

## Data on Salaries and Wages and Business Income, by Gender, Tax Year 2009

Shown below is a table containing IRS data classified by gender and size of adjusted gross income (AGI). The data presented are for tax year 2009 and cover: (1) AGI reported on all returns; (2) salaries and wages (distinguishing men and women) as reported on Form W-2 (Wage and Tax Statement); and, (3) the aggregate business income (distinguishing men and women) subject to self-employment tax as reported on Schedule SE (Self-Employment Tax). The business income data include net earnings from sole proprietorships as reported on Schedule C (Profit or Loss from Business), net earnings from farm proprietorships as reported on Schedule F (Profit or Loss from Farming), self-employment income of general and/or limited partners of partnerships, and net earnings for ministers and members of religious orders. Also, included is a break-out between joint and non-joint returns.

To help put these data in a broader context: (1) a total of 94.2 million men and 99.8 women are represented in the 140.5 million individual income tax returns filed for tax year 2009, and (2) the separate data shown for both men and women in the spreadsheet (that is, those with either wages and/or business income subject to self-employment tax) account for approximately 88% of total income tax returns filed and nearly 80% of the total amount of AGI. It is also possible for some of these taxpayers to have both wages and self-employment income. The amounts of income shown here are less than the total AGI for the various income classifications, because data for pensions, annuities, and social security benefits are not included and other income items such as interest, dividends, capital gains, rents and royalties have been excluded since they cannot be accurately separated on jointly held accounts.

Please note that these estimates are based on a probability sample of unaudited individual income tax returns and Forms W-2 filed with IRS that were then weighted to represent the total population of returns for tax year 2009.

**Table 1--Individual Income Tax Returns: Sources of Income, by Size of Adjusted Gross Income, Marital Status, and Gender, Tax Year 2009**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with salaries and wages on Form W-2				Returns with business income reported on Schedule SE			
			Reported for men		Reported for women		Reported for men		Reported for women	
			Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b>	<b>140,494,127</b>	<b>7,626,430,723</b>	<b>70,061,307</b>	<b>3,436,969,206</b>	<b>68,892,210</b>	<b>2,167,945,055</b>	<b>11,026,338</b>	<b>366,774,219</b>	<b>7,513,559</b>	<b>112,700,815</b>
No adjusted gross income	2,511,925	-198,958,452	400,564	13,058,165	409,949	7,944,075	231,596	4,115,211	118,542	1,443,548
\$1 under \$5,000	10,447,635	27,218,608	3,442,645	12,189,238	3,676,040	12,026,111	756,028	2,725,370	468,621	1,520,137
\$5,000 under \$10,000	12,220,335	92,407,278	4,022,085	31,195,887	4,760,063	34,340,327	1,058,092	7,463,769	994,937	6,946,377
\$10,000 under \$15,000	12,444,512	155,465,805	3,961,630	44,845,481	4,893,158	54,104,077	1,060,931	10,956,821	1,061,671	10,496,209
\$15,000 under \$20,000	11,400,228	199,017,560	4,158,533	64,587,423	4,729,604	73,561,681	752,395	9,800,677	497,562	5,365,715
\$20,000 under \$25,000	10,033,887	225,167,737	4,067,186	80,430,117	4,423,579	86,890,416	623,358	8,830,810	344,161	3,822,339
\$25,000 under \$30,000	8,662,392	237,994,230	3,723,917	88,718,326	3,948,919	92,913,677	521,650	8,041,753	280,612	3,053,180
\$30,000 under \$40,000	14,371,647	499,879,773	6,973,345	205,712,694	6,838,670	191,258,555	823,390	13,700,618	531,855	5,743,491
\$40,000 under \$50,000	10,796,412	483,088,798	5,773,359	208,645,077	5,500,838	176,399,269	664,594	11,831,677	444,378	5,040,489
\$50,000 under \$75,000	18,694,893	1,149,068,817	11,469,882	514,599,749	10,732,048	385,927,000	1,347,725	27,047,372	899,945	11,041,275
\$75,000 under \$100,000	11,463,725	990,337,913	8,266,953	467,949,972	7,447,981	307,807,448	951,401	22,870,206	615,587	8,911,288
\$100,000 under \$200,000	13,522,048	1,801,446,897	10,705,222	898,619,482	9,342,398	513,860,498	1,382,611	58,737,898	864,401	19,188,244
\$200,000 under \$250,000	1,418,580	314,863,973	1,149,466	158,190,657	921,960	72,218,371	230,433	20,723,943	123,289	5,261,290
\$250,000 under \$500,000	1,776,459	590,483,429	1,395,654	293,007,148	976,738	101,994,043	393,875	54,012,782	185,206	11,426,454
\$500,000 under \$1,000,000	492,567	332,037,478	375,003	149,768,714	211,586	32,401,312	148,971	40,056,513	57,352	6,269,572
\$1,000,000 under \$1,500,000	108,096	130,149,237	80,727	49,865,709	38,910	8,419,995	34,066	16,690,108	11,584	2,565,237
\$1,500,000 under \$2,000,000	44,273	76,148,200	32,083	26,249,696	15,042	4,107,825	15,129	9,657,304	5,155	1,150,535
\$2,000,000 under \$5,000,000	61,918	182,986,391	46,100	59,425,883	19,128	7,100,739	21,554	18,795,568	6,538	2,210,430
\$5,000,000 under \$10,000,000	14,322	97,493,167	10,821	29,021,085	3,697	2,291,042	5,157	7,033,002	1,369	641,497
\$10,000,000 or more	8,274	240,133,885	6,132	40,888,703	1,902	2,378,594	3,382	13,682,817	794	603,508

Footnotes at end of table.

**Table 1--Individual Income Tax Returns: Sources of Income, by Size of Adjusted Gross Income, Marital Status, and Gender, Tax Year 2009--Continued**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with salaries and wages on Form W-2				Returns with business income reported on Schedule SE			
			Reported for men		Reported for women		Reported for men		Reported for women	
			Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Returns of taxpayers filing joint returns, total</b>	<b>53,570,158</b>	<b>4,964,406,759</b>	<b>37,331,027</b>	<b>2,396,403,123</b>	<b>31,921,439</b>	<b>1,133,122,926</b>	<b>7,023,882</b>	<b>291,964,816</b>	<b>3,733,993</b>	<b>64,646,755</b>
No adjusted gross income	803,536	-126,688,069	200,427	9,187,803	215,030	5,000,868	123,080	3,044,439	54,472	760,032
\$1 under \$5,000	852,223	2,197,063	200,669	1,440,970	176,921	968,647	137,984	777,720	53,871	271,348
\$5,000 under \$10,000	1,238,789	9,547,731	357,780	2,694,981	311,725	2,170,248	243,448	1,866,576	115,973	744,210
\$10,000 under \$15,000	1,911,404	24,015,034	664,154	6,375,120	590,681	5,262,815	411,537	4,370,182	172,884	1,224,267
\$15,000 under \$20,000	2,076,034	36,489,656	840,771	10,591,740	688,978	8,005,972	357,448	4,671,465	126,477	1,099,824
\$20,000 under \$25,000	2,341,212	52,520,529	1,070,891	17,385,674	898,754	12,113,896	397,731	5,623,489	151,338	1,142,725
\$25,000 under \$30,000	2,251,098	61,874,367	1,142,430	21,642,416	990,608	15,278,856	321,008	4,593,718	134,591	1,166,433
\$30,000 under \$40,000	4,379,940	153,532,651	2,649,147	63,004,877	2,111,257	35,978,761	589,074	9,622,995	317,348	2,910,473
\$40,000 under \$50,000	4,090,486	183,542,303	2,829,508	83,747,698	2,376,267	47,574,315	488,380	8,314,719	285,023	2,784,781
\$50,000 under \$75,000	10,322,929	643,845,076	7,886,910	310,464,517	6,898,418	177,110,266	1,098,988	21,160,260	669,208	7,063,036
\$75,000 under \$100,000	8,557,969	742,664,138	6,959,108	366,588,674	6,168,107	210,708,153	839,875	19,293,565	515,582	6,214,801
\$100,000 under \$200,000	11,347,616	1,520,778,223	9,690,132	782,740,768	8,460,872	420,070,254	1,242,837	50,436,118	780,316	15,021,197
\$200,000 under \$250,000	1,234,450	273,919,148	1,064,382	142,999,030	859,081	61,521,608	207,006	17,466,455	112,362	4,411,344
\$250,000 under \$500,000	1,543,166	512,750,197	1,281,117	265,471,694	908,182	86,755,374	361,309	48,552,651	170,241	9,632,867
\$500,000 under \$1,000,000	422,476	284,719,432	339,449	134,940,246	195,648	26,523,970	133,792	35,146,582	51,624	4,593,436
\$1,000,000 under \$1,500,000	90,920	109,522,611	71,372	43,887,558	35,664	6,735,905	30,453	14,660,006	10,579	2,202,209
\$1,500,000 under \$2,000,000	36,903	63,453,584	28,386	22,948,252	13,432	3,020,142	13,741	8,652,792	4,511	856,467
\$2,000,000 under \$5,000,000	50,864	150,066,571	40,070	51,630,757	17,009	5,386,358	18,901	16,380,393	5,694	1,669,525
\$5,000,000 under \$10,000,000	11,623	78,981,667	9,244	24,494,015	3,225	1,605,402	4,438	5,943,310	1,214	461,122
\$10,000,000 or more	6,517	186,674,848	5,080	34,166,333	1,580	1,331,116	2,852	11,387,381	685	416,658
<b>Returns of taxpayers filing non joint returns, total</b>	<b>86,923,969</b>	<b>2,662,023,963</b>	<b>32,730,281</b>	<b>1,040,566,083</b>	<b>36,970,766</b>	<b>1,034,822,128</b>	<b>4,002,461</b>	<b>74,809,402</b>	<b>3,779,567</b>	<b>48,054,063</b>
No adjusted gross income	1,708,388	-72,270,383	200,136	3,870,362	194,919	2,943,206	108,517	1,070,772	64,070	683,516
\$1 under \$5,000	9,595,411	25,021,546	3,241,978	10,748,268	3,499,118	11,057,465	618,045	1,947,648	414,750	1,248,791
\$5,000 under \$10,000	10,981,544	82,859,546	3,664,306	28,500,907	4,448,336	32,170,080	814,645	5,597,194	878,966	6,202,168
\$10,000 under \$15,000	10,533,107	131,450,771	3,297,475	38,470,362	4,302,478	48,841,262	649,393	6,586,640	888,787	9,271,940
\$15,000 under \$20,000	9,324,193	162,527,904	3,317,763	53,995,682	4,040,626	65,555,710	394,948	5,129,212	371,085	4,265,892
\$20,000 under \$25,000	7,692,674	172,647,208	2,996,294	63,044,443	3,524,825	74,776,520	225,627	3,207,321	192,824	2,679,614
\$25,000 under \$30,000	6,411,295	176,119,863	2,581,487	67,075,910	2,958,310	77,634,821	200,642	3,448,035	146,021	1,886,748
\$30,000 under \$40,000	9,991,707	346,347,121	4,324,198	142,707,817	4,727,412	155,279,794	234,316	4,077,622	214,507	2,833,018
\$40,000 under \$50,000	6,705,926	299,546,495	2,943,851	124,897,379	3,124,571	128,824,953	176,215	3,516,958	159,355	2,255,708
\$50,000 under \$75,000	8,371,964	505,223,742	3,582,973	204,135,232	3,833,629	208,816,734	248,737	5,887,112	230,737	3,978,239
\$75,000 under \$100,000	2,905,755	247,673,775	1,307,845	101,361,298	1,279,874	97,099,294	111,527	3,576,641	100,005	2,696,487
\$100,000 under \$200,000	2,174,432	280,668,674	1,015,090	115,878,714	881,526	93,790,244	139,774	8,301,780	84,085	4,167,047
\$200,000 under \$250,000	184,129	40,944,825	85,083	15,191,627	62,879	10,696,763	23,427	3,257,488	10,927	849,946
\$250,000 under \$500,000	233,294	77,733,232	114,537	27,535,454	68,556	15,238,668	32,566	5,460,131	14,964	1,793,587
\$500,000 under \$1,000,000	70,091	47,318,046	35,555	14,828,468	15,938	5,877,341	15,179	4,909,931	5,728	1,676,137
\$1,000,000 under \$1,500,000	17,176	20,626,626	9,355	5,978,151	3,246	1,684,091	3,613	2,030,101	1,005	363,028
\$1,500,000 under \$2,000,000	7,370	12,694,616	3,697	3,301,444	1,609	1,087,683	1,388	1,004,513	643	294,068
\$2,000,000 under \$5,000,000	11,054	32,919,819	6,029	7,795,126	2,120	1,714,381	2,653	2,415,175	844	540,905
\$5,000,000 under \$10,000,000	2,699	18,511,500	1,577	4,527,070	472	685,640	719	1,089,692	155	180,375
\$10,000,000 or more	1,757	53,459,037	1,052	6,722,369	322	1,047,478	530	2,295,436	109	186,849

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

Source: IRS, Statistics of Income Division, June 2012