

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

(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].

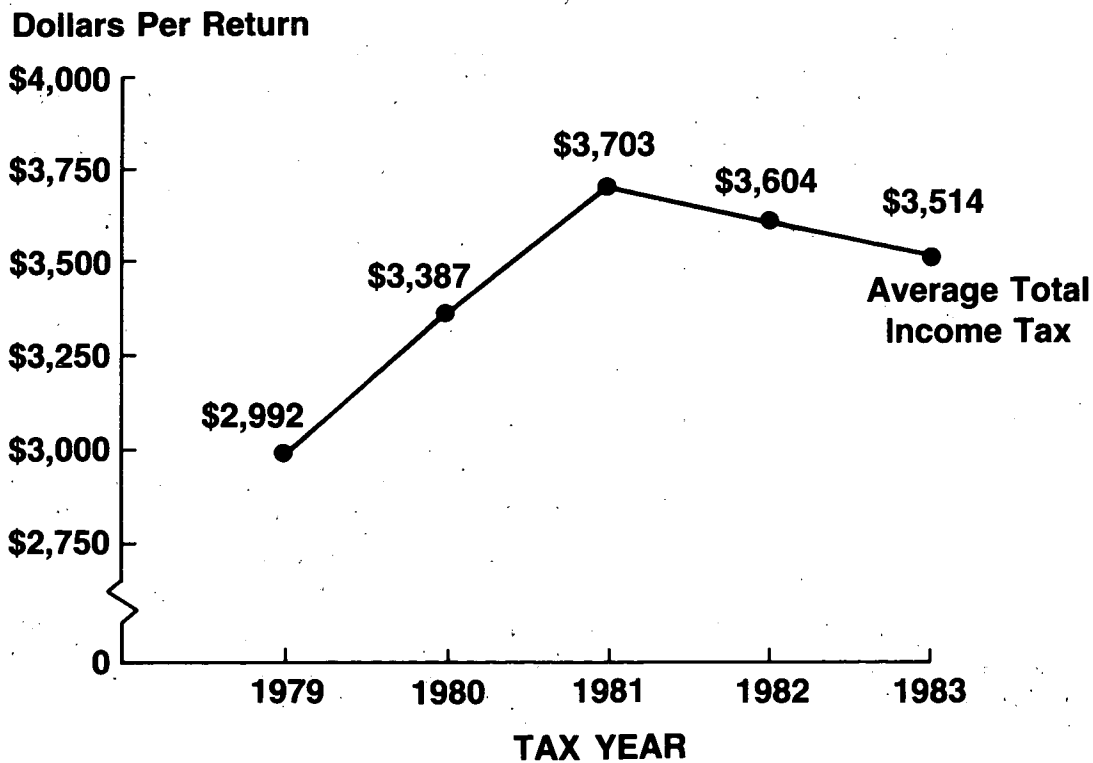
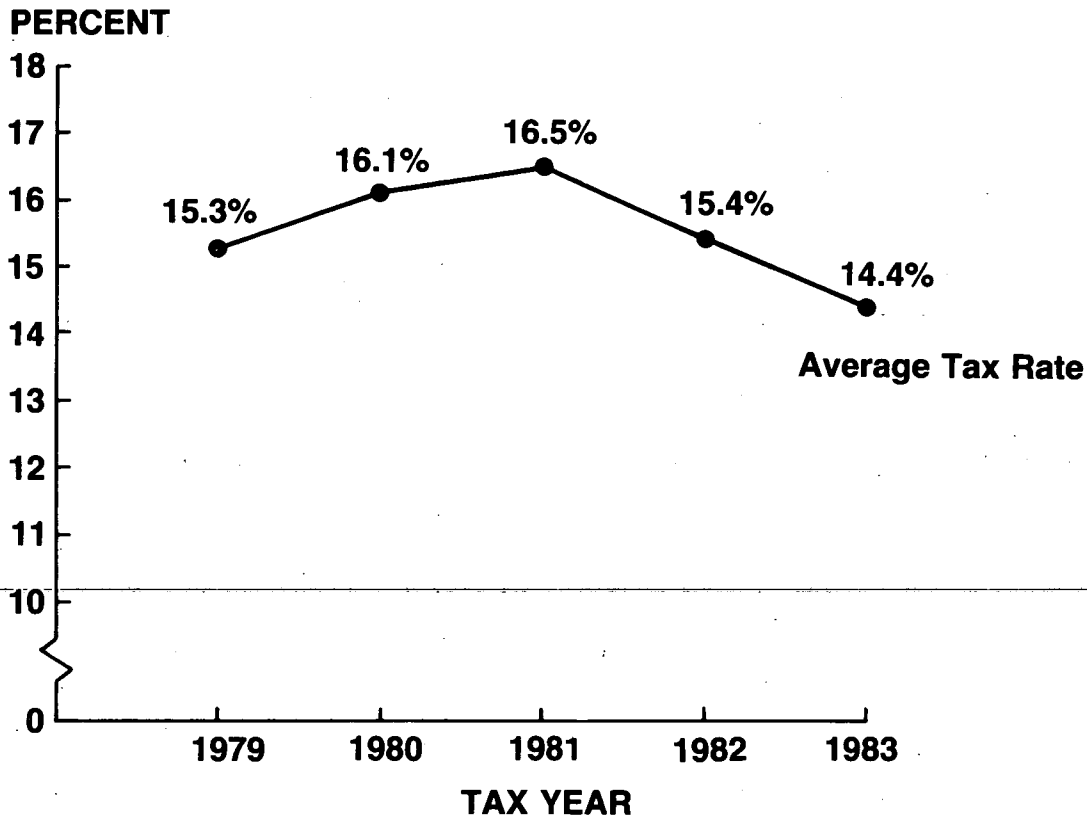
Figure A.--Taxable Returns: Adjusted Gross Income, Total Income Tax, Average Total Income Tax, and Average Tax Rate, 1979-1983

Item	Tax year				
	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
Adjusted 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.....	<u>\$20,000</u>

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%	760
	<u>\$20,000</u>

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 return is classified by each rate that 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.

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

Average Tax Rate.--The average tax rate presented 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.

<u>Number of Returns</u>	<u>Approximate Coefficient of Variation</u>
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.

[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)

Tax rate classes	All returns											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
(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	37,194,104	13,714,544	13,714,544	—	—	13,211	()	0.1	90,816,724	244,629,400	—
11 percent	6,673,952	40,177,805	22,888,546	5,173,116	565,750	569,043	389,212	1.0	1.7	80,575,093	132,263,809	14,549,019
13 percent	5,785,666	46,705,993	30,002,854	4,664,165	1,658,746	606,341	1,366,675	2.9	4.6	73,901,141	119,674,963	15,557,745
15 percent	14,132,745	146,167,801	107,581,130	27,433,935	9,172,706	4,115,090	8,694,261	5.9	8.1	68,115,475	246,393,466	36,959,020
17 percent	8,330,386	130,960,131	100,516,110	13,686,606	10,859,747	2,326,723	10,434,065	8.0	10.4	49,868,670	158,951,639	27,021,779
18 percent	1,187,845	16,032,172	12,093,591	1,759,340	1,306,750	316,681	1,139,362	7.1	9.4	4,114,060	10,830,606	1,949,509
19 percent	9,101,399	181,560,055	142,611,434	15,673,570	17,678,780	2,977,978	17,009,073	9.4	11.9	44,464,499	138,879,349	26,387,076
21 percent	2,862,329	48,418,213	41,796,729	3,314,801	5,680,707	696,108	5,585,574	11.5	13.4	12,744,724	25,424,398	5,339,124
23 percent	5,625,610	161,036,492	125,239,845	12,383,546	17,617,109	2,848,216	17,092,512	10.6	13.6	22,618,376	86,658,833	19,931,072
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	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	5,624,855	190,928,162	151,582,127	14,043,195	24,089,005	3,651,231	23,485,988	12.3	15.5	16,992,766	73,876,374	19,207,857
28 percent	2,862,298	66,881,624	59,050,136	6,956,312	10,146,846	1,947,767	10,077,198	15.1	17.1	5,911,533	23,117,258	6,472,832
29 percent	298,858	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
30 percent	4,197,801	166,949,150	135,097,874	10,247,255	24,092,192	3,074,176	23,495,365	14.1	17.4	11,367,911	47,949,722	14,384,916
32 percent	1,580,014	46,353,361	40,792,587	3,662,258	8,042,609	1,171,923	7,998,022	17.3	19.6	3,049,235	11,449,130	3,663,722
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
35 percent	4,049,996	196,355,444	159,351,255	17,560,058	32,826,448	6,146,020	32,249,623	16.4	20.2	7,170,110	50,266,506	17,593,277
36 percent	672,438	23,963,829	20,825,898	1,459,684	4,590,018	525,486	4,547,252	19.0	21.8	1,469,221	5,682,634	2,045,748
37 percent	80,667	3,679,286	3,067,025	316,280	708,750	117,024	702,080	19.1	22.9	132,044	860,876	318,524
40 percent	2,068,920	122,911,744	100,207,344	10,636,295	24,561,001	4,254,518	24,128,382	19.6	24.1	3,916,897	33,765,855	13,506,342
44 percent	842,641	72,073,205	57,489,163	7,905,237	16,692,556	3,478,304	16,281,626	22.6	28.3	1,477,672	23,729,807	10,441,115
45 percent	236,934	13,279,935	11,122,593	1,289,832	3,165,958	580,424	3,132,775	23.6	28.2	421,682	3,839,354	1,727,709
48 percent	261,970	30,712,886	24,437,534	2,574,981	8,191,408	1,235,991	7,959,303	25.9	32.6	635,031	11,307,825	5,427,756
50 percent	557,809	132,465,882	108,122,560	57,952,957	46,267,725	28,976,479	44,882,278	33.9	41.5	557,809	57,952,957	28,976,479

Footnote(s) at end of table.

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

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

Tax rate classes	Joint returns and returns of surviving spouses											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
(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	17,172,536	4,852,307	4,852,307	—	—	12,033	0.1	0.2	4,487,300	147,238,214	—
11 percent	2,186,154	20,071,766	9,742,251	2,309,327	252,944	254,026	177,704	0.9	1.8	41,878,208	85,662,641	9,422,890
13 percent	2,254,761	25,052,882	14,816,566	2,415,381	833,740	313,999	731,345	2.9	4.9	39,692,054	81,033,696	10,534,380
15 percent	4,945,106	72,060,407	48,226,391	10,643,586	4,086,470	1,596,538	3,825,108	5.3	7.9	37,437,293	150,359,990	22,553,998
17 percent	4,809,175	92,121,748	67,047,747	9,818,565	7,192,362	1,669,156	6,803,109	7.4	10.1	32,492,187	123,318,914	20,964,215
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	5,366,912	127,877,003	97,236,935	11,366,343	12,064,142	2,159,605	11,564,596	9.0	11.9	27,683,012	105,093,963	19,967,853
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
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
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	5,557,172	189,798,481	150,679,699	13,973,267	23,947,139	3,633,050	23,346,563	12.3	15.5	16,767,819	73,389,696	19,081,321
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
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
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	4,006,322	195,263,478	158,468,745	17,446,211	32,641,970	6,106,174	32,066,614	16.4	20.2	7,057,236	49,785,899	17,425,065
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	1,659,024	105,574,823	85,348,381	9,365,082	20,889,718	3,746,033	20,485,955	19.4	24.0	3,050,914	29,129,920	11,651,968
44 percent	796,143	69,419,426	55,423,174	7,654,594	16,117,013	3,368,021	15,719,282	22.6	28.4	1,391,890	22,905,717	10,078,516
45 percent	—	—	—	—	—	—	—	—	—	—	—	—
48 percent	244,379	29,296,083	23,361,014	2,442,171	7,838,272	1,172,242	7,613,064	26.0	32.6	595,747	10,804,730	5,186,270
50 percent	351,368	101,858,928	83,198,986	44,759,327	35,978,248	22,379,664	34,879,449	34.2	41.9	351,368	44,759,327	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)

Tax rate classes	Separate returns of husbands and wives											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All 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	1,998,378
0 percent	76,214	217,266	65,069	65,069	—	—	(¹)	()	()	866,026	1,407,749	—
11 percent	65,715	305,936	141,448	29,733	3,237	3,271	2,832	0.9	2.0	789,812	790,034	86,904
13 percent	70,827	351,723	231,087	36,312	12,869	4,721	13,363	3.6	5.8	724,097	722,246	93,892
15 percent	114,098	789,575	557,940	124,368	47,350	18,655	42,846	5.4	7.7	653,270	1,283,588	192,538
17 percent	129,401	1,144,272	912,933	142,997	98,579	24,310	96,707	8.5	10.6	539,172	983,028	167,115
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	107,495	1,195,503	973,884	113,924	120,809	21,646	115,435	9.7	11.9	409,771	748,704	142,254
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 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
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	67,683	1,129,681	902,429	69,928	141,866	18,181	139,424	12.3	15.4	224,947	486,678	126,536
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	44,390	880,264	721,800	58,169	129,157	17,451	122,967	14.0	17.0	157,264	357,285	107,186
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	43,674	1,091,966	882,510	113,847	184,477	39,847	183,009	16.8	20.7	112,874	480,607	168,213
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	34,795	1,064,299	869,880	73,074	209,003	29,230	205,743	19.3	23.7	69,200	317,350	126,940
44 percent	17,899	728,553	607,905	70,935	174,520	31,211	171,484	23.5	28.2	34,405	282,212	124,173
45 percent	—	—	—	—	—	—	—	—	—	—	—	—
48 percent	6,871	444,094	327,806	33,727	109,898	16,189	109,498	24.7	33.4	16,506	148,383	71,224
50 percent	9,635	1,832,381	1,449,413	922,379	647,635	461,189	626,989	34.2	43.3	9,635	922,379	461,189

Footnote(s) at end of table.

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

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

Tax rate classes	Returns of heads of households											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
All 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	—	—	7	()	()	8,082,248	17,611,118	—
11 percent	1,011,994	6,506,690	3,367,112	1,039,525	113,845	114,348	14,975	0.2	0.4	7,155,583	13,941,082	1,533,517
13 percent	978,464	8,547,756	5,344,619	1,039,378	360,655	135,119	161,589	1.9	3.0	6,143,589	11,886,140	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	6.8	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	9.4	4,114,060	10,830,606	1,949,509
19 percent	1,035,798	17,605,418	13,809,767	1,587,350	1,742,886	301,597	1,607,191	9.1	11.6	2,926,215	7,636,685	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	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 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
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	298,858	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	—	—	—	—	—	—	—	—	—	—	—	—
35 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	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	80,667	3,679,286	3,067,025	316,280	708,750	117,024	702,080	19.1	22.9	132,044	860,876	318,524
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
44 percent	—	—	—	—	—	—	—	—	—	—	—	—
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	748,714	99,082	243,237	47,559	236,741	24.3	31.6	22,778	354,712	170,262
50 percent	12,058	3,010,636	2,476,950	1,490,605	1,088,109	745,303	1,049,026	34.8	42.4	12,058	1,490,605	745,303

Footnote(s) at end of table.

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

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

Tax rate classes	Returns of single persons											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
(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	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	—	—	1,172	()	()	37,381,150	78,372,318	—
11 percent	3,410,089	13,293,413	9,637,736	1,794,531	195,725	197,398	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	152,502	460,378	3.6	4.8	27,341,401	26,032,881	3,384,275
15 percent	8,022,476	62,101,714	50,921,740	15,622,845	4,353,199	2,343,427	4,290,036	6.9	8.4	24,859,787	84,655,820	12,698,373
17 percent	3,391,810	37,694,111	32,555,429	3,725,044	3,568,806	633,258	3,534,248	9.4	10.9	16,837,311	34,649,697	5,890,448
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	2,591,194	34,882,131	30,590,848	2,605,952	3,750,942	495,131	3,721,851	10.7	12.2	13,445,501	25,399,997	4,825,999
21 percent	2,263,337	35,641,323	31,603,592	2,406,545	4,252,323	505,374	4,222,669	11.8	13.4	10,854,307	20,447,582	4,293,992
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
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	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	2,862,298	66,881,624	59,050,136	6,956,312	10,146,846	1,947,767	10,077,198	15.1	17.1	5,911,533	23,117,258	6,472,832
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	1,580,014	46,353,361	40,792,587	3,662,258	8,042,609	1,171,923	7,998,022	17.3	19.6	3,049,235	11,449,130	3,663,722
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	672,438	23,963,829	20,825,898	1,459,684	4,590,018	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	3,462,279	479,255	3,436,683	21.1	24.6	796,783	4,318,585	1,727,434
44 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	236,934	13,279,935	11,122,593	1,289,832	3,165,958	580,424	3,132,775	23.6	28.2	421,682	3,839,354	1,727,709
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	184,748	25,763,937	20,997,210	10,780,646	8,553,733	5,390,323	8,326,815	32.3	39.7	184,748	10,780,646	5,390,323

* Estimate should be used with caution because of the small number of sample returns on which it is based.

() Less than \$500.

() Less than 0.05 percent.

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

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

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

Size of adjusted gross income	Tax generated at specified rate — Continued																	
	37 percent			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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	3,971	2,244	897	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	15,032	26,200	10,480	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	17,453	15,980	5,912	148,363	324,641	129,856	*10,164	*15,595	*6,861	*1,906	*4,738	*2,132	—	—	—	—	—	—
\$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	56,671	756,717	9,399,093	3,759,637	549,660	6,065,800	2,668,952	66,241	879,902	395,955	41,449	230,576	110,676	62,846	929,059	464,529
\$100,000 under \$200,000	10,297	108,757	40,240	594,584	7,965,811	3,186,324	535,843	12,401,300	5,456,572	53,408	722,469	325,111	412,123	6,965,493	3,343,436	247,989	7,258,287	3,629,143
\$200,000 under \$500,000	2,889	30,615	11,327	157,530	2,105,677	842,270	142,258	3,586,953	1,578,259	17,651	243,347	109,506	141,121	3,318,148	1,592,711	156,550	19,796,279	9,898,139
\$500,000 under \$1,000,000	560	5,913	2,187	24,703	328,416	131,366	22,254	560,305	246,534	2,989	41,236	18,556	22,212	523,669	251,361	25,166	11,077,795	5,538,897
\$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

*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.