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The *Statistics of Income (SOI) Bulletin* is issued quarterly by the Statistics of Income Division of the Internal Revenue Service. The report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed, as well as information from periodic or special analytical studies of particular interest to students of the U.S. tax system, tax policymakers, and tax administrators. Selected historical and other data tables, previously published in the spring issue of the *Bulletin* are now only available on SOI's pages of the IRS Web site (<https://www.irs.gov/uac/soi-tax-stats-historical-data-tables>).

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by Michael Parisi

For Tax Year 2015, taxpayers filed 150.6 million U.S. individual income tax returns, which were filed primarily in 2016, an increase of 1.3 percent from the 148.7 million returns filed for Tax Year 2014. Several notable items showed increases in Tax Year 2015. Adjusted gross income (AGI) increased 5.2 percent from \$9.7 trillion to \$10.2 trillion. This increase was supported by increases in salaries and wages (5.1 percent), partnership and S corporation net income less loss (12.7 percent), and taxable individual retirement arrangement (IRA) distributions (7.1 percent), along with several other income items. Also, total income tax increased by 7.0 percent to \$1.5 trillion.

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by Adrian Dungan

For Tax Year 2014, taxpayers filed 139.6 million individual income tax returns, excluding returns filed by dependents. The average adjusted gross income (AGI) reported on these returns was \$69,565, up from \$65,314 for the previous year. Total AGI increased 7.5 percent to \$9.71 trillion, while total income tax increased 11.6 percent to \$1.37 trillion. For 2014, the AGI threshold for the top 50.0 percent of all individual income tax returns was \$38,173 for the year. These taxpayers accounted for 88.7 percent of total AGI, and paid 97.3 percent of total income tax. The top 0.001 percent of tax returns had an AGI of \$56,981,718 or more. These taxpayers accounted for 2.1 percent of total AGI, and paid 3.6 percent of total income tax. The average tax rate of 14.16 percent for all returns in 2014 was the highest of this 10-year study.



Individual Income Tax Returns, Preliminary Data, Tax Year 2015

by Michael Parisi

This article presents selected income and tax items from individual income tax returns using preliminary data for Tax Year 2015 and comparable data for Tax Year 2014.¹ For Tax Year 2015, taxpayers filed 150.6 million U.S. individual income tax returns, which were filed primarily in 2016 (see Data Sources and Limitations), an increase of 1.3 percent from the 148.7 million returns filed for Tax Year 2014. Several notable items showed increases in Tax Year 2015. Adjusted gross income (AGI) increased 5.2 percent from \$9.7 trillion to \$10.2 trillion. This increase was supported by increases in salaries and wages (5.1 percent), partnership and S corporation net income less loss (12.7 percent), and taxable individual retirement arrangement (IRA) distributions (7.1 percent), along with several other income items. Taxable income also increased appreciably by 6.0 percent to \$7.3 trillion in Tax Year 2015, as did the alternative minimum tax, which rose by 7.3 percent to \$26.4 billion. Moreover, total income tax increased by 7.0 percent to \$1.5 trillion and total tax liability increased by 7.1 percent to \$1.5 trillion.

Adjusted Gross Income

A number of key components contributed to the growth in total adjusted gross income in Tax Year 2015 (Table 1). The largest component of AGI, salaries and wages, increased 5.1 percent to \$7,278.2 billion. The second largest component, taxable pensions and annuities, increased 3.7 percent to \$700.8 billion. Other items related to retirement also increased, including taxable Social Security benefits, which rose 5.6 percent to \$277.8 billion, and taxable IRA distributions, which increased 7.1 percent to \$250.7 billion. Likewise, some investment components of AGI showed increases. Net capital gains, for instance, increased 3.7 percent to \$608.0 billion, and ordinary dividends increased 5.1 percent to \$229.7 billion. Business income items that increased considerably included partnership and S corporation net income less loss (12.7 percent) and sole proprietorship net income (6.1 percent). Several components of AGI decreased. Unemployment compensation showed the largest decrease, dropping 18.7 percent to \$27.1 billion as the number of tax returns reporting taxable unemployment compensation fell 17.2 percent to 6.2 million returns.

Adjustments

Statutory adjustments to total income increased 2.9 percent to \$142.0 billion for Tax Year 2015. The largest statutory adjustment was the deduction for the self-employment tax, which

increased 3.7 percent from \$26.9 billion to \$27.9 billion. The self-employment health insurance deduction grew to \$25.7 billion, a 3.8-percent increase. Payments to self-employed retirement (Keogh) plans rose 6.6 percent to \$22.2 billion, while payments to IRAs decreased 1.4 percent to \$13.3 billion. Other adjustments that grew from Tax Year 2014 levels were certain business expenses of reservists, performing artists, and fee-basis government officials' deduction (11.2 percent), domestic production activities deduction (10.7 percent), health savings account deduction (5.7 percent), student loan interest deduction (5.4 percent), and tuition and fees deduction (2.2 percent).

Deductions

Total deductions, the sum of standard deductions (comprised of the basic and additional standard deductions) and total itemized deductions, increased 3.5 percent to \$2,108.1 billion in Tax Year 2015. Most tax returns (69.2 percent) claimed a standard deduction, but standard deductions accounted for 42.9 percent of total deductions. The total amount of the standard deduction claimed rose 2.6 percent, although the average deduction increased only 1.4 percent to \$8,691. Itemized deductions were claimed on only 29.5 percent of all returns for Tax Year 2015,² but they accounted for more than half (57.1 percent) of total deductions. The amount of itemized deductions claimed increased 4.2 percent to \$1,203.2 billion, while the average increased 2.6 percent to \$27,053.

Total taxes paid, which includes State and local income and sales taxes and is the largest itemized deduction, increased 6.2 percent to \$539.8 billion. Interest paid, the second largest itemized deduction, decreased 1.0 percent from the previous year to \$294.5 billion. Mortgage interest accounted for 94.6 percent (\$278.5 billion) of the total interest paid deduction. Other itemized deductions included the charitable contributions deduction, up 6.0 percent to \$201.3 billion, and the medical and dental expenses deduction, up 3.5 percent to \$84.2 billion.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, increased 6.0 percent to \$7.3 trillion for Tax Year 2015. With the increase in taxable income, total income tax rose 7.0 percent to \$1.5 trillion. The alternative minimum tax (AMT) rose by 7.3 percent to \$26.4 billion. The number of returns with AMT liability also increased, rising 3.4 percent from 4.3 million in Tax Year 2014 to 4.4 million in Tax Year 2015.

¹ Even though final estimates for Tax Year 2014 are available, comparing preliminary estimates for Tax Year 2015 to final estimates may yield misleading results because preliminary estimates tend to be underestimated for certain items. Comparisons based entirely on preliminary estimates reduce the likelihood of misinterpreting the data and afford a more accurate representation of year-to-year changes. [Final statistics for Tax Year 2014 are available in Publication 1304, *Individual Income Tax Returns Complete Report, 2014*.]

² The remaining 1.3 percent of the returns did not need to claim either a standard deduction or itemized deductions because no AGI was reported.



Average AGI reported on all Tax Year 2015 individual income tax returns was \$67,565, and average taxable income (for those returns with taxable income) was \$63,691. These amounts represent increases from the Tax Year 2014 amounts of \$65,021 (3.9 percent) and \$61,328 (3.9 percent). Average income tax for taxable returns rose 4.2 percent to \$14,653.

Tax Credits

Tax credits offset tax liabilities, and when the amount of the credit is greater than the tax liability, the excess, depending on the credit, is often refundable. Examples of credits where the excess is refundable include the earned income tax credit (EIC) and the additional child tax credit. For Tax Year 2015, the total amount of EIC claimed increased 0.1 percent to \$69.8 billion. The portion of the EIC used to offset income tax before credits rose 6.4 percent to \$1.5 billion, and the portion of the EIC used to offset other taxes (such as the self-employment tax) rose 1.5 percent to \$8.4 billion. The largest part of the EIC, the excess or refundable portion, decreased 0.3 percent to \$59.9 billion for Tax Year 2015.

For Tax Year 2015, total child tax credits claimed (the sum of the child tax credit and additional child tax credit) declined 0.9 percent to \$54.3 billion. The child tax credits are not automatically indexed for inflation, and thus, the income thresholds beyond which the credits are phased down and the amount of the credit per child were unchanged from Tax Year 2014. The amount of the child tax credit used to offset income taxes increased very slightly to \$27.4 billion, while the additional child tax credit (most of which was refundable) decreased 1.8 percent to \$27.0 billion.

In all, the refundable portion of refundable tax credits totaled \$91.2 billion for Tax Year 2015, representing a 0.8-percent decrease from Tax Year 2014. This, however, exceeded the \$75.9 billion in total tax credits used against income tax. Notable percentage increases in these credits included the general business credit (18.1 percent) and the foreign tax credit (11.9 percent).

Affordable Care Act

A major tax law change that started in Tax Year 2014 was the implementation of certain provisions of the Affordable Care Act (ACA) (Public Law 111-148). The ACA contained comprehensive health insurance reforms and included tax provisions that affected individuals. The ACA established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace. The PTC provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. The PTC was claimed at the time the taxpayer filed his or her return. The Advanced Premium Tax Credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part or all of the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to claim on his or her tax return. Differences between the APTC that was paid during the year and final value of the PTC are reconciled on Form 8962, *Premium Tax Credit*, filed with

the taxpayer's return. If the APTC was more than the PTC, the taxpayer had to repay this excess, subject to a limit. If PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or increased the taxpayer's refund.

The PTC was taken on 5.0 million returns on the Form 8962 in Tax Year 2015 (an increase of 60.3 percent from Tax Year 2014), for a total of \$18.0 billion (also up 60.3 percent). Also in 2015, 5.7 million returns (up 69.2 percent) reported an APTC on Form 8962, totaling \$20.0 billion (up 66.4 percent). When the PTC and APTC were reconciled, 2.3 million returns (54.7 percent increase) received a net PTC totaling \$1.5 billion (up 48.2 percent), and 3.3 million returns (up 82.2 percent) had to repay excess APTCs of \$2.6 billion (up 86.3 percent). These data do not reflect amended returns or errors that were corrected after initial processing.

The ACA required that individuals have health care coverage for 2015, qualify for a health coverage exemption, or make a shared responsibility payment with a tax return. A health care individual responsibility payment was made on 6.6 million returns, down from the 8.0 million returns in Tax Year 2014. The health care individual responsibility payment totaled \$3.0 billion, an average of \$457 per tax return paying this penalty. In Tax Year 2014, the health care individual responsibility payment totaled \$1.7 billion for an average of \$206 per tax return paying the penalty. (See *Changes in Law and Inflationary Adjustments*.)

Changes in Law and Inflationary Adjustments

In general, the definitions used in this article are the same as those in Publication 1304, *Individual Income Tax Returns Complete Report, 2014*. The following is a partial list of tax law changes and inflationary adjustments that had an impact on the data presented in this article.

Alternative minimum tax (AMT)—For Tax Year 2015, the maximum AMT exemption increased from \$82,100 to \$83,400 for a married couple filing a joint return, from \$52,800 to \$53,600 for single filers and heads of household, and from \$41,050 to \$41,700 for a married person filing separately. Also for Tax Year 2015, the 26-percent tax rate applied to the first \$185,400 (\$92,700 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$182,500 (\$91,250) of such income.

Earned income credit—The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have received and still claim the credit. The maximum credit for taxpayers with no qualifying children rose to \$503 from \$496. For these taxpayers, earned income and AGI had to be less than \$14,820 (\$20,330 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,305 to \$3,359, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,460 to \$5,548. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,131 (\$44,651 for married filing jointly) for one qualifying child, or less than \$44,454 (\$49,974 for

married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,143 to \$6,242. For these taxpayers, earned income and AGI had to be less than \$47,747 (\$53,267 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,400 for the year.

Exemption amount—For Tax Year 2015, the personal exemption amount increased \$50 to \$4,000. For Tax Year 2015, the amount was reduced if the taxpayer's AGI was more than \$154,950 (\$152,525 in 2014) for married filing separately, \$258,250 (\$254,200 in 2014) for single, \$284,050 (\$279,650 in 2014) for head of household, and \$309,900 (\$305,050 in 2014) for married filing jointly.

Health care: Individual responsibility—For Tax Year 2015, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return. The shared responsibility payment increased to \$325 per adult and \$162.50 per child (under 18) up to \$975 for a family or 2.0 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater. In Tax Year 2014, it was \$95 per adult and \$47.50 per child up to \$285 for a family or 1.0 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater.

Itemized deductions—For Tax Year 2015, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$154,950 for married filing separately, \$258,250 for single, \$284,050 for head of household, and \$309,900 for married filing jointly. The corresponding amounts for Tax Year 2014 were \$152,525 for married filing separately, \$254,200 for single, \$279,650 for head of household, and \$305,050 for married filing jointly.

Standard deduction amount—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for Tax Year 2015 than it was for Tax Year 2014. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For Tax Year 2015, the standard deduction increased to \$12,600 for joint filers, up from \$12,400 for Tax Year 2014. For single filers and married filing separate filers,

the deduction amount increased to \$6,300, up from \$6,200. For heads of households, the deduction was \$9,250, up from \$9,100.

Data Sources and Limitations

The preliminary statistics in this data release are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2016. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; and (3) the presence or absence of specific forms or schedules.³ Returns were then selected at rates ranging from 0.1 percent to 100 percent. The preliminary Tax Year 2015 data are based on a sample of 257,083 returns and an estimated final population of 151,238,929 returns. The corresponding sample and population for the preliminary Tax Year 2014 data were 260,591 returns and 149,549,711 returns, respectively.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the provided statistical data properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. [The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in "SOI Sampling Methodology and Data Limitations," located at <http://www.irs.gov/pub/irs-soi/sampling.pdf>.]

While the preliminary estimates are intended to represent a full year of taxpayer reporting, they are actually based on returns processed for tax administration purposes, in the case of Tax Year 2015 returns, between January and late September of 2016. In general, returns processed during the remainder of each year tend to have somewhat different characteristics compared to returns processed earlier. These characteristics include, for example, disproportionately large amounts of investment income, passive losses, and alternative minimum tax.

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³ Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

Individual Income Tax Returns, Preliminary Data, Tax Year 2015

Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item	All returns			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	Size of adjusted gross income						
				Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Number of returns, total	148,686,586	150,565,918	1.3	35,584,745	30,103,270	26,564,740	32,892,457	18,634,133	2,422,209	4,364,364
Form 1040 returns	84,573,730	85,421,307	1.0	12,991,786	10,902,605	13,139,510	23,810,203	17,790,631	2,422,209	4,364,364
Form 1040A returns	40,853,006	41,133,634	0.7	10,197,767	13,793,651	9,419,697	6,990,983	731,537	0	0
Form 1040EZ returns	23,259,850	24,010,976	3.2	12,395,192	5,407,014	4,005,533	2,091,272	111,965	0	0
Electronically filed returns [2]	129,076,138	132,251,035	2.5	30,258,221	26,702,552	23,556,447	29,061,436	16,614,490	2,180,244	3,877,645
Adjusted gross income (less deficit)	9,667,712,667	10,172,951,296	5.2	88,387,791	663,982,427	1,041,531,499	2,346,203,044	2,518,820,905	537,553,673	2,976,471,958
Salaries and wages:										
Number of returns	123,801,130	125,283,036	1.2	25,893,644	25,186,460	23,220,169	28,405,411	16,537,689	2,167,508	3,872,156
Amount	6,922,129,448	7,278,186,298	5.1	219,020,540	539,111,422	856,857,761	1,801,561,135	1,898,212,053	392,479,350	1,570,944,037
Taxable interest:										
Number of returns	43,351,975	42,628,389	-1.7	4,938,375	4,200,161	5,499,665	12,202,536	10,421,492	1,729,390	3,636,770
Amount	71,951,118	73,329,112	1.9	4,694,775	3,117,119	3,918,101	10,878,710	12,920,721	3,654,664	34,145,021
Tax-exempt interest: [3]										
Number of returns	5,774,871	5,772,571	[10]	390,261	347,167	493,968	1,383,202	1,576,832	362,976	1,218,163
Amount	57,016,775	57,040,888	[10]	2,247,037	1,895,749	2,703,149	6,957,748	11,136,862	3,717,106	28,383,238
Ordinary dividends:										
Number of returns	27,622,023	27,519,936	-0.4	3,012,390	2,440,954	3,069,608	7,391,053	7,079,437	1,392,009	3,134,483
Amount	218,664,608	229,721,327	5.1	6,757,575	5,764,367	8,272,724	26,988,480	43,146,922	13,149,127	125,642,133
Qualified dividends:										
Number of returns	25,699,638	25,689,088	[10]	2,733,789	2,218,863	2,812,943	6,869,321	6,673,495	1,334,483	3,046,193
Amount	165,967,717	181,615,058	9.4	4,263,947	3,627,699	5,690,748	19,442,080	33,082,077	10,433,256	105,075,252
State income tax refunds:										
Number of returns	20,973,267	20,462,593	-2.4	377,014	757,616	2,193,850	7,290,952	7,362,350	1,016,254	1,464,557
Amount	27,094,453	28,124,473	3.8	442,871	451,852	1,360,862	6,035,738	8,420,056	1,683,382	9,729,712
Alimony received:										
Number of returns	429,517	404,476	-5.8	46,976	91,472	103,150	114,698	36,566	3,190	8,424
Amount	9,599,302	9,654,891	0.6	348,162	1,007,832	1,565,136	2,713,027	1,924,271	317,973	1,778,492
Business or profession net income:										
Number of returns	18,229,525	18,756,369	2.9	5,734,744	3,214,972	2,391,833	3,618,409	2,577,245	399,705	819,462
Amount	353,386,072	375,046,912	6.1	44,096,673	42,695,838	35,944,446	61,102,089	71,317,475	20,756,204	99,134,187
Business or profession net loss:										
Number of returns	5,812,199	5,943,072	2.3	982,351	1,023,671	1,019,917	1,469,794	1,059,812	143,759	243,769
Amount	63,967,080	62,117,940	-2.9	21,166,661	9,737,954	7,494,514	9,968,136	7,410,736	1,227,296	5,112,643
Net capital gain: [4]										
Number of returns	16,575,730	15,837,931	-4.5	1,530,660	1,277,250	1,675,715	4,135,546	4,226,927	871,314	2,120,520
Amount	586,538,691	607,950,634	3.7	12,357,379	5,373,906	8,021,847	29,587,354	56,710,470	20,804,643	475,095,034
Capital gain distributions: [4]										
Number of returns	13,738,456	14,088,024	2.5	1,434,920	1,142,620	1,435,661	3,640,554	3,673,592	772,038	1,988,641
Amount	78,993,120	73,453,403	-7.0	2,401,220	2,322,287	3,421,748	12,107,136	18,699,298	5,434,573	29,067,142
Net capital loss:										
Number of returns	7,539,463	8,213,924	8.9	1,300,214	726,990	834,535	1,988,635	1,952,274	408,844	1,002,433
Amount	17,458,667	18,466,584	5.8	3,001,849	1,606,664	1,777,811	4,400,888	4,265,867	942,869	2,470,637
Sales of property other than capital assets, net gain:										
Number of returns	983,544	984,347	0.1	96,479	60,920	98,235	212,382	233,437	45,097	237,796
Amount	17,931,591	22,744,833	26.8	1,821,430	343,709	830,948	1,698,290	2,685,910	831,706	14,532,839
Sales of property other than capital assets, net loss:										
Number of returns	1,091,590	1,052,324	-3.6	158,906	80,796	83,718	225,150	223,535	57,394	222,825
Amount	22,277,351	18,238,114	-18.1	8,546,662	679,884	661,897	1,529,615	1,703,010	637,421	4,479,626
Taxable Individual Retirement Arrangement distributions:										
Number of returns	13,751,681	14,201,166	3.3	1,785,130	1,857,792	2,082,624	4,317,674	3,006,907	423,515	727,524
Amount	234,164,835	250,683,526	7.1	10,016,608	14,671,701	21,463,176	67,931,506	79,704,642	17,325,261	39,570,632

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, Tax Year 2015

Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item	All returns			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	Size of adjusted gross income						
				Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Taxable pensions and annuities:										
Number of returns	28,545,699	28,403,147	-0.5	3,821,837	4,384,873	4,661,035	8,460,832	5,467,178	651,757	955,635
Amount	675,553,358	700,815,387	3.7	26,285,668	55,588,708	82,577,573	226,410,741	221,172,568	34,489,240	54,290,891
Rent and royalty net income:										
Number of returns	6,452,422	6,195,659	-4.0	737,263	654,669	696,182	1,592,838	1,555,095	260,084	699,527
Amount	102,785,667	92,102,437	-10.4	4,682,522	4,101,789	5,137,148	13,483,065	19,379,379	5,328,108	39,990,426
Rent and royalty net loss:										
Number of returns	4,459,054	4,310,573	-3.3	499,841	422,896	606,718	1,464,601	1,000,850	83,858	231,810
Amount	42,655,947	42,407,552	-0.6	7,175,063	3,077,949	4,748,009	11,647,707	7,973,746	1,482,927	6,302,152
Rent and royalty net income less loss:										
Number of returns	10,911,476	10,506,233	-3.7	1,237,104	1,077,565	1,302,900	3,057,439	2,555,945	343,942	931,337
Amount	60,129,720	49,694,885	-17.4	-2,492,541	1,023,840	389,139	1,835,358	11,405,633	3,845,181	33,688,274
Partnership and S corporation net income:										
Number of returns	5,238,406	5,361,321	2.3	301,251	340,745	455,718	1,088,640	1,450,948	362,631	1,361,388
Amount	586,368,567	655,169,213	11.7	6,299,074	4,045,819	7,465,248	24,517,751	57,739,811	24,595,986	530,505,524
Partnership and S corporation net loss:										
Number of returns	2,462,057	2,394,983	-2.7	384,780	177,997	218,570	551,436	600,204	122,441	339,554
Amount	71,291,585	74,869,150	5.0	32,702,446	2,288,559	2,510,442	5,618,526	6,216,386	2,284,954	23,247,837
Partnership and S corporation net income less loss:										
Number of returns	7,700,463	7,756,304	0.7	686,032	518,742	674,287	1,640,077	2,051,152	485,072	1,700,942
Amount	515,076,981	580,300,063	12.7	-26,403,372	1,757,260	4,954,806	18,899,226	51,523,425	22,311,032	507,257,686
Estate and trust net income:										
Number of returns	522,412	562,255	7.6	49,694	34,059	39,732	159,067	149,327	29,414	100,962
Amount	27,028,195	26,174,791	-3.2	622,763	231,648	407,069	2,117,105	2,991,603	1,352,402	18,452,200
Estate and trust net loss:										
Number of returns	45,175	49,718	10.1	7,311	* 1,077	* 2,836	9,148	15,092	2,644	11,610
Amount	1,114,782	4,480,833	301.9	467,584	* 13,474	* 4,701	157,879	33,751	44,986	3,758,459
Estate and trust net income less loss:										
Number of returns	567,587	611,972	7.8	57,005	35,136	42,568	168,214	164,418	32,058	112,572
Amount	25,913,413	21,693,958	-16.3	155,180	218,174	402,369	1,959,226	2,957,853	1,307,416	14,693,741
Farm net income:										
Number of returns	592,408	537,286	-9.3	93,160	61,774	83,908	139,977	105,792	16,508	36,166
Amount	18,030,674	14,977,389	-16.9	794,182	730,122	1,172,244	3,030,825	4,053,101	966,070	4,230,844
Farm net loss:										
Number of returns	1,193,483	1,256,182	5.3	224,851	139,229	171,197	379,999	245,333	28,724	66,850
Amount	23,890,373	26,445,074	10.7	7,745,574	1,931,042	2,453,478	5,662,807	4,239,085	633,219	3,779,869
Unemployment compensation:										
Number of returns	7,526,938	6,233,913	-17.2	877,783	1,583,445	1,314,124	1,565,627	753,504	60,971	78,458
Amount	33,391,100	27,146,461	-18.7	2,642,227	6,502,097	5,860,784	7,519,356	3,836,138	311,741	474,118
Taxable Social Security benefits:										
Number of returns	19,191,344	19,655,470	2.4	202,446	3,390,659	4,034,863	7,080,154	3,757,470	431,175	758,702
Amount	263,156,415	277,814,515	5.6	526,946	8,068,662	31,201,902	119,935,351	86,439,650	11,195,556	20,446,448
Total statutory adjustments:										
Number of returns	38,209,565	38,459,438	0.7	6,975,213	5,703,657	6,395,947	9,934,501	6,854,082	773,870	1,822,168
Amount	138,024,579	142,049,300	2.9	9,048,299	9,087,340	12,613,194	27,122,991	30,096,641	7,455,453	46,625,383
Educator expenses:										
Number of returns	3,829,914	3,783,131	-1.2	90,654	229,688	628,755	1,372,557	1,234,330	124,655	102,491
Amount	974,538	967,285	-0.7	21,082	53,004	149,548	351,207	334,622	31,952	25,869
Certain business expenses of reservists, performing artists, and fee-basis government officials:										
Number of returns	150,313	172,239	14.6	14,901	28,655	36,061	45,960	39,174	3,483	4,005
Amount	537,681	597,847	11.2	61,661	111,656	120,737	147,860	120,852	13,142	21,939

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, Tax Year 2015

Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item	All returns			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	Size of adjusted gross income						
				Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Payments to an Individual Retirement Arrangement:										
Number of returns	2,745,400	2,671,897	-2.7	92,053	280,820	493,941	939,018	696,743	51,189	118,133
Amount	13,441,567	13,253,050	-1.4	268,156	957,510	1,807,531	4,619,359	3,964,549	468,491	1,167,454
Student loan interest deduction:										
Number of returns	12,216,615	12,550,054	2.7	821,912	1,901,733	3,049,475	4,503,184	2,273,750	0	0
Amount	12,949,100	13,643,332	5.4	756,026	1,855,702	3,505,246	5,151,890	2,374,469	0	0
Tuition and fees deduction:										
Number of returns	1,754,042	1,671,524	-4.7	492,859	183,361	141,850	341,816	511,638	0	0
Amount	3,887,056	3,972,397	2.2	1,555,204	429,377	322,701	677,237	987,877	0	0
Health savings account deduction:										
Number of returns	1,332,604	1,367,475	2.6	30,349	90,056	159,416	388,691	372,603	79,209	247,151
Amount	3,947,223	4,172,701	5.7	85,775	154,438	269,790	936,261	1,206,807	307,214	1,212,414
Moving expenses adjustment:										
Number of returns	1,141,631	1,131,165	-0.9	82,433	171,462	240,202	332,404	222,056	34,995	47,613
Amount	3,772,220	3,721,613	-1.3	291,783	335,072	508,910	1,108,534	904,410	214,961	357,944
Self-employment tax deduction:										
Number of returns	19,083,752	19,379,805	1.6	5,581,189	3,227,257	2,434,066	3,712,471	2,758,130	477,271	1,189,421
Amount	26,885,812	27,874,627	3.7	3,231,455	3,233,141	2,900,617	5,205,650	5,642,380	1,424,423	6,236,961
Self-employed health insurance deduction:										
Number of returns	3,829,258	3,750,069	-2.1	409,609	412,690	468,694	873,176	776,258	168,051	641,589
Amount	24,788,963	25,732,341	3.8	1,554,495	1,421,048	2,031,841	5,047,941	6,107,092	1,598,096	7,971,827
Payments to a self-employed retirement (Keogh) plan:										
Number of returns	927,169	954,504	2.9	10,401	10,947	36,126	145,829	289,711	90,953	370,536
Amount	20,804,233	22,176,881	6.6	91,294	60,268	214,372	1,406,561	4,871,373	2,090,685	13,442,328
Penalty on early withdrawal of savings:										
Number of returns	615,897	462,599	-24.9	81,337	68,919	77,561	125,971	72,204	9,052	27,555
Amount	130,407	77,286	-40.7	7,050	10,141	15,392	24,197	10,476	1,651	8,380
Alimony paid:										
Number of returns	595,505	592,214	-0.6	56,717	35,323	67,851	169,667	146,187	30,510	85,958
Amount	12,497,192	11,904,390	-4.7	715,529	246,130	518,799	1,901,831	2,547,878	829,700	5,144,523
Domestic production activities deduction:										
Number of returns	653,078	657,709	0.7	37,992	27,757	42,041	125,108	165,528	50,859	208,425
Amount	11,559,610	12,798,480	10.7	349,173	93,799	111,887	332,937	737,216	402,676	10,770,792
Other adjustments: [5]										
Number of returns	124,749	121,146	-2.9	9,172	15,678	30,063	34,932	20,412	3,959	6,930
Amount	1,744,175	1,027,525	-41.1	44,241	113,901	135,714	177,522	252,020	72,128	231,999
Total exemptions:										
Number of exemptions: [6]	291,732,583	293,163,551	0.5	43,448,671	55,113,648	51,875,760	73,360,543	49,942,827	6,843,489	12,578,613
Amount	1,127,413,961	1,145,862,358	1.6	173,662,206	220,357,821	207,417,029	293,333,282	199,667,171	27,277,944	24,146,905
Total deductions:										
Number of returns	146,751,234	148,594,382	1.3	33,617,005	30,100,052	26,564,740	32,892,442	18,633,780	2,422,194	4,364,169
Amount	2,037,010,300	2,108,106,095	3.5	249,058,199	279,268,734	276,449,527	472,141,628	412,611,387	81,534,082	337,042,537
Total standard deduction: [7]										
Number of returns	102,965,820	104,117,197	1.1	32,293,695	27,314,250	21,079,259	18,454,208	4,532,497	181,802	261,485
Amount	882,210,263	904,867,107	2.6	228,382,440	229,607,563	188,538,653	197,087,378	55,849,497	2,293,419	3,108,157
Basic standard deduction:										
Number of returns	102,965,820	104,117,197	1.1	32,293,695	27,314,250	21,079,259	18,454,208	4,532,497	181,802	261,485
Amount	855,035,834	876,612,501	2.5	220,801,721	223,520,292	183,733,635	190,121,314	53,338,314	2,143,825	2,953,400

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item	All returns			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	Size of adjusted gross income						
				Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Additional standard deduction:										
Number of returns	14,967,303	15,137,971	1.1	4,301,522	3,273,721	2,557,634	3,645,867	1,213,767	69,638	75,821
Amount	27,171,944	28,254,607	4.0	7,580,719	6,087,271	4,805,019	6,966,064	2,511,184	149,594	154,757
Total itemized deductions (after limitation):										
Number of returns	43,785,415	44,477,185	1.6	1,323,310	2,785,803	5,485,481	14,438,234	14,101,283	2,240,392	4,102,684
Amount	1,154,800,037	1,203,238,988	4.2	20,675,759	49,661,171	87,910,874	275,054,250	356,761,890	79,240,663	333,934,381
Medical and dental expenses deduction:										
Number of returns	8,500,386	8,655,113	1.8	954,877	1,494,648	1,739,264	3,015,298	1,287,714	92,927	70,386
Amount	81,336,454	84,180,300	3.5	8,794,546	12,923,392	15,237,850	28,421,981	14,558,216	1,637,798	2,606,518
Taxes paid deduction:										
Number of returns	43,449,752	44,105,843	1.5	1,253,574	2,691,327	5,400,952	14,346,376	14,077,196	2,238,003	4,098,416
Amount	508,335,971	539,813,263	6.2	4,597,132	14,795,564	21,748,476	90,713,737	155,587,689	39,637,981	212,732,684
State and local income taxes: [8]										
Number of returns	42,102,805	42,596,926	1.2	1,087,791	2,497,520	5,122,601	13,904,716	13,740,624	2,201,130	4,042,543
Amount	315,646,008	338,281,259	7.2	1,019,063	2,594,433	8,454,090	44,425,787	88,822,318	24,709,067	168,256,501
Income taxes:										
Number of returns	32,595,172	33,266,107	2.1	348,847	1,266,603	3,579,442	11,058,459	11,659,661	1,886,560	3,466,534
Amount	299,139,387	321,321,321	7.4	588,444	1,556,754	6,667,241	39,863,060	83,648,525	23,710,554	165,286,742
General sales taxes:										
Number of returns	9,507,633	9,330,819	-1.9	738,944	1,230,917	1,543,159	2,846,257	2,080,963	314,570	576,010
Amount	16,506,621	16,959,939	2.7	430,619	1,037,679	1,786,849	4,562,727	5,173,793	998,513	2,969,759
Interest paid deduction:										
Number of returns	33,174,006	33,195,263	0.1	688,480	1,441,432	3,449,070	10,871,931	11,692,279	1,819,987	3,232,083
Amount	297,369,137	294,456,248	-1.0	4,404,441	9,472,669	21,926,538	80,252,026	104,118,024	20,693,839	53,588,710
Total mortgage interest paid deduction:										
Number of returns	32,627,749	32,668,175	0.1	667,707	1,408,918	3,411,551	10,760,694	11,555,033	1,791,399	3,072,873
Amount	281,128,173	278,548,442	-0.9	4,255,705	8,875,959	20,506,439	75,396,355	102,679,961	20,250,256	46,583,766
Charitable contributions deduction:										
Number of returns	36,175,176	36,653,154	1.3	814,244	1,960,676	3,995,943	11,668,642	12,368,909	2,036,721	3,808,019
Amount	189,882,422	201,264,228	6.0	1,248,155	4,868,234	11,238,064	37,853,104	51,388,630	11,770,110	82,897,931
Taxable income:										
Number of returns	112,831,339	115,131,366	2.0	8,383,089	22,712,852	25,888,171	32,753,901	18,612,819	2,419,084	4,361,450
Amount	6,919,673,678	7,332,804,126	6.0	21,528,894	212,137,755	562,835,017	1,584,027,809	1,907,435,602	429,037,269	2,615,801,780
Alternative minimum tax:										
Number of returns	4,284,444	4,431,689	3.4	8,517	4,719	6,152	110,994	598,248	832,469	2,870,591
Amount	24,627,471	26,434,663	7.3	131,058	6,545	15,672	146,329	1,386,148	2,265,597	22,483,314
Excess advance premium tax credit repayment:										
Number of returns	1,791,088	3,263,411	82.2	384,037	1,146,966	1,031,060	601,843	84,505	7,290	7,711
Amount	1,399,317	2,606,284	86.3	131,193	424,590	777,485	965,748	252,835	24,934	29,500
Income tax before credits:										
Number of returns	112,161,036	114,763,285	2.3	8,357,865	22,614,081	25,768,454	32,650,618	18,591,048	2,419,766	4,361,454
Amount	1,414,669,248	1,513,655,190	7.0	2,391,197	23,696,501	70,092,840	229,683,725	331,812,197	89,975,175	766,003,554
Total tax credits: [9]										
Number of returns	49,157,443	49,390,359	0.5	2,850,732	10,355,619	10,741,046	13,884,441	8,451,865	909,148	2,197,509
Amount	72,967,417	75,915,766	4.0	419,679	4,984,725	11,722,110	22,490,740	13,443,230	1,098,217	21,757,065
Child care credit:										
Number of returns	6,425,975	6,472,822	0.7	* 9,473	766,519	1,176,821	1,980,806	1,861,429	278,581	399,193
Amount	3,553,853	3,652,473	2.8	* 1,163	340,467	692,537	1,126,397	1,108,351	156,346	227,212

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	Size of adjusted gross income						
				Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Credit for the elderly or disabled:										
Number of returns	64,005	48,502	-24.2	33,453	* 15,049	0	0	0	0	0
Amount	7,010	6,066	-13.5	5,058	* 1,009	0	0	0	0	0
Child tax credit:										
Number of returns	22,539,222	22,576,654	0.2	77,133	3,402,307	6,181,994	9,074,547	3,838,273	2,399	0
Amount	27,349,812	27,355,136	[10]	17,325	1,511,706	6,131,625	14,458,144	5,234,346	1,989	0
Education tax credits:										
Number of returns	10,078,794	9,744,065	-3.3	548,442	2,267,882	2,241,655	2,876,217	1,809,868	0	0
Amount	10,637,335	10,399,602	-2.2	125,617	1,674,450	2,366,525	3,659,695	2,573,316	0	0
Retirement savings contributions credit:										
Number of returns	8,040,238	8,204,420	2.0	319,932	3,658,504	2,934,430	1,291,553	0	0	0
Amount	1,403,781	1,460,024	4.0	51,447	617,545	573,003	218,029	0	0	0
Adoption credit:										
Number of returns	75,488	65,600	-13.1	0	* 14	16,707	26,015	21,209	1,295	* 361
Amount	365,280	260,481	-28.7	0	* 15	17,871	75,095	156,359	10,010	* 1,131
Residential energy credits:										
Number of returns	2,746,801	2,671,775	-2.7	20,117	171,455	395,722	989,288	818,642	109,353	167,198
Amount	1,690,753	2,099,740	24.2	4,806	51,428	170,413	569,985	759,142	148,342	395,624
Foreign tax credit:										
Number of returns	7,981,211	7,993,223	0.2	141,978	358,363	694,447	2,109,423	2,392,064	563,505	1,733,442
Amount	18,831,673	21,073,546	11.9	6,851	43,512	150,423	489,958	1,541,697	624,564	18,216,541
General business credit:										
Number of returns	275,381	261,708	-5.0	1,521	* 4,703	13,388	38,614	71,089	20,263	112,129
Amount	2,125,609	2,509,816	18.1	3,552	* 1,692	16,341	67,097	233,123	100,525	2,087,486
Prior year minimum tax credit:										
Number of returns	292,674	287,901	-1.6	0	* 4,106	8,539	32,780	97,717	39,353	105,406
Amount	910,277	947,239	4.1	0	* 1,978	10,763	30,330	165,310	31,247	707,611
Total refundable credits:										
Number of returns	40,264,620	39,682,003	-1.4	15,298,731	12,279,055	7,394,942	3,027,475	1,680,430	445	925
Amount	107,504,094	107,065,684	-0.4	34,118,874	50,534,181	17,192,804	3,563,708	1,650,134	2,640	3,342
Total refundable credits used to offset income tax before credits:										
Number of returns	9,828,262	10,165,347	3.4	1,837,160	1,872,893	2,868,441	1,945,685	1,639,832	* 416	920
Amount	5,629,616	5,749,658	2.1	203,480	732,212	1,563,699	1,672,998	1,571,371	* 2,558	3,340
Total refundable credits used to offset other taxes:										
Number of returns	10,358,867	9,506,101	-8.2	4,506,855	3,049,869	1,545,188	394,681	9,491	** 16	**
Amount	9,948,303	10,143,897	2.0	4,181,958	3,916,792	1,731,566	303,735	9,791	** 55	**
Total refundable credits, refundable portion:										
Number of returns	31,536,211	30,789,081	-2.4	13,021,384	11,289,534	5,386,051	1,052,663	39,427	** 21	**
Amount	91,926,175	91,172,129	-0.8	29,733,436	45,885,177	13,897,539	1,586,975	68,972	** 29	**
Total earned income credit (EIC):										
Number of returns	28,881,720	28,372,696	-1.8	13,584,502	9,310,669	5,369,979	107,547	0	0	0
Amount	69,740,827	69,781,235	0.1	25,622,087	35,177,143	8,944,042	37,962	0	0	0
EIC used to offset income tax before credits:										
Number of returns	4,497,589	4,644,833	3.3	1,768,276	912,604	1,960,505	* 3,447	0	0	0
Amount	1,407,636	1,497,684	6.4	179,624	387,665	928,993	* 1,401	0	0	0
EIC used to offset other taxes:										
Number of returns	8,665,210	7,979,427	-7.9	4,203,404	2,520,645	1,221,624	33,754	0	0	0
Amount	8,289,129	8,416,295	1.5	3,901,196	3,391,447	1,114,477	9,174	0	0	0
Excess EIC, refundable portion:										
Number of returns	25,034,489	24,532,344	-2.0	11,366,822	9,037,936	4,048,842	78,744	0	0	0
Amount	60,044,063	59,867,257	-0.3	21,541,267	31,398,031	6,900,572	27,387	0	0	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item	All returns			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	Size of adjusted gross income						
				Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total additional child tax credit:										
Number of returns	20,518,813	19,976,623	-2.6	5,961,237	8,699,596	4,239,079	1,040,625	36,063	23	0
Amount	27,466,889	26,966,249	-1.8	6,017,326	12,895,745	6,505,445	1,484,240	63,444	50	0
Refundable additional child tax credit used to offset other taxes:										
Number of returns	1,482,936	1,312,613	-11.5	150,913	349,836	489,307	314,055	8,488	15	0
Amount	1,210,748	1,239,269	2.4	135,574	373,626	493,641	227,600	8,798	29	0
Refundable additional child tax credit refundable portion:										
Number of returns	19,807,200	19,285,652	-2.6	5,849,801	8,519,832	3,987,891	895,566	32,549	* 12	0
Amount	26,256,141	25,726,981	-2.0	5,881,751	12,522,118	6,011,804	1,256,640	54,646	* 21	0
Total American opportunity credit:										
Number of returns	10,354,727	9,773,566	-5.6	2,148,982	2,260,654	1,617,890	2,096,651	1,649,388	0	0
Amount	9,257,858	8,765,616	-5.3	1,873,030	1,934,883	1,460,029	1,922,563	1,575,111	0	0
Refundable American opportunity credit used to offset income tax before credits:										
Number of returns	4,960,966	4,879,624	-1.6	8,941	554,674	796,866	1,881,705	1,637,438	0	0
Amount	4,010,963	3,925,208	-2.1	1,627	210,433	550,144	1,603,171	1,559,833	0	0
Refundable American opportunity credit used to offset other taxes:										
Number of returns	669,522	561,681	-16.1	146,918	209,676	125,360	78,643	1,084	0	0
Amount	279,475	254,872	-8.8	52,855	73,709	81,014	46,301	993	0	0
Refundable American opportunity credit refundable portion:										
Number of returns	5,855,594	5,338,664	-8.8	2,115,331	1,966,801	944,021	298,301	14,210	0	0
Amount	4,967,420	4,585,536	-7.7	1,818,548	1,650,741	828,871	273,092	14,284	0	0
Total net premium tax credit:										
Number of returns	1,505,933	2,330,354	54.7	949,167	921,833	368,805	90,549	0	0	0
Amount	1,003,110	1,486,187	48.2	601,924	517,578	263,472	103,213	0	0	0
Total premium tax credit:										
Number of returns	3,114,415	4,991,575	60.3	1,375,247	2,045,539	1,176,304	392,349	2,136	0	0
Amount	11,222,430	17,988,592	60.3	5,691,436	6,797,948	4,109,190	1,385,332	4,685	0	0
Advance payment of premium tax credit:										
Number of returns	3,361,258	5,686,143	69.2	1,420,566	2,097,865	1,383,809	684,398	84,505	7,290	7,711
Amount	12,006,924	19,978,820	66.4	5,413,121	6,937,651	4,909,750	2,399,796	264,068	24,934	29,500
Self-employment tax:										
Number of returns	19,083,752	19,379,805	1.6	5,581,189	3,227,257	2,434,066	3,712,471	2,758,130	477,271	1,189,421
Amount	53,666,189	55,711,916	3.8	6,454,112	6,460,154	5,790,451	10,406,334	11,279,985	2,848,540	12,472,341
Health care individual responsibility payment:										
Number of returns	8,028,215	6,610,510	-17.7	627,804	2,723,856	1,956,658	1,057,829	209,138	15,544	19,680
Amount	1,655,759	3,018,133	82.3	171,142	785,833	855,078	798,273	313,310	38,193	56,305
Total additional Medicare tax:										
Number of returns	3,169,030	3,563,867	12.5	7,911	1,215	6,395	8,519	142,259	459,873	2,937,695
Amount	7,712,949	8,599,053	11.5	14,896	459	11,529	8,313	32,224	106,265	8,425,367
Net investment income tax:										
Number of returns	3,562,164	3,814,187	7.1	**	** 1,062	* 2,100	* 4,012	53,639	233,892	3,519,482
Amount	17,588,758	18,331,173	4.2	**	** 14	* 19	* 1,196	18,233	101,619	18,210,093
Total income tax:										
Number of returns	96,612,233	99,210,352	2.7	6,449,781	15,862,794	20,259,695	31,350,571	18,511,429	2,416,711	4,359,371
Amount	1,358,093,169	1,453,775,519	7.0	1,891,308	18,379,300	57,708,083	206,278,362	318,137,530	88,953,792	762,427,143
Total tax liability:										
Number of returns	101,021,848	103,773,536	2.7	9,327,631	16,724,341	20,818,034	31,597,059	18,527,756	2,418,073	4,360,643
Amount	1,419,614,722	1,520,922,683	7.1	4,636,632	22,399,084	63,951,368	219,848,592	332,328,734	92,468,982	785,289,290

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Footnotes

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

** Data are combined to prevent disclosure of information for specific taxpayers.

[1] Includes returns with adjusted gross deficit.

[2] Included in data for Forms 1040, 1040A, and 1040EZ.

[3] Not included in adjusted gross income.

[4] Includes capital gain distributions reported on Form 1040 and Schedule D.

[5] Other adjustments does not include the foreign housing deduction or the medical savings account deduction. However, these are included in total statutory deductions.

[6] Data shown are the number of exemptions claimed on returns, rather than the number of returns with exemptions.

[7] For 2014, includes additional real estate taxes, motor vehicle taxes, and net disaster loss deductions from prior years, not shown separately.

[8] State and local income taxes is the total of both income taxes and general sales taxes.

[9] Includes EIC, American opportunity credit, and net premium tax credit, which are used to offset income tax before credits, shown separately later in this table. Also includes other credits that are not shown separately in this table.

[10] Less than 0.05 percent.

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

Definitions for items in the table can be found at: <https://www.irs.gov/pub/irs-soi/14inexplanationofterms.pdf>.

These data represent estimates of income and tax items based on a sample of individual income tax returns filed between January and late September of a given processing year. These returns are then weighted to represent a full year of taxpayer reporting. In general, some of the returns processed during the remainder of the year may have somewhat different characteristics compared to these earlier ones. Therefore, these preliminary data are best utilized by comparisons made to the preliminary estimates from the prior year. When available, the estimates from the "complete year data" should be used in place of the preliminary data.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, February 2017.

Individual Income Tax Shares, 2014

by Adrian Dungan

Highlights:

- For Tax Year (TY) 2014, the adjusted gross income (AGI) threshold for the top 50 percent of all individual income tax returns was \$38,173. These taxpayers accounted for 88.7 percent of total AGI and paid 97.3 percent of total income tax.
- The top 0.001 percent of tax returns had an AGI of \$56,981,718 or more. These taxpayers accounted for 2.1 percent of total AGI and paid 3.6 percent of total income tax.
- The top 0.01 percent of tax returns had an AGI of \$11,407,987 or more. These taxpayers accounted for 4.9 percent of total AGI and paid 9 percent of total income tax.
- The top 1 percent of tax returns had an AGI of \$465,626 or more. These taxpayers accounted for 20.6 percent of total AGI and paid 39.5 percent of total income tax.
- The top 3 percent of tax returns accounted for more than half (52.9 percent) of total income tax. These taxpayers had an AGI of \$245,902 and accounted for 29.8 percent of total AGI.
- The average tax rate of 14.16 percent for all returns filed for 2014 was the highest of this 10-year study, Tax Years 2005–2014.

Income and Tax Shares

Tables 1 and 2 present statistics on adjusted gross income and income tax, by cumulative percentiles of returns with positive AGI, for Tax Years 2005–2014. (All tables and figures included in this article are for total individual income tax returns filed excluding dependents.¹) The tables show distributions of AGI for each tax year, by descending and ascending cumulative percentiles of returns, and can be used to make comparisons across cumulative percentile classes within each year. Table 1 shows percentiles of returns cumulated downward, starting with the highest-income returns, and presents data for 14 different percentiles, from the top 0.001 percent through the top 50 percent of all returns. Table 2 shows percentiles of returns cumulated upward, starting with the lowest-income returns, and presents data for the bottom 5 percentiles: 50 percent, 75 percent, 90 percent, 95 percent, and 99 percent of all returns.

For TY 2014, taxpayers filed 139.6 million individual income tax returns (Table 1), an increase of 0.9 percent over the 138.3 million returns filed for TY 2013. Total AGI increased 7.5 percent to \$9.71 trillion in 2014, while total income tax increased 11.6 percent to \$1.37 trillion.

For Tax Year 2014, the top 0.001 percent of individual income tax returns had an AGI of \$57.0 million or more, an increase of 26.4 percent from the previous year when the top 0.001 percent of tax returns had an AGI of \$45.1 million or more (Figure A).

These returns accounted for 2.1 percent of total AGI in 2014, up from 1.9 percent in 2013; and as a percentage of total individual income tax, these returns accounted for 3.6 percent of the total income tax in 2014 (Figure B), up from 3.3 percent in Tax Year 2013. Total AGI for the 0.001 percentile increased by 22.6 percent from \$169.0 billion in 2013 to \$207.1 billion in 2014. The average AGI for this percentile was \$148.4 million (Figure C). In comparison, the average AGI reported on all returns was \$69,565, up from \$65,314 for the previous year.

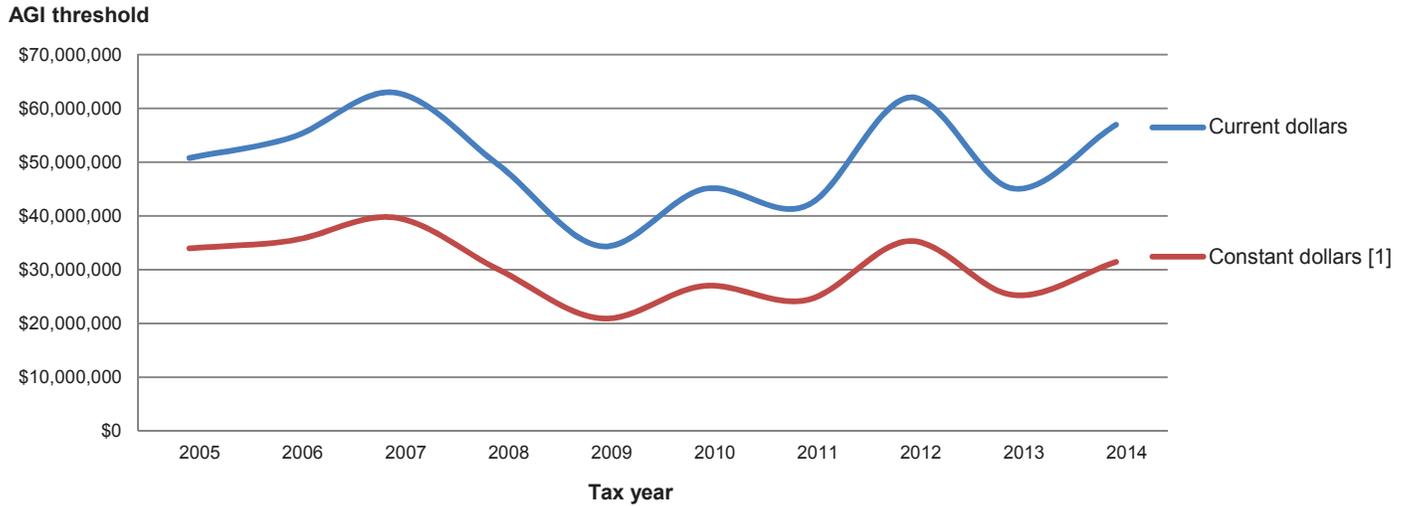
For TY 2014, the average tax rate for the top 0.001 percent of tax returns was 24.0 percent, just below the average tax rate for TY 2013 (24.1 percent). The average tax rate for the top 0.001 percent remained lower than the average tax rates of all percentiles through the top 3 percent of returns as it has for all 10 years of this study (Figure D). Taxpayers in the top 0.1 percent paid the highest average tax rate (27.7 percent), and each successive percentile paid lower average tax rates, falling to 15.5 percent for the top 50 percent of returns.

For TY 2014, taxpayers filing returns that were in the top 1 percent reported an AGI of \$465,626 or more, an 8.6-percent increase from the AGI floor for this group for TY 2013 (\$428,713) (Figure E). These taxpayers accounted for 20.6 percent of total AGI and 39.5 percent of the total income tax, an increase from 37.8 percent in 2013 (Figure F). A juxtaposition of the bottom 50 percent of returns in 2014 reveals they account for less total

¹ See *Statistics of Income—2014 Individual Income Tax Returns—Complete Report*, Publication 1304, Table 1.7, for income and tax data related to dependent returns.

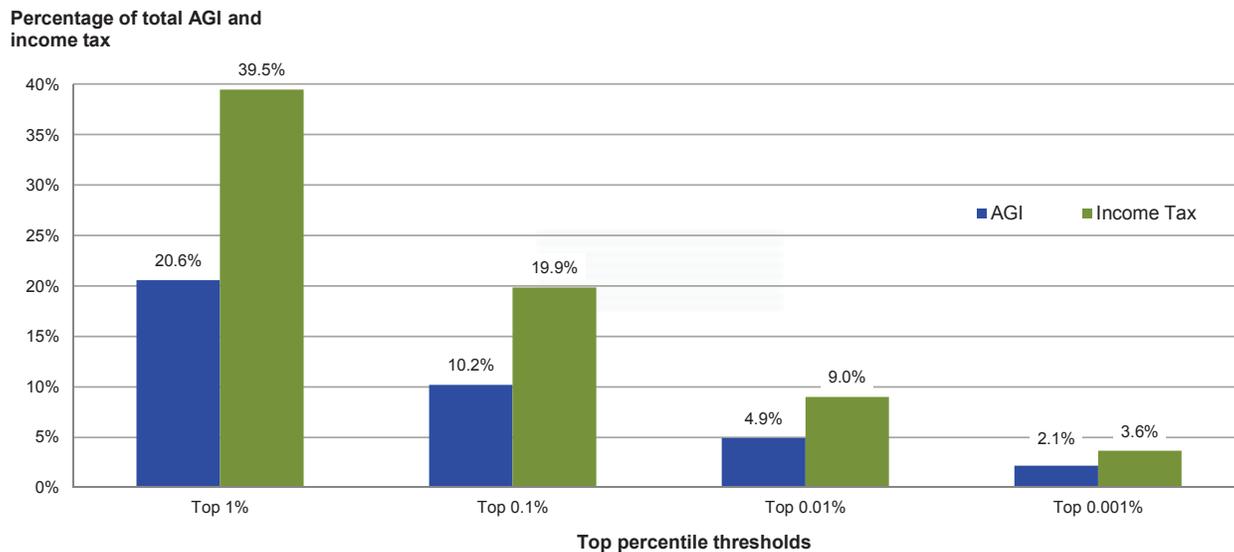


Figure A
Adjusted Gross Income (AGI) Threshold for the Top 0.001 Percent of Returns, Tax Years 2005–2014



[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2014 the CPI-U= 236.736.
 NOTES: Figure is based on all individual income tax returns excluding dependents. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile.
 SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

Figure B
Percentage of Total Adjusted Gross Income (AGI) and Income Tax for Top Thresholds of AGI, Tax Year 2014



NOTE: Figure is based on all individual income tax returns excluding dependents.
 SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

Figure C
Average Adjusted Gross Income by Percentile, Tax Years 2005–2014

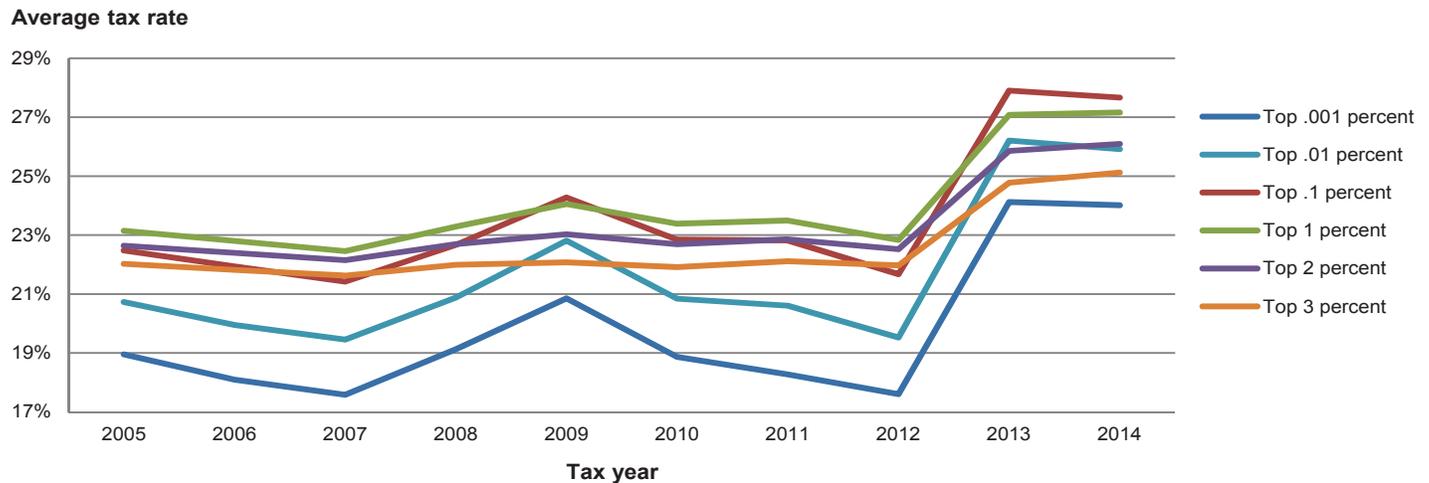
[Money amounts are in current dollars]

Tax year	All returns	Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2005	59,080	114,971,933	29,083,260	6,286,542	1,251,801	774,849	420,793	272,761	158,503	102,875
2006	62,050	132,840,343	32,588,991	6,968,523	1,371,148	843,261	454,437	292,720	168,545	108,690
2007	64,995	165,406,179	37,970,449	7,765,246	1,485,826	909,094	485,982	311,201	177,858	114,147
2008	61,751	130,366,441	29,946,347	6,214,806	1,246,707	779,656	431,589	283,907	167,191	108,781
2009	57,146	95,205,128	21,240,160	4,535,545	983,734	634,949	367,840	250,144	152,549	100,712
2010	59,539	123,501,481	27,146,782	5,502,277	1,123,533	711,697	402,300	268,923	160,877	105,095
2011	60,894	106,137,628	25,063,182	5,397,705	1,138,993	726,635	412,763	276,382	165,188	107,722
2012	66,444	160,960,323	36,844,062	7,473,964	1,452,625	898,904	489,555	318,040	184,058	118,133
2013	65,314	122,192,336	27,827,417	5,897,219	1,243,406	793,751	449,616	299,574	177,906	115,616
2014	69,565	148,384,670	34,086,701	7,065,519	1,431,492	901,023	500,260	328,414	191,751	123,451

NOTE: Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

Figure D
Average Tax Rates for Top Earners, Tax Years 2005–2014

[Money amounts are in current dollars]



NOTE: Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

AGI (11.3 percent) and less total income tax (2.7 percent) than the top 1 percent. The bottom 50 percent of returns also had a much lower average tax rate of 3.4 percent in 2014.

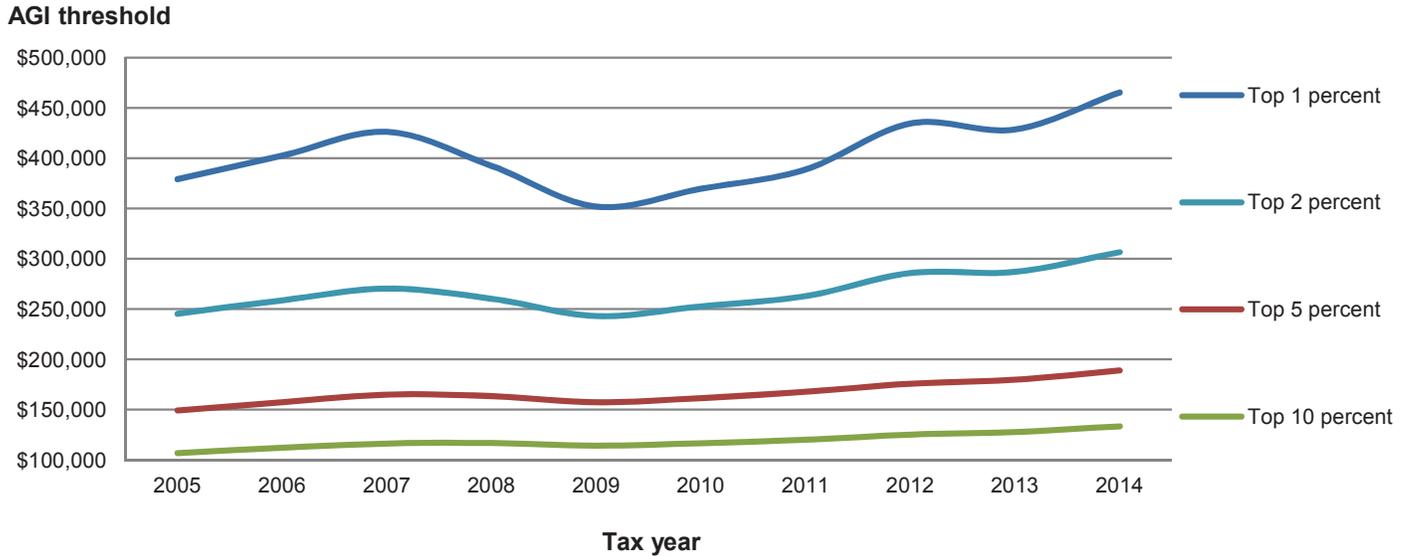
In constant dollars, the AGI threshold for the top 50 percent of returns was trending downward between 2005 and 2011, going from a threshold of \$22,412 (2005) to \$20,234 (2011) (Figure G and Table 1). Between 2012 and 2014 the AGI threshold steadily increased, reaching \$21,078 in 2014, but remaining below the peak of \$22,412 in 2005. In contrast, all percentiles from the top 10 percent through the top 1 percent have a higher AGI cutoff in 2014 than they did for 2005 (Figure H and Table 1).

As expected for a graduated income tax system, the top 0.001 percent through the top 50 percent of returns recorded a larger

share of the income tax compared to their respective share of AGI. In 2014, every single percentile, from the top 0.001 percent through the top 50 percent, reported an increase in its share of AGI and its share of income tax compared to the previous year. This is the first time this has happened since 2007.

For TY 2014, the top 0.001 percent and the top 0.01 percent of returns reported 14.1- and 15-percent increases in their share of total AGI, respectively. These same percentiles also reported a 9.4-percent increase (top 0.001 percent) and a 9.6-percent increase (top 0.01 percent) in their share of total income tax. These changes mark the largest percentage point increases for all percentiles in their respective share of income tax and of AGI (Table 1). In contrast, the top 50 percent of returns reported a 0.2-percent increase in their share of total AGI and virtually no

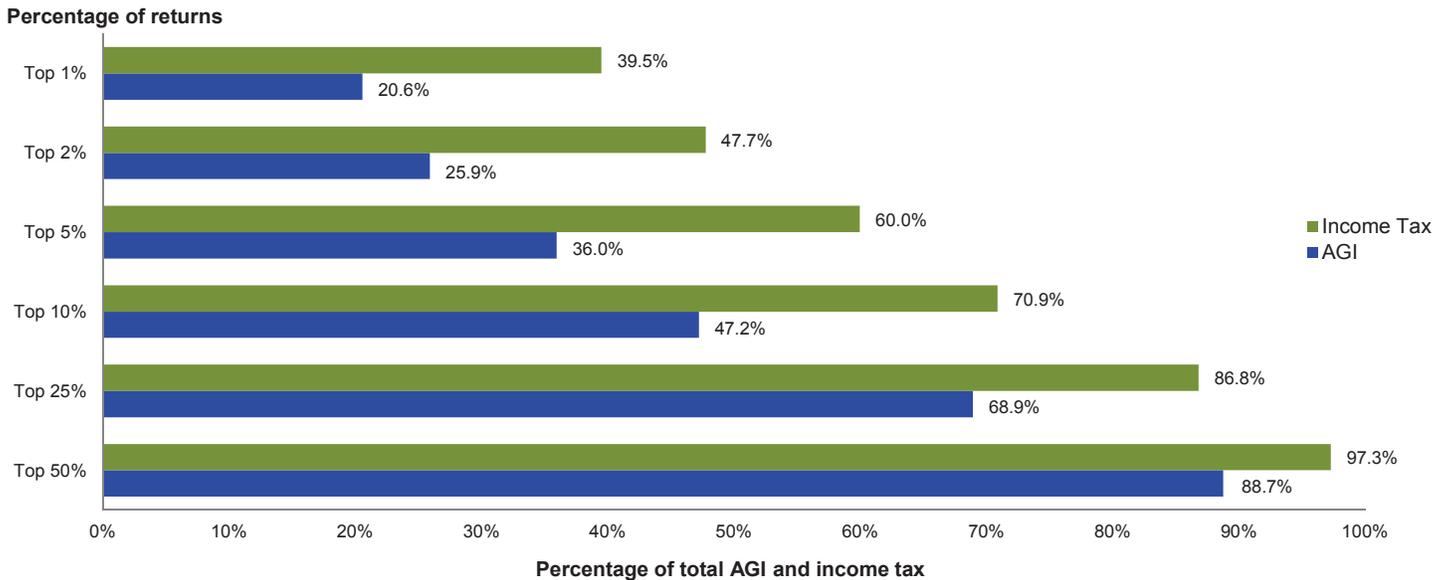
Figure E
Adjusted Gross Income (AGI) Thresholds in Current Dollars, Tax Years 2005–2014



NOTES: AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

Figure F
Percentage of Total Adjusted Gross Income (AGI) and Income Tax by Percentile Thresholds of AGI, Tax Year 2014

[Money amounts are in current dollars]

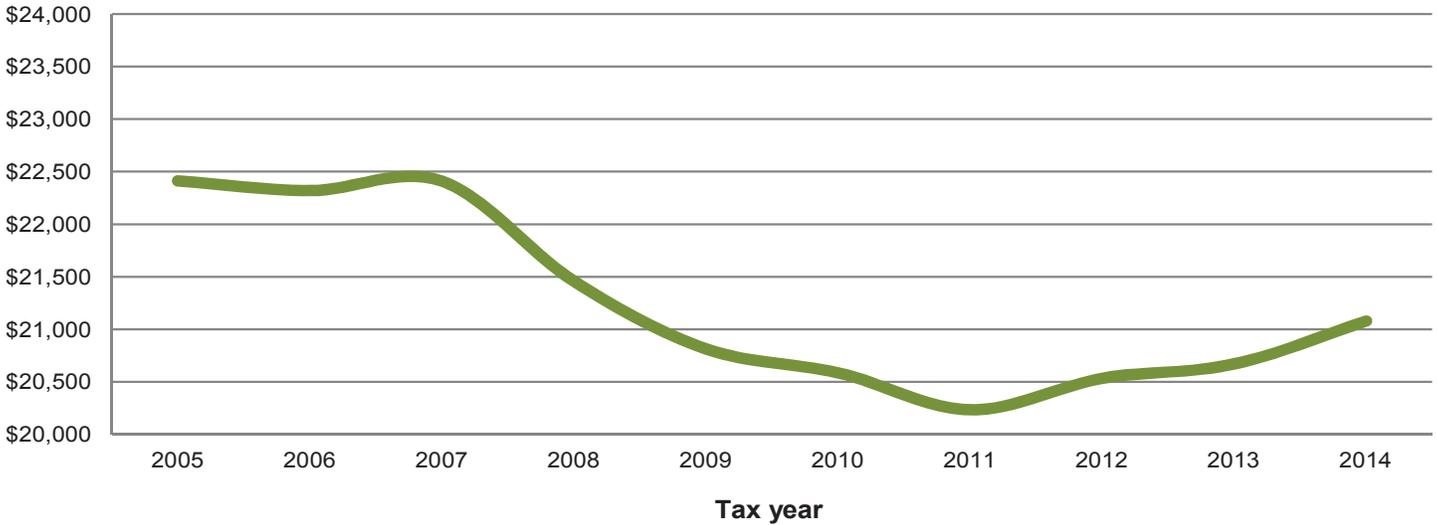


NOTE: Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

Figure G

Adjusted Gross Income (AGI) Threshold for the Top 50 Percent of Returns in Constant Dollars, Tax Years 2005–2014

AGI threshold



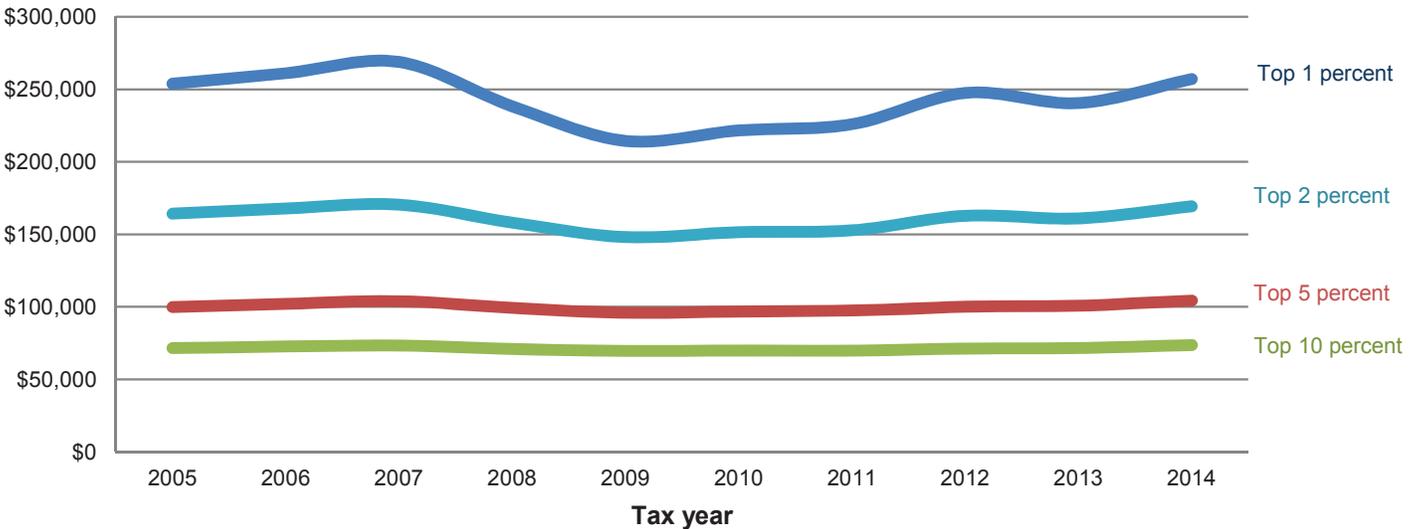
NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2014 the CPI-U=236.736. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

Figure H

Adjusted Gross Income (AGI) Thresholds in Constant Dollars, Tax Years 2005–2014

AGI threshold



NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2014 the CPI-U=236.736. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

change in their share of total income tax. In 2014, the amount of AGI needed for inclusion in the top 50 percent of returns (i.e., the AGI threshold) was \$38,173. These returns accounted for 88.7 percent of total AGI and paid 97.3 percent of total income tax.

Changes in Law and Data Sources and Limitations

SOI publishes an annual report that contains complete individual income tax data by tax year, including sections on “Changes in Law” and “Data Sources and Limitations.” The statistics are based on a sample of individual income tax returns, selected before audit, which represents the population of Forms 1040, 1040A, and 1040EZ, including electronic returns. The report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified taxable income, tax credits, self-employment tax, and tax payments.

For a detailed description of other changes in law that may affect the data in this article, see *Statistics of Income—2014 Individual Income Tax Returns—Complete Report*, Publication 1304, Section 1. For a detailed description of the data sources and limitations, see Section 2. This report is available for download on IRS’ Tax Stats Web site at: [http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report)).

Adrian Dungan is an economist with the Individual and Tax-Exempt Branch’s Special Studies Section. Michael Weber, Chief, Special Studies Section, and Michael Strudler, Chief, Individual Returns Processing and Data Perfection Section, provided technical assistance and reviewed the article.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2005–2014

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentile						
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns:								
2005	124,673,055	1,247	12,467	124,673	1,246,731	2,493,461	3,740,192	4,986,922
2006	128,441,165	1,284	12,844	128,441	1,284,412	2,568,823	3,853,235	5,137,647
2007	[1] 132,654,911	1,327	13,265	132,654	1,326,549	2,653,098	3,979,647	5,306,196
2008	132,891,770	1,329	13,289	132,892	1,328,918	2,657,835	3,986,753	5,315,671
2009	132,619,936	1,326	13,262	132,620	1,326,199	2,652,399	3,978,598	5,304,797
2010	135,033,492	1,350	13,503	135,033	1,350,335	2,700,670	4,051,005	5,401,340
2011	136,585,712	1,366	13,659	136,586	1,365,857	2,731,714	4,097,571	5,463,428
2012	136,080,353	1,361	13,608	136,080	1,360,804	2,721,607	4,082,411	5,443,214
2013	138,313,155	1,383	13,831	138,313	1,383,132	2,766,263	4,149,395	5,532,526
2014	139,562,034	1,396	13,956	139,562	1,395,620	2,791,241	4,186,861	5,582,481
Adjusted gross income threshold on percentiles (current dollars):								
2005	N/A	50,796,495	10,738,867	1,938,175	379,261	245,392	194,726	167,281
2006	N/A	54,665,360	11,649,460	2,124,625	402,603	258,800	205,835	176,455
2007	N/A	62,955,875	12,747,384	2,251,017	426,439	270,440	214,832	184,473
2008	N/A	49,546,782	10,097,827	1,867,652	392,513	260,381	209,750	181,624
2009	N/A	34,381,494	7,206,540	1,469,393	351,968	243,096	198,731	174,432
2010	N/A	45,039,369	8,762,618	1,634,386	369,691	252,785	205,942	179,023
2011	N/A	41,965,258	8,830,028	1,717,675	388,905	262,933	213,441	185,812
2012	N/A	62,068,187	12,104,014	2,161,175	434,682	285,908	227,923	196,416
2013	N/A	45,097,112	9,460,540	1,860,848	428,713	287,018	231,507	200,472
2014	N/A	56,981,718	11,407,987	2,136,762	465,626	306,650	245,902	211,261
Adjusted gross income threshold on percentiles (constant dollars): [2]								
2005	N/A	34,000,331	7,187,997	1,297,306	253,856	164,252	130,339	111,969
2006	N/A	35,450,947	7,554,773	1,377,837	261,091	167,834	133,486	114,433
2007	N/A	39,694,751	8,037,443	1,419,305	268,877	170,517	135,455	116,313
2008	N/A	30,083,049	6,131,043	1,133,972	238,320	158,094	127,353	110,276
2009	N/A	20,951,550	4,391,554	895,425	214,484	148,139	121,104	106,296
2010	N/A	27,002,020	5,253,368	979,848	221,637	151,550	123,466	107,328
2011	N/A	24,384,229	5,130,754	998,068	225,976	152,779	124,021	107,967
2012	N/A	35,346,348	6,892,946	1,230,737	247,541	162,818	129,797	111,854
2013	N/A	25,301,633	5,307,815	1,044,025	240,528	161,031	129,886	112,474
2014	N/A	31,464,229	6,299,275	1,179,880	257,110	169,326	135,782	116,654
Adjusted gross income (millions of dollars):								
2005	7,365,689	143,370	362,581	783,762	1,560,659	1,932,055	2,202,354	2,426,492
2006	7,969,813	170,567	418,573	895,044	1,761,119	2,166,188	2,460,559	2,704,549
2007	8,621,963	219,494	503,678	1,030,091	1,971,021	2,411,916	2,729,468	2,992,467
2008	8,206,158	173,257	397,957	825,898	1,656,771	2,072,196	2,380,698	2,639,100
2009	7,578,641	126,242	281,687	601,504	1,304,627	1,684,139	1,973,637	2,219,853
2010	8,039,779	166,727	366,563	742,989	1,517,146	1,922,058	2,228,360	2,486,918
2011	8,317,188	144,984	342,338	737,251	1,555,701	1,984,960	2,306,674	2,578,137
2012	9,041,744	219,067	501,374	1,017,057	1,976,738	2,446,464	2,791,205	3,078,337
2013	9,033,840	168,992	384,881	815,662	1,719,794	2,195,723	2,550,046	2,847,179
2014	9,708,663	207,145	475,714	986,078	1,997,819	2,514,973	2,895,712	3,212,471

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2005–2014—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentile						
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total income tax (millions of dollars): [3]								
2005	931,693	27,171	75,151	176,152	361,264	437,452	485,042	520,483
2006	1,020,438	30,860	83,499	196,358	401,610	485,109	536,823	575,603
2007	1,111,872	38,587	97,979	220,636	442,633	534,150	590,292	631,830
2008	1,028,669	33,136	83,085	187,200	385,857	470,285	523,500	563,684
2009	863,486	26,328	64,253	146,030	313,826	387,828	435,662	472,299
2010	949,144	31,453	76,390	169,734	354,810	436,043	488,303	528,045
2011	1,042,571	26,488	70,545	168,222	365,518	453,679	510,000	553,220
2012	1,184,978	38,563	97,902	220,414	451,328	550,934	613,192	660,121
2013	1,231,911	40,764	100,868	227,623	465,705	567,786	631,900	680,817
2014	1,374,379	49,740	123,288	272,826	542,640	656,229	727,556	780,687
Average tax rate (percentage): [4]								
2005	12.65	18.95	20.73	22.48	23.15	22.64	22.02	21.45
2006	12.80	18.09	19.95	21.94	22.80	22.39	21.82	21.28
2007	12.90	17.58	19.45	21.42	22.46	22.15	21.63	21.11
2008	12.54	19.13	20.88	22.67	23.29	22.70	21.99	21.36
2009	11.39	20.86	22.81	24.28	24.05	23.03	22.07	21.28
2010	11.81	18.87	20.84	22.84	23.39	22.69	21.91	21.23
2011	12.54	18.27	20.61	22.82	23.50	22.86	22.11	21.46
2012	13.11	17.60	19.53	21.67	22.83	22.52	21.97	21.44
2013	13.64	24.12	26.21	27.91	27.08	25.86	24.78	23.91
2014	14.16	24.01	25.92	27.67	27.16	26.09	25.13	24.30
Adjusted gross income share (percentage):								
2005	100.00	1.95	4.92	10.64	21.19	26.23	29.90	32.94
2006	100.00	2.14	5.25	11.23	22.10	27.18	30.87	33.93
2007	100.00	2.55	5.84	11.95	22.86	27.97	31.66	34.71
2008	100.00	2.11	4.85	10.06	20.19	25.25	29.01	32.16
2009	100.00	1.67	3.72	7.94	17.21	22.22	26.04	29.29
2010	100.00	2.07	4.56	9.24	18.87	23.91	27.72	30.93
2011	100.00	1.74	4.12	8.86	18.70	23.87	27.73	31.00
2012	100.00	2.42	5.55	11.25	21.86	27.06	30.87	34.05
2013	100.00	1.87	4.26	9.03	19.04	24.31	28.23	31.52
2014	100.00	2.13	4.90	10.16	20.58	25.90	29.83	33.09
Total income tax share (percentage):								
2005	100.00	2.92	8.07	18.91	38.78	46.95	52.06	55.86
2006	100.00	3.02	8.18	19.24	39.36	47.54	52.61	56.41
2007	100.00	3.47	8.81	19.84	39.81	48.04	53.09	56.83
2008	100.00	3.22	8.08	18.20	37.51	45.72	50.89	54.80
2009	100.00	3.05	7.44	16.91	36.34	44.91	50.45	54.70
2010	100.00	3.31	8.05	17.88	37.38	45.94	51.45	55.63
2011	100.00	2.54	6.77	16.14	35.06	43.52	48.92	53.06
2012	100.00	3.25	8.26	18.60	38.09	46.49	51.75	55.71
2013	100.00	3.31	8.19	18.48	37.80	46.09	51.29	55.27
2014	100.00	3.62	8.97	19.85	39.48	47.75	52.94	56.80

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2005–2014—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentile						
	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of returns:							
2005	6,233,653	12,467,306	24,934,611	31,168,264	37,401,917	49,869,222	62,336,528
2006	6,422,058	12,844,117	25,688,233	32,110,291	38,532,350	51,376,466	64,220,583
2007	6,632,746	13,265,491	26,530,982	33,163,728	39,796,473	53,061,964	66,327,456
2008	6,644,589	13,289,177	26,578,354	33,222,943	39,867,531	53,156,708	66,445,885
2009	6,630,997	13,261,994	26,523,987	33,154,984	39,785,981	53,047,974	66,309,968
2010	6,751,675	13,503,349	27,006,698	33,758,373	40,510,048	54,013,397	67,516,746
2011	6,829,286	13,658,571	27,317,142	34,146,428	40,975,714	54,634,285	68,292,856
2012	6,804,018	13,608,035	27,216,071	34,020,088	40,824,106	54,432,141	68,040,177
2013	6,915,658	13,831,316	27,662,631	34,578,289	41,493,947	55,325,262	69,156,578
2014	6,978,102	13,956,203	27,912,407	34,890,509	41,868,610	55,824,814	69,781,017
Adjusted gross income threshold on percentiles (current dollars):							
2005	149,216	106,864	74,790	64,821	56,583	43,361	33,484
2006	157,390	112,016	77,776	67,291	58,505	44,748	34,417
2007	164,883	116,396	80,723	69,559	60,617	46,200	35,541
2008	163,512	116,813	80,886	69,813	60,535	46,120	35,340
2009	157,342	114,181	79,237	68,216	58,876	44,529	34,156
2010	161,579	116,623	80,462	69,126	59,512	44,895	34,338
2011	167,728	120,136	82,241	70,492	60,789	45,722	34,823
2012	175,817	125,195	85,440	73,354	63,222	47,475	36,055
2013	179,760	127,695	87,434	74,955	64,650	48,463	36,841
2014	188,996	133,445	90,606	77,714	66,868	50,083	38,173
Adjusted gross income threshold on percentiles (constant dollars): [2]							
2005	99,877	71,529	50,060	43,388	37,873	29,023	22,412
2006	102,069	72,643	50,438	43,639	37,941	29,019	22,320
2007	103,962	73,390	50,897	43,858	38,220	29,130	22,409
2008	99,279	70,925	49,111	42,388	36,755	28,002	21,457
2009	95,882	69,580	48,286	41,570	35,878	27,135	20,814
2010	96,870	69,918	48,239	41,442	35,679	26,915	20,586
2011	97,460	69,806	47,787	40,960	35,322	26,567	20,234
2012	100,124	71,296	48,656	41,773	36,003	27,036	20,532
2013	100,854	71,643	49,055	42,053	36,272	27,190	20,670
2014	104,360	73,686	50,031	42,912	36,923	27,655	21,078
Adjusted gross income (millions of dollars):							
2005	2,623,077	3,400,596	4,506,197	4,940,249	5,317,903	5,936,944	6,412,897
2006	2,918,422	3,759,733	4,947,104	5,412,038	5,815,385	6,474,937	6,980,130
2007	3,223,396	4,128,240	5,401,825	5,898,437	6,329,354	7,032,507	7,571,084
2008	2,867,730	3,772,889	5,055,298	5,554,583	5,986,923	6,690,342	7,228,036
2009	2,439,146	3,317,402	4,570,256	5,057,761	5,478,063	6,159,780	6,678,194
2010	2,716,199	3,631,364	4,927,262	5,430,952	5,864,278	6,564,169	7,095,680
2011	2,818,879	3,774,978	5,120,188	5,640,585	6,088,552	6,810,489	7,356,627
2012	3,330,944	4,327,899	5,722,980	6,261,677	6,725,553	7,473,507	8,037,800
2013	3,109,388	4,143,498	5,591,750	6,151,678	6,633,611	7,409,491	7,995,603
2014	3,490,867	4,583,416	6,104,146	6,690,287	7,193,799	8,002,581	8,614,544

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2005–2014—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentile						
	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total income tax (millions of dollars): [3]							
2005	549,068	647,115	755,252	792,545	823,488	869,272	898,262
2006	607,088	715,108	832,153	872,385	905,569	954,823	985,657
2007	666,021	782,903	909,392	952,964	988,633	1,041,166	1,074,502
2008	597,246	711,873	837,561	880,244	915,035	965,691	996,815
2009	502,274	603,504	712,700	749,022	777,801	818,789	842,286
2010	560,649	670,319	787,407	826,796	858,000	901,560	926,782
2011	588,967	711,663	846,579	892,616	929,529	981,800	1,012,460
2012	698,543	831,445	975,377	1,024,046	1,063,388	1,119,368	1,152,063
2013	721,242	859,863	1,011,220	1,062,798	1,104,510	1,163,238	1,197,603
2014	824,153	974,124	1,137,716	1,192,679	1,236,678	1,299,383	1,336,637
Average tax rate (percentage): [4]							
2005	20.93	19.03	16.76	16.04	15.49	14.64	14.01
2006	20.80	19.02	16.82	16.12	15.57	14.75	14.12
2007	20.66	18.96	16.83	16.16	15.62	14.81	14.19
2008	20.83	18.87	16.57	15.85	15.28	14.43	13.79
2009	20.59	18.19	15.59	14.81	14.20	13.29	12.61
2010	20.64	18.46	15.98	15.22	14.63	13.73	13.06
2011	20.89	18.85	16.53	15.82	15.27	14.42	13.76
2012	20.97	19.21	17.04	16.35	15.81	14.98	14.33
2013	23.20	20.75	18.08	17.28	16.65	15.70	14.98
2014	23.61	21.25	18.64	17.83	17.19	16.24	15.52
Adjusted gross income share (percentage):							
2005	35.61	46.17	61.18	67.07	72.20	80.60	87.06
2006	36.62	47.17	62.07	67.91	72.97	81.24	87.58
2007	37.39	47.88	62.65	68.41	73.41	81.57	87.81
2008	34.95	45.98	61.60	67.69	72.96	81.53	88.08
2009	32.18	43.77	60.30	66.74	72.28	81.28	88.12
2010	33.78	45.17	61.29	67.55	72.94	81.65	88.26
2011	33.89	45.39	61.56	67.82	73.20	81.88	88.45
2012	36.84	47.87	63.30	69.25	74.38	82.66	88.90
2013	34.42	45.87	61.90	68.10	73.43	82.02	88.51
2014	35.96	47.21	62.87	68.91	74.10	82.43	88.73
Total income tax share (percentage):							
2005	58.93	69.46	81.06	85.07	88.39	93.30	96.41
2006	59.49	70.08	81.55	85.49	88.74	93.57	96.59
2007	59.90	70.41	81.79	85.71	88.92	93.64	96.64
2008	58.06	69.20	81.42	85.57	88.95	93.88	96.90
2009	58.17	69.89	82.54	86.74	90.08	94.82	97.54
2010	59.07	70.62	82.96	87.11	90.40	94.99	97.64
2011	56.49	68.26	81.20	85.62	89.16	94.17	97.11
2012	58.95	70.17	82.31	86.42	89.74	94.46	97.22
2013	58.55	69.80	82.09	86.27	89.66	94.43	97.22
2014	59.97	70.88	82.78	86.78	89.98	94.54	97.25

N/A—Not applicable.

[1] The total number of returns does not include the returns filed by individuals who only receive the economic stimulus payment and who had no other reason to file.

[2] For Table 1, constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2014 the CPI-U=236.736.

[3] Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, regulated investment credit, health insurance credit, and the refundable prior-year minimum tax credit) limited to zero plus the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

[4] The average tax rate was computed by dividing total income tax (see footnote 3) by adjusted gross income.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

Table 2. All Individual Income Tax Returns Excluding Dependents: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rate, by Selected Ascending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2005–2014

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentile				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
2005	124,673,055	62,336,528	93,504,791	112,205,750	118,439,402	123,426,324
2006	128,441,165	64,220,583	96,330,874	115,597,049	122,019,107	127,156,753
2007	[1] 132,654,911	66,327,456	99,491,183	119,389,420	126,022,165	131,328,362
2008	132,891,770	66,445,885	99,668,828	119,602,593	126,247,182	131,562,852
2009	132,619,936	66,309,968	99,464,952	119,357,942	125,988,939	131,293,737
2010	135,033,492	67,516,746	101,275,119	121,530,143	128,281,817	133,683,157
2011	136,585,712	68,292,856	102,439,284	122,927,141	129,756,426	135,219,855
2012	136,080,353	68,040,177	102,060,265	122,472,318	129,276,335	134,719,549
2013	138,313,155	69,156,578	103,734,866	124,481,840	131,397,497	136,930,023
2014	139,562,034	69,781,017	104,671,526	125,605,831	132,583,932	138,166,414
Adjusted gross income (millions of dollars):						
2005	7,365,689	952,792	2,425,440	3,965,094	4,742,612	5,805,030
2006	7,969,813	989,682	2,557,775	4,210,079	5,051,390	6,208,693
2007	8,621,963	1,050,879	2,723,525	4,493,722	5,398,566	6,650,942
2008	8,206,158	978,122	2,651,575	4,433,269	5,338,428	6,549,387
2009	7,578,641	900,447	2,520,880	4,261,239	5,139,495	6,274,014
2010	8,039,779	944,099	2,608,826	4,408,415	5,323,580	6,522,633
2011	8,317,188	960,561	2,676,602	4,542,210	5,498,309	6,761,487
2012	9,041,744	1,003,944	2,780,067	4,713,845	5,710,800	7,065,006
2013	9,033,840	1,038,237	2,882,162	4,890,343	5,924,452	7,314,046
2014	9,708,663	1,094,119	3,018,376	5,125,247	6,217,796	7,710,844
Total income tax (millions of dollars): [2]						
2005	931,693	33,431	139,143	284,578	382,625	570,430
2006	1,020,438	34,781	148,053	305,330	413,350	618,828
2007	1,111,872	37,371	158,909	328,969	445,851	669,239
2008	1,028,669	31,857	148,425	316,797	431,423	642,812
2009	863,486	21,200	114,465	259,982	361,213	549,660
2010	949,144	22,363	122,347	278,824	388,495	594,333
2011	1,042,571	30,109	149,953	330,907	453,605	677,052
2012	1,184,978	32,915	160,934	353,533	486,435	733,650
2013	1,231,911	34,307	169,113	372,048	510,669	766,206
2014	1,374,379	37,740	181,700	400,255	550,226	831,738
Average tax rate (percentage): [3]						
2005	12.65	3.51	5.74	7.18	8.07	9.83
2006	12.80	3.51	5.79	7.25	8.18	9.97
2007	12.90	3.56	5.83	7.32	8.26	10.06
2008	12.54	3.26	5.60	7.15	8.08	9.81
2009	11.39	2.35	4.54	6.10	7.03	8.76
2010	11.81	2.37	4.69	6.32	7.30	9.11
2011	12.54	3.13	5.60	7.29	8.25	10.01
2012	13.11	3.28	5.79	7.50	8.52	10.38
2013	13.64	3.30	5.87	7.61	8.62	10.48
2014	14.16	3.45	6.02	7.81	8.85	10.79

Footnotes at end of table.

Table 2. All Individual Income Tax Returns Excluding Dependents: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rate, by Selected Ascending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2005–2014—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentile				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income share (percentage):						
2005	100.00	12.94	32.93	53.83	64.39	78.81
2006	100.00	12.42	32.09	52.83	63.38	77.90
2007	100.00	12.19	31.59	52.12	62.61	77.14
2008	100.00	11.92	32.31	54.02	65.05	79.81
2009	100.00	11.88	33.26	56.23	67.82	82.79
2010	100.00	11.74	32.45	54.83	66.22	81.13
2011	100.00	11.55	32.18	54.61	66.11	81.30
2012	100.00	11.10	30.75	52.13	63.16	78.14
2013	100.00	11.49	31.90	54.13	65.58	80.96
2014	100.00	11.27	31.09	52.79	64.04	79.42
Total income tax share (percentage):						
2005	100.00	3.59	14.93	30.54	41.07	61.23
2006	100.00	3.41	14.51	29.92	40.51	60.64
2007	100.00	3.36	14.29	29.59	40.10	60.19
2008	100.00	3.10	14.43	30.80	41.94	62.49
2009	100.00	2.46	13.26	30.11	41.83	63.66
2010	100.00	2.36	12.89	29.38	40.93	62.62
2011	100.00	2.89	14.38	31.74	43.51	64.94
2012	100.00	2.78	13.58	29.83	41.05	61.91
2013	100.00	2.78	13.73	30.20	41.45	62.20
2014	100.00	2.75	13.22	29.12	40.03	60.52

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, regulated investment credit, health insurance credit, and the refundable prior-year minimum tax credit) limited to zero plus the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

[3] The average tax rate was computed by dividing total income tax (see footnote 2) by adjusted gross income.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2017.

