented in this article was the ratio of total income tax to AGI.

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

Income Subject To Tax.--Income subject to tax was the technical term used to describe the actual tax base computed for the statistics. For taxpayers using the regular tax computation method, income subject to tax was identical to "taxable___income" (AGI__less___the___personal___ exemption amount and allowable itemized deductions). For taxpayers using the income averaging method, income subject to tax was specially computed for the statistics by working backwards from the tax and imputing an income from the tax reported as if income averaging had not been used.

Tax Generated.--This was the tax computed from the tax rate schedules on the amount of income subject to tax shown in the statistics. For most returns (those without one of the "taxes from special computations") [9], tax generated equalled income tax before credits.

DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed with the Internal Revenue Service in 1984. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; state for which filed; adjusted gross income or deficit, or largest of selected sources of income or loss; and size of business plus farm receipts. Returns were selected at rates ranging from 0.03 percent to 100 percent, resulting in 122,977 returns being selected from a population of 96,563,687.

Because the data presented in this article are estimates based on a sample, they are subject to sampling, as well as nonsampling, error. To make proper use of the statistical data provided, one must know the magnitude of the potential sampling error. The following table presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data.

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

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Number of Returns	Approximate Coefficient of Variation
7,123,800	0.02
1,139,812	0.05
285,000	0.10
71,200	0.20
31,700	0.30
11,400	0.50

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

NOTES AND REFERENCES

- [1] The Economic Recovery Tax Act of 1981 also provided for indexing of the Tax Rate Schedules and the exemption amount, beginning with Tax Year 1985.
- [2] For further information on tax law changes for 1983, see the Statistics of Income report for 1983.
- [3] A return was considered to be taxable if "total income tax" (the sum of income tax after credits and additional tax for tax preferences) was present. "Total income tax" did not include other taxes, such as tax from recomputing prior-year investment credit, self-employment tax, Social Security tax on tips, etc.
- [4] In addition, certain income and deduction items, described as "tax preferences," were given special treatment in the computation of tax, and were subject to the alternative minimum tax instead of tax computed from the tax rate schedules. For Tax Year 1983, the alternative minimum tax, if any, was imposed on "alternative minimum taxable income" at a 20 percent rate.
- [5] Taxpayers claiming surviving spouse status used the same tax rate schedule as married taxpayers filing joint returns.
- [6] The 1983 tax rate schedules were published in the 1983 Instructions for Preparing Form 1040, page 41.

[7] Tables 1 and 2 use the concept of "income subject to tax" as well as "taxable income." Technical explanations of "taxable income" and "income subject to tax" are presented in the Definitions Section of this article.

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[8] Tables 1 and 2 use the concept of income subject to tax, and include returns with the regular or the income averaging tax computation. For returns with the regular method of tax computation, income subject to tax was the amount taxpayers used with the tax tables or the tax rate schedules to determine tax. Income averaging returns are shown in the same manner as returns with the regular tax computation, except that an imputed income subject to tax that does not take averaging into account is used for the sake of simplifying statistical processing in determining the marginal tax rate.

Tables 1 and 2 do not include any tax attributable to the alternative minimum tax. This tax was computed on a different base. For further information on the alternative minimum tax, see the Statistics of Income report for 1983.

[9] Taxes from special computations included Section 72 penalty tax from premature or excess distributions from a self-employed retirement (Keogh) plan or a trust, tax on accumulation distributions of trusts, and the tax on the ordinary income part of lump-sum distribution.

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

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

			Classific	ed by the highest	marginal rate at	which tax was co	mputed			Classified by eac	h rate at which ta	x was computed
Tax rate classes			income sut	bject to tax	Tax ge	nerated	Inco	ome tax after cred	tits			
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All marginal rates	90,816,724	1,957,193,414	1,538,238,251	239,241,583	279,043,943	71,335,843	271,627,294	13.9	17.7	90,816,724	1,538,238,251	279,043,943
0 percent	10,241,631 6,673,952 5,785,666 14,132,745 8,330,386	37,194,104 40,177,805 46,705,993 146,167,801 130,960,131	13,714,544 22,888,546 30,002,854 107,581,130 100,516,110	13,714,544 5,173,116 4,664,165 27,433,935 13,686,606	565,750 1,658,746 9,172,706 10,859,747		13,211 389,212 1,366,675 8,694,261 10,434,065	() 1.0 2.9 5.9 8.0	0.1 1.7 4.6 8.1 10.4	90,816,724 80,575,093 73,901,141 68,115,475 49,868,670	244,629,400 132,263,809 119,674,963 246,393,466 158,951,639	14,549,019 15,557,745 36,959,020 27,021,779
16 percent 19 percent 21 percent 23 percent 24 percent	1,187,845 9,101,399 2,882,329 5,625,610 2,679,437	16,032,172 181,560,055 48,418,213 161,036,492 50,199,334	12,093,591 142,611,434 41,796,729 125,239,845 44,327,567	1,759,340 15,673,570 3,314,801 12,383,546 4,136,012	1,306,750 17,678,780 5,680,707 17,617,109 6,610,080	316,681 2,977,978 696,108 2,848,216 992,643	1,139,362 17,009,073 5,585,574 17,092,512 6,583,097	7.1 9.4 11.5 10.6 13.1	9.4 11.9 13.4 13.6 14.9	22,618,376	10,830,606 138,879,349 25,424,398 86,656,833 23,052,918	1,949,509 26,387,076 5,339,124 19,931,072 5,532,700
25 percent	717,738 5,624,855 2,862,298 298,858 4,197,801	18,204,550 190,928,162 66,881,624 9,332,863 166,949,150	14,797,002 151,582,127 59,050,136 7,691,227 135,097,874	1,734,170 14,043,195 6,956,312 668,064 10,247,255	2,351,094 24,089,005 10,146,846 1,388,107 24,092,192	433,543 3,651,231 1,947,767 193,739 3,074,176	2,270,973 23,485,988 10,077,198 1,352,983 23,495,365	12.5 12.3 15.1 14.5 14.1	15.3 15.5 17.1 17.6 17.4	16,992,766 5,911,533	4,668,711 73,876,374 23,117,258 2,018,658 47,949,722	1,167,178 19,207,857 6,472,832 585,411 14,384,916
32 percent 34 percent 35 percent 36 percent 37 percent 37 percent	1,580,014 122,785 4,049,996 672,438 80,667	46,353,361 4,649,393 196,355,444 23,963,829 3,679,286	40,792,587 3,831,577 159,351,255 20,825,898 3,067,025	3,662,258 295,369 17,560,058 1,459,684 316,280	8,042,609 779,852 32,826,448 4,590,018 708,750	1,171,923 100,425 6,146,020 525,486 117,024	7,998,022 756,403 32,249,623 4,547,252 702,080	17.3 16.3 16.4 19.0 19.1	19.6 19.7 20.2 21.6 22.9	3,049,235 254,829 7,170,110 1,469,221 132,044	11,449,130 995,202 50,266,506 5,682,634 860,876	3,663,722 338,369 17,593,277 2,045,748 318,524
40 percent 44 percent 45 percent 48 percent 50 percent	2.068,920 842,641 236,934 261,970 557,809	122,911,744 72,073,205 13,279,935 30,712,886 132,465,882	100,207,344 57,489,163 11,122,593 24,437,534 108,122,560	10,636,295 7,905,237 1,289,832 2,574,981 57,952,957	24,561,001 16,692,556 3,165,958 8,191,408 46,267,725	4,254,518 3,478,304 580,424 1,235,991 28,976,479	24,128,382 16,281,626 3,132,775 7,959,303 44,882,278	19.6 22.6 23.6 25.9 33.9	24.1 28.2 28.2 32.6 41.5		33,765,855 23,729,807 3,839,354 11,307,825 57,952,957	13,506,342 10,441,115 1,727,709 5,427,756 28,976,479

Footnote(s) at end of table.

4

Table 1 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued (All figures are estimates based on samples - money amounts are in thousands of dollars)

					Joint returns a	and returns of surv	s of surviving spouses										
			Classifi	ed by the highest	marginal rate at	which tax was co	mputed	_		Classified by eacl	h rate at which ta	x was computed					
Tax rate classes	Number		Income su	bject to tax	Tax ge	nerated	Inco	ome tax after cree	dits	Number							
	of	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	of returns	Income taxed at rate	Income tax generated at rate					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)					
All marginal rates	44,487,300	1,371,571,076	1,057,164,106	159,545,805	203,303,186	52,286,640	197,574,372	14.4	18.7	44,487,300	1,057,164,106	203,303,186					
0 percent	2,609,092 2,186,154 2,254,761 4,945,106	17,172,536 20,071,766 25,052,882 72,060,407	4,852,307 9,742,251 14,816,566 48,226,391	2,309,327 2,415,381 10,643,586	252,944 833,740 4,086,470		12,033 177,704 731,345 3,825,108	0.1 0.9 2.9 5.3	0.2 1.8 4.9 7.9	^{4,487,300} 41,878,208 39,692,054 37,437,293	147,238,214 85,662,641 81,033,696 150,359,990	9,422,890 10,534,380 22,553,998					
17 percent	4,809,175 	92,121,748 	67,047,747 	-	7,192,362 12,064,142 	1,669,156 	6,803,109 11,564,596 	7.4 9.0 	10.1	32,492,187 27,683,012 	123,318,914 — 105,093,963 —	20.964,215					
23 percent	5,548,281	159,934,631 —	124,385,834 	12,310,558	17,498,130	2.831,428 —	16,977,153 —	10.6 —	13.6	22.316.100	86,088,962 —	19,800,461					
25 percent 26 percent 28 percent 29 percent	5,557,172	189,798,481 	150,679,699	13,973,267 — —	23,947,139	3,633,050 — —	23,346,563 — —	12.3	15.			19.081.321					
30 percent	4,153,411	166,068,886 —	134,376,074	10,189,085	23,963,036	3.056,726 —	23,372,398 	14.1 —	17.4	11,210,647	47,592,436 —	14,277,731					
34 percent 35 percent 36 percent 37 percent	4,006,322 	195,263,478 — —		17,446,211 — —	32,641,970 —	6,106,174 	32,066,614 — —		20.3	2 7,057,236 — —	49,785,899 	17,425,065 — —					
40 percent	1,659,024 796,143	105,574,823 69,419,426 —	85,348,381 55,423,174 —		20,889,718 16,117,013 —	3,368,021	20,485,955 15,719,282 —	19.4 22.6	24.0 28.4	1,391,890	29,129,920 22,905,717 —	11,651,968 10,078,516					
48 percent	244,379 351,368	29,296,083 101,858,928	23,361,014 83,198,986	2,442,171 44,759,327	7,838,272 35,978,248	1,172,242 22,379,664	7,613,064 34,879,449	26.0 34.2	32.0 41.5	595,747 351,368	10,804,730 44,759,327	5,186,270 22,379,664					

Footnote(s) at end of table.

Table 1 - Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed - Continued

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

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·			Classifi	ed by the highest	marginal rate at	which tax was co	mputed			Classified by eac	h rate at which ta	ax was computed
Tax rate classes			Income sul	bject to tax	Tax ge	nerated	Inci	ome tax after crea	dits	Number		Income tax
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	of	income taxed at rate	generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Ali marginal rates	866,026	12,277,376	9,498,114	1,927,450	1,998,378	702,686	1,945,656	15.8	20.5	866,026	9,498,114	1,998,370
0 percent	76,214	217,266	65.069	65,069	· ·	_	-C)	0	0	866,026	1,407,749	i –
1 percent	65,715	305,936	141,448		3,237	3,271	2,832	0.9	2.0	789,812		86,904
3 percent	70,827	351,723	231,087	36,312	12,869	4,721	13,363	3.6	5.8	724,097	722,246	
5 percent	114,098	789,575	557,940		47,350	18,655	42,846	5.4	7.7	653,270		192,538
7 percent	129,401	1,144,272	912,933	142,997	98,579	24,310	96,707	8.5	10.6	539.172	983.028	167,11
8 percent	l _	_		_	-	-	_	_	-	- 1		_
9 percent	107,495	1,195,503	973,884	113.924	120,809	21,646	115,435	9.7	11.9	409,771	748,704	142.25
1 percent		-	_	_	-	· -	·	_	-		· - ·	-
3 percent	77,329	1,101,861	854,011	72,988	118,979	16,787	115,358	10.5	13.5	302,276	567,871	130,610
4 percent	-			-			_	· _ ·		-	-	
5 percent		_	-	_	- 1	-	-	-		-	-	1 –
6 percent	67,683	1,129,681	902,429	69,928	141,866	18,181	139,424	12.3	15.4	224,947	486,678	126,53
8 percent			-	-	- 1		· _	-		-		
9 percent	- 1		· —	- 1		- 1		-		-		-
0 percent	44,390	880,264	721,800	58,169	129,157	17,451	122,967	14.0	17.0	157,264	357,285	107,18
2 percent			_	-			-	_				
4 percent			-		4 -		_	-		- 1		- 1
5 percent		1,091,966	882,510	113,847	184,477	39,847	183,009	16.8	20.1	7 112,874	480,607	168,21
6 percent			_	· - ·	- I		- 1	_		- I	-	- 1
7 percent		- 1		-		- 1	-	· –		-	-	-
0 percent	1	1,064,299	869,880	73,074	209.003	29,230	205,743	19.3	23.	69,200	317,350	126.94
4 percent	17,899				174.520		171,484					
5 percent				_	- 1						-]
8 percent	6,871	444.094	327,806	33,727	109,898	16,189	109,498	24.7	33.4	16,506	148,383	71,22
0 percent	9.635		1,449,413		647,635			34.2	43.	9,63		461,18

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Footnote(s) at end of table

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Individual Income Tax Rates, 1983

48

Table 1 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

					Returns	s of heads of hou	seholds					
			Classifi	ed by the highest	marginal rate at	which tax was co	mputed			Classified by eac	h rate at which to	x was computed
Tax rate classes	Number		Income su	bject to tax	Tax ge	nerated	Inci	ome tax after cre	dits			
	of returns	Adjusted gross income		At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	income taxed at rate	income tax generated at rate
.	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Ali marginal rates	8,082,248	118,481,801	87,907,139	13,313,542	12,598,378	2,931,611	11,581,368	9.8	13.2	8,082,248	87,907,139	12,598,378
0 percent	926,665	4,022,106	1,153,277	1,153,277	_							12,000,3/0
11 percent	1,011,994	6,506,690	3,367,112		113,845	114,348	14,975	62		8,082,248 7,155,583	17,611,116	
13 percent	978,464	8,547,756	5,344,619		360,655	135,119		19	30	6,143,589	13,941,062 11,886,140	1,533,517 1,545,198
15 percent	1,051,065	11,216,106	7,875,059	1,043,136	685,687	156,470	536,272	4.8	6.6	5,165,125	10,094,068	1,514,110
17 percent	-	-	-		-	-	-	-	_	-		
18 percent	1,187,845	16,032,172	12,093,591	1,759,340	1,306,750	316.681	1,139,362	7 1		4,114,060	10,830,606	
19 percent	1,035,798	17,605,418	13,809,767		1,742,886		1,607,191	9.1	11.6	2,926,215	7,636,685	1,949,509 1,450,970
21 percent	618,992	12,776,889	10,193,136	908,256	1,428,383	190,734	1,362,905	10.7	13.4	1.890.417	4,976,816	1,045,131
23 percent	-	-	-	-	-	-	-	-	_	_	-	1,040,101
	-	-	-	-	-	-	-	-	_	_	_	_
25 percent	717,738	18,204,550	14,797,002	1,734,170	2,351,094	433,543	2,270,973	12.5	15.3	1,271,425	4.668.711	1,167,178
26 percent	-	-	-	_	-	-	-	-	_	_	4.000,711	1,107,178
28 percent	298,858	9.332.863			—	_	_	_	_	} _	_}	_
30 percent	290,000	9,332,863	7,691,227	668,064	1,388,107	193,739	1,352,983	14.5	17.6	553,687	2,018,658	585,411
	_	_	-	-	-	-	-	-	_	-		-
32 percent			—	-	-		_	-	_	_		
34 percent	122,785	4,649,393	3,831,577	295,369	779,852	100,425	756,403	16.3	19.7	254,829	995,202	338,369
36 percent	-	-	-	-	-	-	-	-1	_	-	-	_
37 percent	80.667	3,679,286	3.067.025	316,280	708,750					-	-	
	00,000.	0,0,0,200	5,007,025	310,200	700,750	117,024	702,080	19.1	22.9	132,044	860,876	318,524
40 percent	28,599	4 005 005				-	-	-1	-		_	_
45 percent	28,599	1,925,225	1,458,084	179,708	401,022	79,072	390,861	20.3	26.8	51,377	541,878	238,427
48 percent	10,720	972,709			242 007				_	_	-	_
50 percent	12.058	3.010.636	2,476,950	99,082 1,490,605	243,237 1.088,109	47,559 745,303	236,741	24.3	31.6	22,778	354,712	170,262
	.2,000	0,010,000	2,470,550	1,490,000	1,000,109	/45,303	1,049,026	34.8	42.4	12,058	1,490,605	745,303

Footnote(s) at end of table.

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Table 1 - Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed - Continued

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

					Ret	urns of single pers	ions					
			Classifie	ed by the highest	marginal rate at	which tax was co	mputed			Classified by eac	h rate at which ta	x was computed
Tax rate classes	Number		Income sul	pject to tax	Tax ge	enerated	Inco	ome tax after cree	dits			
	of	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	income tax generated at rate
1	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All marginal rates	37,381,150	454,863,162	383,668,892	64,454,787	61,144,001	1 15,414,906	60,525,897	13.3	15.8	37,381,150	383,668,892	61,144,001
0 percent	6,629,660	15,782,196	7,643,891	7,643,891	1	-	1,172	· ()	()	37,381,150	78,372,318	-
11 percent	3,410,089	13,293,413	9,637,736	1,794,531	195,725		193,702	1.5	2.0	30,751,490	31,870,072	3,505,708
13 percent	2,481,614	12,753,632	9,610,582	1,173,094	451.482		460,378	3.6 6.9	4.8	27.341.401	26,032,881	3,384,275
15 percent	8,022,476 3,391,810	62,101,714 37,694,111	50,921,740 32,555,429	15,622,845 3,725,044	4,353,199		4,290,036 3,534,248	6.9 9.4	8.4	24,859,787	84,655,820 34,649,697	12,698,373 5,890,448
17 percent	3,391,610	37,094,111	32,355,429	3,725,044	3,500,600	033,256	3,334,240	9.4	10.9	10,037,311	34,049,097	5,690,448
18 percent	— —				1							
19 percent	2,591,194 2,263,337	34,882,131 35,641,323	30,590,848 31,603,592	2,605,952 2,406,545	3,750,942 4,252,323		3,721,851 4,222,669	10.7 11.8	12.2	13,445,501 10,854,307	25,399,997	4,825,999
21 percent	2,203,337	35,641,323	31,003,392	2,400,545	4.252.52	505,374	4,222,009		13.4	10,654,307	20,447,582	4,293,992
24 percent	2,679,437	50,199,334	44,327,567	4,136,012	6,610,080	992,643	6,583,097	13.1	14.9	8,590,970	23.052.918	5.532.700
25 percent												i
26 percent					_	_		_	• -	_		i II.
28 percent	2,862,298	66,881,624	59,050,136	6,956,312	10,146,846	5 1,947,767	10,077,198	15.1	17.1	5,911,533	23,117,258	6,472,832
29 percent		_	—	· –		·	—	-		- 1	- 1	I —
30 percent		-	· <u> </u>	—	-		-	-				i —
32 percent	1,580,014	46,353,361	40,792,587	3,662,258	8,042,609	9 1,171,923	7,998,022	17.3	19.6	3.049.235	11,449,130	3.663.722
34 percent					1-		_				-	I —
35 percent		-	-	-	-			-		-	-	1
36 percent	672.438	23,963,829	20,825,898	1,459.684	4,590,018	B 525,486	4,547,252	19.0	21.8	1,469,221	5,682,634	2,045,748
37 percent		-	-	-			-	-	-			· -
40 percent	375,101	16,272,622	13,989,083	1,198,139	3,462,27	9 479,255	3,436,683	21.1	24.6	5 796,783	4,318,585	1,727,434
44 percent				-								
45 percent	236,934	13,279,935	11,122,593	1,289,832	3,165,95	B 580,424	3,132,775	23.6	28.2	2 421,682	3,839,354	1,727,709
48 percent	184.748	25,763,937	· 20.997.210	10,780,646	8,553,73	5.390.323	8,326,815	32.3	30.7	184,748	10,780,646	5.390.323
ov percent	104,740	23,703,937	20,337,210	10,780,040	0,000,70	3,390,323	0,320,013	32.3	39.7	104,740	10,780,040	5,390,323

*Estimate should be used with caution because of the small number of sample returns on which it is based. () Less than 5500. () Less than 0.05 percent. NOTE: Detail may not add to total because of rounding.

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

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

									Tax gene	rated at spec	ified rate				
Size of adjusted gross income	Number of returns with	Taxable income	Income subject	Tax generated	0 pe	rcent		11 percent			13 percent			15 percent	
	income subject to tax	raxable income	to tax	at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	90,816,724	1,544,872,497	1,538,238,251	279,043,943	90,816,724	244,629,400	80,575,093	132,263,809	14,549,019	73,901,141	119,674,963	15,557,745	68,115,475	246,393,466	36,959,019
Under \$2,000	2,931,010	2,104,290	2,104,501	11,541	2,931,010	1,998,461	266,509	106,040	11,664			_	_		_
\$2,000 under \$4,000	6,566,126		12,171,897	119,639	6,566,126	11,106,347	2,023,582	915,867	100,745	221,453	128,994		65,996		
\$4,000 under \$6,000 \$6,000 under \$8,000	6,692,391 6,637,656	22,105,060 32,387,493	22,127,386 32,429,758	894,415 2,099,534	6,692,391 6,637,656	14,530,237	5,144,005 5,695,015	5,014,713 6,547,311	551,618 720,204	3,268,023	2,097,564		1,119,033		72,731
\$8,000 under \$10,000	6.543.425	43,625,921	43,622,758	3,553,309	6,543,425	16,840,066	6,260,118	8,780,681	965,874	5.340.297	4,215,512 5,908,317	548,016 768,081	3,747,458 4,055,349		829,427 1,756,001
\$10,000 under \$12,000	5,876,314	49,351,770	49,413,112	4,646,716	5,876,314	15,582,263	5,768,037	8,920,646	981,271	5,513,114	7,504,605		4,542,346		2,032,537
\$12,000 under \$14,000	5,348,779	54,364,140	54,391,155	5,705,064	5,348,779	14,532,755	5,295,094	8,572,498	942,974	5,167,737	7,969,142	1,035,988	4,866,832	14,768,783	2,215,317
\$14,000 under \$16,000	4,967,333	59,927,343	59,885,467	6,885,416	4,967,333	13,747,098	4,942,255	8,186,999	900,569	4,882,380	7,812,511	1,015.626	4,778,044		2,512,147
\$16,000 under \$18,000 \$18,000 under \$20,000	4,377,105 3,926,498		60,025,249 60,595,501	7,384,784 7,856,692	4,377,105 3,926,498	12,313,067 11,316,610	4,354,144 3,915,816	7,364,880 6,796,289	810.136 747.591	4,321,856	7,114,037	924.824	4,268,463		2,402,264
\$20,000 under \$25,000	8,826,608		160,769,897	22,534,160	8,826,608	26,251,813	8,810,602	15,839,618	1,742,358	3,901,226 8,785,278	6,607,797 15,504,475	859,013 2,015,581	3,876,062 8,738,996		2.260,911 5.263,482
\$25,000 under \$30,000	7,350,022	163,111,031	162,664,353	24,890,722	7,350,022	22,652,066	7.341.395	13,810,765	1,519,184	7,335,093	13,638,755		7,321,412		4,490,133
\$30,000 under \$40,000	10,409,410		287,277,250	48,825,278	10,409,410	33,560,808	10,402,562	20,529,165		10,395,150	20,384,451	2,649,978	10,386,374		
\$40,000 under \$50,000	5,142,898		180,211,877	35,387,232	5,142,898	16,915,361	5,137,098	10,362,857	1,139,914	5,135,804	10,318,717	1,341,433	5,134,477	21,782,244	3,267,336
\$50,000 under \$75,000	3,583,452		164,676,050	38,812,146	3,583,452	11,816,143	3,581,707	7,235,261	795,878	3,579,800	7,205,859		3,578,909		
\$75,000 under \$100,000 \$100,000 under \$200,000	820,491 619,480	54,345,021 63,715,875	53,595,114 62,721,302	15,528,930 22,133,880	820,491 619,480	2,687,405 2.027,838	820,252 619,274	1,647,423	181,216 136,580	820,209 618,912	1,639,799	213,173 160,628	819,433 618,803		519,628
\$200,000 under \$500,000	161,643		36,192,688	15,639,100	161,643	524,924	161,550	320,199	35,221	161,481			161,414		
\$500,000 under \$1,000,000	25,348		13,648,882	6,440,156	25,348	81,817	25,346	49,951	5,494	25,345	49,651	6,454	25,345	106,617	15,992
\$1,000,000 or more	10,735	19,726,601	19,714,053	9,695,229	10,735	34,409	10,732	21,007	2,310	10,731	20,868	2,712	10,729	44,907	6,736
	Tax generated at specified rate - Continued														

						Ta	x generated a	t specified rate	- Continued						
		17 percent			18 percent			19 percent			21 percent			23 percent	
Size of adjusted gross income	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	49,868,670	158,951,639	27,021,778	4,114,060	10,830,606	1,949,509	44,464,499	138,879,349	26,387,076	12,744,724	25,424,398	5,339,123	22,618,376	86,656,833	19,931,071
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$10,000 under \$12,000			60,804 600,078		198,015	35,642		120,877	22,966					*612 *6.577	
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$20,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	2,361,140 2,861,045 3,257,433 3,246,242 7,806,656 6,750,606 10,011,119 5,041,365	5,173,938 5,429,099 6,767,610 8,941,878 25,561,097 24,485,145 38,575,594 19,860,224	1,520,119 4,345,386 4,162,474	580,867 621,508 517,182 398,948 717,378 495,193 333,549 84,728	1,500,021 1,200,022 2,211,734 1,524,628 1,033,951	302,202 270,003 216,004 398,112 274,433 186,111	2,118,852 2,442,594 2,146,605 2,416,005 7,460,561 7,021,565 10,267,325 5,102,702	4,454,469 4,491,910 4,417,135 18,498,289 23,803,592 39,564,378	846,349 853,462 839,255 3,514,674 4,522,682 7,517,231	86,643 1,674,943 1,688,291 1,560,389 3,127,575 2,017,578 1,600,501 497,550	1,696,341 3,159,255 3,000,492 6,896,162 4,695,285 3,702,617	356,231 663,443 630,103 1,448,194 986,009 777,549	41,858 40,206 36,305 26,300 991,334 3,858,009 8,349,983 4,567,321	50,349 82,281 67,948 53,341 1,145,798 10,885,667 33,903,859 19,901,249	18,924 15,628 12,268 263,533 2,503,703 7,797,887
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1000,000 or more	3,530,443 803,125 606,934 158,300 24,780 10,449	13,953,473 3,155,985 2,381,806 615,057 95,621 40,057	536,517 404,907 104,559 16,255	43,320 15,091 10,942 2,892 560 280	134,253 46,782 33,920 8,964 1,736 868	8,420 6,105 1,613 312	3,567,016 816,856 617,227 161,162 25,322 10,728	2,457,344 634,417 98,936	619,207 466,895 120,539	315,786 83,924 65,618 20,611 3,549 1,629	191,912 149,528 46,462 8,069	31,400 9,757 1,694	3,236,895 731,981 550,392 140,472 21,769 9,096	14,190,136 3,206,562 2,411,856 615,775 95,182 39,640	737,509 554,726

Footnote(s) at end of table.

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

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

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	Tax generated at specified rate - Continued														
		24 percent			25 percent			26 percent			28 percent			29 percent	
Size of adjusted gross income	Number of returns	Income subject to tax	Tax generated at rate		Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	8,590,970	23,052,918	5,532,700	1,271,425	4,668,711	1,167,177	16,992,766	73,876,374	19,207,857	5,911,533	23,117,258	6,472,832	553,687	2,018,658	585,410
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000															
\$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000 \$30,000 under \$40,000	1,267,329 1,215,461 2,470,622 1,530,608 1,262,312 411,706	1,186,432 2,976,519 7,404,209 4,824,148 4,009,091	284,743 714,364 1,777,010 1,157,795 962,181		651,389 1,607,843 1,592,265	401,960	21,310 23,687 51,980 1,018,625	35,534 55,967 131,778 1,232,090 25,212,262	9,238 14,551 34,262 320,343 6,555,188	5,860 298,102 2,066,958 1,484,826 1,231,620 409,566	126,180 5,358,271 6,949,562 6,339,749	35,330 1,500,315 1,945,877 1,775,129	*3,834 138,557 257,557 81,112		60,149 299,056
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	271,798 68,378 54,600 17,720 2,989 1,349	218,716 174,701 56,704 9,565	52,491 41,928 13,609 2,295	43,152 15,090 10,769 2,889 560 280	79,974 57,053 15,312 2,968	19,993 14,263 3,828 742	729,975 549,110 140,434	3,844,147 2,899,547 741,391 114,610	999,478 753,882 192,761 29,798	269,743 68,282 54,519 17,720 2,989 1,346	2 360,901 288,549 93,914 9 15,842	101,052 80,793 26,295 4,435	43,075 15,072 10,751 2,889 560 280	2 79,58 56,55 15,31 2,96	0 23,078 B 16,401 2 4,440 B 860

	Tax generated at specified rate Continued															
Size of adjusted gross income	30 percent			32 percent				34 percent				35 percent		36 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Num of retur		Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	-Income subject to tax	Tax generated at rate
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	11,367,911	47,949,722	14,384,916	3,049,235	11,449,130	3,663,721	25	i4,829	995,202	338,368	7,170,110	50,266,506	17,593,277	1,469,221	5,682,634	2,045,748
Under \$2,000	_		-	_	_			-	-	-	-	_	l – l		-	_
\$2,000 under \$4,000		-	-	-1	-	-	[-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000		-		~	-	-	1	-	-	<u> </u>	—		-	-		-
\$6,000 under \$8,000		-	-	-	-	-	1	-		-	-		-	-		-
\$8,000 under \$10,000 \$10,000 under \$12,000			_	_	_		1	_	_	_	_		_	_		
\$12,000 under \$14,000		_	1 I	_	_	_			_		_			_		_
						_										
\$14,000 under \$16,000 \$16,000 under \$18,000	**6,999	**5,718	**1,715	-	_	-		-	<u></u>		~	_	-	_		-
\$18,000 under \$19,000	19,624			_	_	_		_	_					_	I I	
\$20,000 under \$25,000				89,289	26,424	8,455		_	_		31,462	89,595	31,358	_	-	_
\$25,000 under \$30,000	30,710			1,019,908	2,180,071			1,907	*1.815	•617	28,759			14,570	4,367	1.572
\$30,000 under \$40,000	2,702,241	6,341,588		1,129,785	5,052,892			2,218	311,200	105,808	267,989			683,977	1,841,605	662,977
\$40,000 under \$50,000	3,954,494	17,433,394	5,230,018	399,632	2,027,501	648,800		70,192	313,109	106,457	2,424,151	9,018,409	3,156,443	364,952	1,716,326	617,877
\$50,000 under \$75,000	3,160,703	16,351,110	4,905,333	266,495	1.400.392	448,125		1.283	215,437	73,248	2,982,098	25,663,223	8,982,128	262,500	1,362,435	490,476
\$75,000 under \$100,000				67,823	358.029			4,995	78,990	26,856	717,908			67,156		127,901
\$100,000 under \$200,000	548,380	2,893,198	867,959	54,247	286,933	91,618		10,505	54,887	18,661	546,684			54,018	285,767	
\$200,000 under \$500,000	140,313			17,719				2,889	15,312		140,230			17,712		
\$500,000 under \$1,000,000	21,757			2,989				560	2,968		21,737	228,820		2,989		
\$1,000,000 or more	9,094	47,739	14,321	1,348	7,143	2,285		280	1,484	504	9,092	95,457	33,410	1,347	7,139	2,570

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Footnote(s) at end of table.

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

	Tax generated at specified rate Continued																	
Size of adjusted gross income	37 percent			40 percent			44 percent			45 percent			48 percent			50 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
Total	132,044	860,876	318,524	3,916,897	33,765,855	13,506,342	1,477,672	23,729,807	10,441,115	421,682	3,839,354	1,727,709	635,031	11,307,825	5,427,756	557,809	57,952,957	28,976,478
Under \$2,000	-				_		_			_	_	_	-	_	_	_		· · ·
\$2,000 under \$4,000			_		-	-	-	-		-	-	_			_	_	_	_
\$4,000 under \$6,000		-	-	-	-	-		-	-	_		! - !	[_	_	_
\$6,000 under \$8,000	-	-		-	-		-	-	1 -1	-		i –i	-	-	_	-	-	
\$8,000 under \$10,000	-	-	-	_	-	-	-	-	-		-	-	-			-	_	- 1
\$10,000 under \$12,000	-	-	-	-	-	-	-	-	-	-		-	-	_				-
\$12,000 under \$14,000		-	-	- 1	-	-	-	-				-	-	-	-		_	· -
\$14,000 under \$16,000	-1	_	-	-	—	_		_	_	_	_	- 1		_	_	-	· _	_
\$16,000 under \$18,000	-	-		-	-	-		-		_	-	-		_	-			-
\$18,000 under \$20,000	-		-		-	-	-		! –	-		_	-	_		_	i —	- 1
\$20,000 under \$25,000	- [-	*3,971	*2,244	*897	-	-	-			-	-1	-		-	-	1 ~
\$25,000 under \$30,000				15,032		10,480				_	-	-	-	-	-	-	-	-
\$30,000 under \$40,000	17,453	15,980		148,363		129,856				1,906			-		-		_	- 1
\$40,000 under \$50,000	46,554	203,259	75,205	323,840	1,430,462	572,184	8,887	56,324	24,782	71,745	157,807	71,013	*903	*136	*65			-
\$50,000 under \$75,000	39,338	340,224	125,882	1,881,720	12,045,545	4,818,218	199,245	808,897	355,914	206,395	1,771,277	797.074	7.869	50,002	24,001	54,563	259,422	129,711
\$75,000 under \$100,000	14,673	153,166		756,717	9,399,093						879,902		41,449	230,576				
\$100,000 under \$200,000	10,297	108,757		594,584	7,965,811		535,843			53,408			412,123	6,965,493				
\$200,000 under \$500,000	2,889	30,615		157,530		842,270	142,258			17.651	243,347		141,121	3,318,148		156,550		
\$500,000 under \$1,000,000	560	5,913	2,187	24,703						2,989			22,212	523,669			11,077,795	
\$1,000,000 or more	280	2,961	1,095	10,437	137,764	55,105	9,361	234,633	103,238	1,347	18,578	8,360	9.354	219,801	105,504	10,695	18,632,115	9,316,057

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*Estimate should be used with caution because of the small number of sample returns on which it is based. **Data combined to avoid disclosure of information for specific taxpayers. () Less than \$500. NOTE. Detail may not add to total because of rounding.

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