

 News Release

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Summer 2013 *Statistics of Income Bulletin* Now Available

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WASHINGTON — The Internal Revenue Service today announced that the summer 2013 issue of the *Statistics of Income Bulletin* is available at IRS.gov. The summer 2013 issue features data from Form W-2, *Wage and Tax Statement*, filed with individual income tax returns for tax years 2008 through 2010.

The Statistics of Income (SOI) Division produces the *SOI Bulletin* on a quarterly basis. Articles included in the publication provide the most recent data available from various tax and information returns filed by U.S. taxpayers. This issue of the *SOI Bulletin* also includes articles on the following topics:

- *Wage Income and Elective Retirement Contributions from Form W-2, 2008-2010.* The average individual W-2 earnings rose slightly from \$40,532 in 2008 to \$40,892 in 2010. Some 65.8 million taxpayers with W-2 income participated in an employer-sponsored retirement savings plan in tax year 2010, making \$209.2 billion in direct contributions for the year.
- *Sole Proprietorship Returns, 2011.* Approximately 23.4 million individual income tax returns reported nonfarm sole proprietorship activity for tax year 2011. Profits rose to \$282.6 billion for the year, a 5.6-percent increase from 2010. Total receipts increased to \$1.3 trillion for 2011, up 5.9 percent from 2010.
- *Foreign Recipients of U.S. Income, 2010.* Foreign persons received \$557.8 billion in U.S.-source income in Calendar Year 2010, representing a 2.1-percent increase over the amount paid in 2009. Interest payments accounted for the largest share of income paid to foreign recipients (46.8 percent) in 2010, followed by dividends (20 percent).
- *Foreign-Controlled Domestic Corporations, 2010.* Foreign-controlled domestic corporations (73,210) accounted for 1.3 percent of all U.S. corporation income tax returns filed for tax year 2010. Total receipts for these corporations (\$4.1 trillion) and total assets (\$11.2 trillion) accounted for 15.5 percent of the receipts and 14.1 percent of the assets reported on all U.S. corporation income tax returns for the year.
- *Corporate Foreign Tax Credit, 2009.* For tax year 2009, some 5,706 U.S. corporations claimed a foreign tax credit of more than \$93 billion against their U.S. income tax liability.

- *Unrelated Business Income Tax Returns, 2009*. Some 42,469 tax-exempt organizations reported \$9.7 billion in gross unrelated business income for tax year 2009.
- *Use of the Empowerment Zone and Renewal Community Employment Credit, Tax Years 1998-2010*. Federal empowerment zones (EZ) and renewal communities (RC) are economically distressed geographic areas eligible for temporary tax incentives to encourage economic development. The amount of allowable EZ/RC employment credit claimed on individual and corporate tax returns increased from \$41.7 million in 1998, to \$277.1 million in 2005, before declining to \$172.9 million in 2010.

The *Statistics of Income Bulletin* is available for download at IRS.gov/taxstats. Printed copies of the *Statistics of Income Bulletin* are available from the Superintendent of Documents, U.S. Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7954. The annual subscription rate is \$67 (\$93.80 foreign), single issues cost \$44 (\$61.60 foreign).

For more information about these data, write to the Director, Statistics of Income (SOI) Division, RAS:S, Internal Revenue Service, 1111 Constitution Avenue NW, K-Room 4112, Washington, DC 20224.

Related Items:

- [SOI Bulletin: Summer 2013](#)
- [Historical Tables and Appendix](#)
- [Tax Statistics](#)