Individual Income Tax Rates, 1985

By John Labate and Dan Holik*

For Tax Year 1985, an increase in adjusted gross income (AGI) of $162 billion and an increase in taxable income of $119 billion brought about an 8 percent increase in total income tax—from $302 billion for 1984 to $326 billion for 1985. This increase in total income tax occurred despite indexing of the 1985 tax rate schedules and of personal exemption amounts for the effects of inflation by the Economic Recovery Tax Act of 1981 (ERTA) [1]. The average total income tax on returns that showed a tax for 1985 was $3,931, a $233 increase from 1984.

Figures A and B show the general decline since 1981 in the average tax rate on taxable returns [2]. For 1985 the average tax rate was steady at 14.4 percent of AGI, although this was slightly higher than the average rate for 1984 [3]. Based on a distribution of all taxable returns by the size of AGI, the median taxable return had an AGI between $20,000 and $21,000 for 1985, up from between $19,000 and $20,000 for 1984. (For further information on the number of returns, income tax, and average tax by size of AGI, see Table 3 of the Selected Statistical Series at the end of the Bulletin.)

Figure A.—Adjusted Gross Income, Total Income Tax, Average Tax Rate, and Average Total Income Tax, 1979-1985

Tax year	Total number of returns (thousands)	Taxable returns				Average per return	
		Number of returns (thousands)	Adjusted gross income (billions)	Total income tax (billions)	Average tax rate	Adjusted gross income (dollars)	Total income tax (dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1979	92,694	71,695	$1,402	$214	15.3%	$19,559	$2,992
1980	93,902	73,906	1,556	250	16.1	21,055	3,387
1981	95,396	76,725	1,721	284	16.5	22,433	3,703
1982	95,337	77,035	1,804	278	15.4	23,415	3,604
1983	96,321	78,016	1,895	274	14.5	24,292	3,514
1984	99,439	81,640	2,097	302	14.4[1]	25,687	3,698
1985	101,660	82,846	2,259	326	14.4[1]	27,268	3,931

[1] The average tax rate (total income tax as a percentage of AGI for taxable returns) for 1984 was 14.397, and the average rate for 1985 was 14.418.

NOTE: The average adjusted gross income, average total income tax, and average tax rate were calculated from unrounded data. Average tax rate is Total income tax as a percentage of adjusted gross income.

CALCULATION OF TAXES FOR 1985

Taxpayers used one of four tax rate schedules for 1985, depending on the taxpayer's filing status. There were separate schedules for married persons filing joint returns, married persons filing returns separately from their spouses, individuals qualifying as heads of households, and other single persons [4]. The tax rates in each schedule ranged from 0 to 50 percent [5].

The application of different tax rates to a particular return is illustrated in Figure C, which shows how tax was calculated for 1985 for a married couple with a $25,000 AGI, filing a joint return, claiming two exemptions, and not itemizing deductions. Taxpayers who filed joint returns for 1985 were taxed at a tax rate of 0 percent on the first $3,540 of taxable income, 11 percent for the next $2,180, 12 percent for the following $2,190, and so forth.

To simplify the tax computation and to reduce the number of errors, taxpayers with less than $50,000 of taxable income (and who did not use income averaging) were required to determine their tax from the Tax Table rather than the tax rate schedules. The amount of tax shown in the Tax Table was equal to the tax on the midpoint of the income bracket (generally each bracket was $50 wide), as calculated from the appropriate tax rate schedule, rounded to the nearest whole dollar. According to the 1985 Tax Table, for married taxpayers filing a joint return with taxable income between $22,900 and $22,950, the tax was $3,017. In this example, the Tax Table tax is greater than the tax rate schedule tax ($3,016 in Figure C) by $1, since the Tax Table tax was computed on the midpoint of the $22,900 to $22,950 income bracket ($22,925), and the taxable income in Figure C is $22,920. The tax computed from the Tax Table or the tax rate schedules plus any "taxes from special computations" equals income tax before credits [6]. For Tax Year 1985, the regular and income averaging methods of tax computation were the only methods of tax computation available [7].

Indexing of the tax rate schedules was introduced for 1985 to avoid an increase in taxes as a percentage of AGI, caused by nominal income increases due to inflation (as measured by the Consumer Price Index for urban consumers) [8]. In Figure D, a tax is derived using the 1984 (non-indexed) tax rate schedule, zero bracket amount ($3,400), and personal exemption amount ($1,000) for the same $25,000 AGI as in Figure C. The $97 or 3.2 percent difference between the higher tax for 1984 derived in Figure D ($3,113) and the actual tax for 1985 derived in Figure C ($3,016) shows the effect of indexing.

Certain income and deduction items described as "tax preferences" were subject to the alternative minimum tax, which was payable in addition to the ordinary income tax. For Tax Year 1985, the alternative minimum tax was com-

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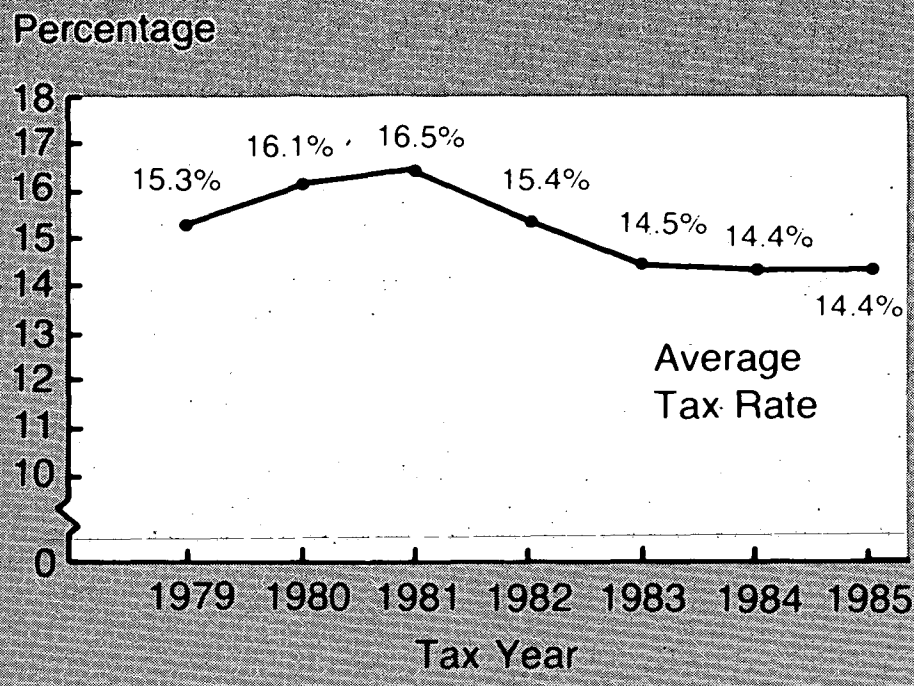
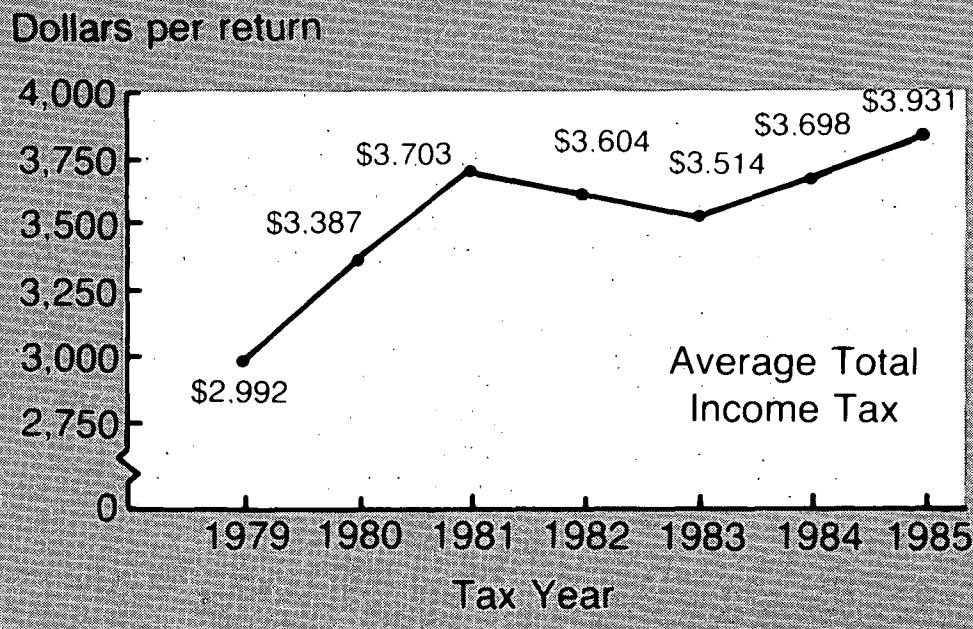
Figure B.

Taxable Returns: Average Tax Rate and Average Total Income Tax, 1979-1985





Note: Average tax rate was computed as a percentage of adjusted gross income. See also footnote 3. at the end of this article.

Figure C.—Calculation of Tax, Joint Return With Income Subject to Tax at Regular Rates, 1985

Adjusted gross income	$25,000
Exemption amount (2 X $1,040)	−2,080
Taxable income	$22,920
Tax on $22,920 of Taxable Income	$3,016
Calculation of Tax from the Tax Rate Schedule	
	Tax
First $3,540 of taxable income taxed at 0%	$0.00
Next $2,180 of taxable income taxed at 11%	239.80
Next $2,190 of taxable income taxed at 12%	262.80
Next $4,480 of taxable income taxed at 14%	627.20
Next $4,260 of taxable income taxed at 16%	681.60
Next $4,370 of taxable income taxed at 18%	786.60
Next $1,900 of taxable income taxed at 22%	418.00
Totals $22,920	$3,016.00

Figure D.—Calculation of Tax, Joint Return With Income Subject to Tax at Regular Rates, 1984

Adjusted gross income	$25,000
Exemption amount (2 X $1,000)	−2,000
Taxable income	$23,000
Tax on $23,000 of Taxable Income	$3,113
Calculation of Tax from the Tax Rate Schedule	
	Tax
First $3,400 of taxable income taxed at 0%	$0.00
Next $2,100 of taxable income taxed at 11%	231.00
Next $2,100 of taxable income taxed at 12%	252.00
Next $4,300 of taxable income taxed at 14%	602.00
Next $4,100 of taxable income taxed at 16%	656.00
Next $4,200 of taxable income taxed at 18%	756.00
Next $2,800 of taxable income taxed at 22%	616.00
Totals $23,000	$3,113.00

puted on separately-determined "alternative minimum taxable income" (income subject to the ordinary tax plus items of tax preference). The alternative minimum tax was the excess of the 20 percent tax on alternative minimum taxable income over the ordinary tax on regularly-determined taxable income. More than 427,000 returns reported alternative minimum tax totaling $3.8 billion for 1985.

MARGINAL TAX RATES

As shown in Figures C and D, different portions of the income included on a return may be taxed at different rates. The tax rate applied to the last dollar of income is the marginal tax rate for that return. Since tax rates increase with income (from 0 to 50 percent), the marginal tax rate is the highest rate applied to the return. In Figure C, the taxpayer had portions of income taxed at seven tax rates ranging from 0 to 22 percent. The marginal tax rate in this instance is 22 percent. Note that the marginal tax rate as defined here is based only on income included in AGI. Consequently, this marginal rate may differ from an effective marginal rate computed on a taxpayer's total income, which would include, for example, tax-exempt interest and, for 1985, the nontaxable portion of long-term capital gains, and the dividend exclusion [9].

Marginal tax rate data for Tax Year 1985 are presented in Tables 1 and 2, which include returns with the regular tax computation and returns with the income averaging computation. Data in these tables are based on returns with "taxable income" only. For Tax Year 1985, the total number of individual returns filed (Figure A) was 101,660,287, of which 96,429,715 returns had a taxable income amount, while 82,846,420 returns were "taxable" (reporting income tax after credits and the additional tax for preferences). (See Taxable Income in the Definitions section for a more detailed discussion.)

Returns are classified by two different methods in Table 1. In columns 1 through 9, a return is classified by the marginal or highest tax rate. For example, column 1 shows that there were 9,451,657 returns for which the marginal tax rate was 18 percent. Columns 5 and 6 show that, for these returns, the amount of tax generated at the 11 through 18 percent rates totaled $17.9 billion while the amount of tax generated solely at the marginal rate of 18 percent totaled $3.0 billion. In columns 10 through 12, a return is classified by each rate that generated a tax. For example, columns 10, 11, and 12 show that 49,027,250 returns had some income taxed at the 18 percent rate; $159 billion of this income was taxed at the 18 percent rate, and $28.7 billion of income tax was generated at the 18 percent tax rate [10].

The amount of tax generated by each specific tax rate, ranging from 11 to 50 percent, as well as the corresponding number of returns and the amount of modified taxable income, are presented in Table 2. These data are classified by size of AGI. For example, column 1 shows that 5,212,090 returns with taxable income had an AGI between $14,000 and $16,000; column 7 shows that 5,164,172 of these returns had a portion of income taxed at the 11 percent rate. These returns had $8.7 billion of modified taxable income at the 11 percent rate (column 8), and the 11 percent bracket generated nearly $1.0 billion of tax (column 9).

Tables 1 and 2 do not include any tax attributable to the alternative minimum tax, which was computed on a different base from that used for the statistics in these two tables.

DEFINITIONS

Complete definitions of the technical terms used in this article and accompanying tables—for example, taxable income, tax generated and income averaging—are beyond the scope of this article. More extensive definitions may be found in *Statistics of Income—1985, Individual Income Tax Returns.* Brief definitions of the major tax concepts discussed in this article follow:

Adjusted Gross Income.—Adjusted gross income (AGI) was computed by subtracting statutory adjustments (prima-

rily business, investment or employee-related deductions, such as payments to an Individual Retirement Arrangement (IRA)), from total income recognized under the tax code. Total income included the net amounts from sources such as salaries and wages, business income, rents, royalties and, in turn, excluded, for example, most social security benefits, and a certain portion of capital gains.

Average Tax Rate—The average tax rate presented in this article was the ratio of total income tax to AGI.

Marginal Tax Rate.—The marginal tax rate presented in this article was the highest tax rate applied to any portion of income from a return. As defined for the data presented in this article, the marginal tax rate is based only on income included in AGI. Thus, the marginal tax rate may differ from an effective marginal tax rate computed on total income subject to tax under the Internal Revenue Code. (See Footnote 9 for a further discussion of effective marginal tax rates.)

Modified Taxable Income—Modified taxable income is the technical term used to describe the actual tax base computed for the statistics. For taxpayers using the regular tax computation method, modified taxable income is identical to taxable income. However, for taxpayers who used the income averaging computation, a modified taxable income was computed specially for the statistics by imputing a hypothetical taxable income amount necessary to yield the given amount of tax when subject to tax under the appropriate, ordinary tax rate schedule as if income averaging had not been used.

Taxable Income—For taxpayers who used the regular tax computation method and those who used income averaging, taxable income was the amount reported on line 37 of the individual income tax return (i.e., AGI less the personal exemption amount, and less either allowable charitable contributions for non-itemizers or total allowable itemized deductions for all others).

Tax Generated—This was the tax computed from the tax rate schedules on the amount of modified taxable income. Therefore, it excludes the "alternative minimum tax." For most returns (those without one of the "taxes from special computations" described in Footnote 6), tax generated equalled income tax before credits.

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

DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ) filed with the Internal Revenue Service in 1986. Returns in the sample were stratified based on the larger of total income or total loss; size of business plus farm receipts; the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; and Schedule F, Farm Income and Expenses. Returns were selected at rates ranging from 0.03 percent (for the more numerous smaller-size returns) to 100 percent (for the relatively few returns with large income amounts), resulting in 121,418 returns being selected from a population of 101,836,347.

Because the data presented in this article are estimates based on a sample, they are subject to sampling, as well as nonsampling, error. To make proper use of the statistical data provided, one must know the magnitude of the potential sampling error.

Figure E presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown, the corresponding CV's can be estimated by interpolation.

Figure E.—Coefficients of Variation for Frequency Estimates, 1985

Estimated number of returns	Approximate coefficient of variation
8,474,750	0.02
1,355,960	0.05
338,990	0.10
84,748	0.20
37,666	0.30
6,780	0.50

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

NOTES AND REFERENCES

[1] The Economic Recovery Tax Act of 1981 (ERTA) indexed 1985 tax rate schedules, including the zero bracket amount (or standard deduction), and the amount deductible for personal exemptions, to adjust for inflation. For further information on tax law changes for 1985, see *Statistics of Income—1985, Individual Income Tax Returns.*

[2] A return was considered to be "taxable" if an amount was reported for "total income tax" (the sum of income tax after credits and the additional tax for tax preferences, primarily the alternative minimum tax). "Total income tax" did not include other related taxes reported on the individual income tax return, such as self-employment tax, tax from recapture of prior-year

investment credit, and social security tax on tip income (under the Federated Insurance Contribution Act (FICA)). For 1985, the total number of taxable returns was 82,846,420.

[3] The average tax rate (total income tax as a percentage of AGI for taxable returns) for 1984 was 14.397, and the average rate for 1985 was slightly higher at 14.418.

[4] Taxpayers who did not remarry after the death of a spouse in 1983 or 1984, and who had a dependent living with them, could qualify for surviving spouse status. Those who qualified for surviving spouse status could use the married filing joint tax rates when filing their 1985 returns.

[5] The 1985 tax rate schedules were published in the 1985 Instructions for Preparing Form 1040. The schedules are reproduced in *Statistics of Income—1985 Individual Income Tax Returns.*

[6] Taxes from special computations included tax on accumulation distributions of trusts, and the tax on the ordinary income part of lump-sum distributions from qualified retirement plans. Taxes from special computations did not include tax from recomputing prior-year investment credits, self-employment tax, social security tax on tips, or taxes from individual retirement arrangements. These taxes were included in "total tax liability," which is defined in *Statistics of Income—1985 Individual Income Tax Returns.* Tables 1 and 2 do not use the concept of total tax liability.

[7] The income averaging computation permitted part of an unusually large increase in income for 1985 to be taxed at lower rates, resulting in a lower amount of tax due than would have resulted if taxpayers had computed their tax using the regular method. If the income averaging computation was used, the income tax before credits had to be computed from the tax rate schedules rather than from the Tax Tables.

[8] See section 1(f) of the Internal Revenue Code of 1954, introduced by the Economic Recovery Tax Act of 1981. The Consumer Price Index (CPI) is published by the Bureau of Labor Statistics, U.S. Department of Labor. For further information about the CPI, see *Consumer Price Index; Concepts and Content Over the Years, Report No. 17,* and *Monthly Labor Review,* Bureau of Labor Statistics.

[9] For the tables presented in this article, the marginal tax rate was the rate at which the taxpayer's last dollar of taxable income was taxed. The calculation of an "effective" marginal tax rate for a given return depends upon: 1) the type(s) of income (for example, salaries and wages, long-term capital gains) reported on the return, and the order in which that income was assumed to be "stacked" (described below), 2) the type of tax computation used (regular or income averaging), and 3) whether an alternative minimum tax was reported. If a taxpayer reported income from both salaries and long-term capital gains, the calculation of an effective marginal tax rate would depend on the order in which the income sources were "stacked." If the last dollar of income were assumed to be from salaries and wages, the effective marginal tax rate would be the tax rate derived directly from the appropriate tax rate schedule. If the last dollar of income were assumed to be from long-term capital gains, the effective marginal tax rate calculation would include the capital gains exclusion. For example, $100 of long-term capital gains generated $40 of AGI subject to the 50 percent marginal tax rate. While the stated marginal tax rate on AGI was 50 percent, the effective marginal tax rate computed on the $100 of capital gains income was 20 percent. The income averaging tax computation is discussed in Footnote 7, and the alternative minimum tax is discussed in the "Calculation of Taxes for 1985" section of the article.

[10] Dollar amounts presented in this section and in the tables are rounded; therefore, the amounts may not add to the corresponding column totals.

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

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

Tax rate classes	All returns											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All marginal rates	**96,429,715**	**2,325,928,359**	**1,804,651,021**	**271,613,053**	**327,441,609**	**81,989,534**	**321,508,327**	**13.8**	**17.8**	**96,429,715**	**1,804,651,021**	**327,452,512**
0 percent	10,422,945	35,290,014	15,087,682	15,087,682	—	—	47,888	0.1	0.3	96,429,715	270,284,041	—
11 percent	6,524,941	42,789,154	23,441,554	5,409,505	591,849	595,046	402,046	0.9	1.7	86,006,770	146,852,559	16,153,781
12 percent	5,936,591	51,257,200	31,724,499	4,900,162	1,711,147	588,019	1,333,162	2.6	4.2	79,481,829	133,415,922	16,009,911
14 percent	10,547,088	121,613,808	83,778,642	17,172,236	6,533,035	2,404,113	5,979,997	4.9	7.1	73,545,238	234,388,990	32,814,459
15 percent	4,043,958	37,962,568	31,573,701	4,236,545	2,886,089	635,482	2,851,153	7.5	9.0	23,131,186	44,128,851	6,619,328
16 percent	8,598,359	144,075,429	107,693,453	14,929,891	11,075,290	2,388,782	10,729,737	7.4	10.0	54,072,716	179,017,702	28,642,832
17 percent	1,328,583	19,009,673	14,182,877	2,159,201	1,459,815	367,064	1,209,962	6.4	8.5	4,881,476	13,635,046	2,317,958
18 percent	9,451,657	197,660,295	152,556,342	16,647,489	17,902,091	2,996,548	17,325,995	8.8	11.4	49,027,250	159,229,275	28,661,270
20 percent	3,280,014	58,453,793	49,712,150	3,835,586	6,440,210	767,117	6,301,985	10.8	12.7	14,899,954	31,011,054	6,202,211
22 percent	5,365,183	163,309,346	124,367,082	12,382,013	16,562,346	2,724,043	16,132,900	9.9	13.0	24,675,639	100,299,846	22,065,966
23 percent	3,073,713	60,353,713	52,774,797	4,794,137	7,503,649	1,102,651	7,536,694	12.5	14.3	10,016,462	27,913,491	6,420,103
24 percent	839,744	22,717,899	17,952,663	2,047,911	2,706,320	491,499	2,620,609	11.5	14.6	1,603,478	6,263,723	1,503,294
25 percent	5,857,363	212,565,802	165,532,865	15,968,615	25,057,561	3,992,154	24,535,859	11.5	14.8	19,310,456	89,680,929	22,420,232
26 percent	3,227,423	80,230,958	69,202,935	8,075,544	11,292,998	2,099,641	11,353,793	14.2	16.4	6,942,749	28,584,143	7,431,877
28 percent	4,893,220	203,700,902	161,027,058	12,403,899	27,301,182	3,473,092	26,957,072	13.2	16.7	14,216,827	63,376,983	17,745,555
30 percent	1,728,049	54,302,503	46,644,014	4,375,936	8,714,994	1,312,781	8,749,425	16.1	18.8	3,715,326	15,325,832	4,597,750
32 percent	156,881	6,240,813	5,062,604	360,881	979,045	115,482	966,289	15.5	19.1	340,427	1,374,055	439,698
33 percent	4,915,760	253,650,598	202,039,011	23,167,029	39,520,245	7,645,120	39,211,658	15.5	19.4	8,983,180	67,629,266	22,317,658
34 percent	900,052	33,733,664	29,089,671	2,115,112	6,062,337	719,138	6,085,602	18.0	20.9	1,987,277	8,116,594	2,759,642
35 percent	108,380	5,354,574	4,290,529	444,123	943,535	155,443	912,139	17.0	21.3	183,546	1,273,204	445,621
38 percent	2,777,065	174,399,161	140,434,245	15,429,771	32,662,702	5,863,313	32,517,565	18.6	23.2	5,154,645	46,307,453	17,596,832
42 percent	1,401,899	117,452,992	93,658,792	12,997,570	25,771,245	5,458,979	25,531,492	21.7	27.3	2,452,746	37,060,085	15,565,236
45 percent	304,144	37,972,107	29,723,164	3,180,993	9,454,676	1,431,447	9,410,808	24.8	31.7	773,989	14,619,020	6,578,559
48 percent	173,912	14,774,057	11,863,922	1,674,885	3,794,046	803,945	3,821,840	25.9	32.2	293,604	4,976,093	2,388,524
49 percent	231,732	39,281,053	30,916,681	4,953,413	11,120,178	2,427,172	10,902,302	27.8	35.3	453,099	17,023,938	8,341,729
50 percent	341,059	137,776,279	110,320,085	62,862,926	49,395,026	31,431,463	48,080,355	34.9	43.6	341,059	62,862,926	31,431,463

Tax rate classes	Joint returns and returns of surviving spouses											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All marginal rates	**46,084,484**	**1,612,167,187**	**1,225,691,758**	**186,016,868**	**236,605,589**	**60,793,132**	**232,230,723**	**14.4**	**18.9**	**46,084,484**	**1,225,691,758**	**236,608,310**
0 percent	2,519,543	14,389,388	5,248,318	5,248,318	—	—	10,972	0.1	0.2	46,084,484	159,468,209	—
11 percent	2,154,688	21,489,813	10,013,586	2,385,991	261,392	262,459	184,551	0.9	1.8	43,564,941	92,660,342	10,192,638
12 percent	2,137,762	25,957,016	14,559,262	2,331,263	791,813	279,752	696,660	2.7	4.8	41,410,253	88,338,018	10,600,562
14 percent	4,788,252	75,392,917	48,877,661	11,002,587	3,946,548	1,540,362	3,667,391	4.9	7.5	39,272,491	165,491,978	23,168,877
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	4,804,480	99,535,294	69,968,463	10,440,956	7,097,311	1,670,553	6,757,613	6.8	9.7	34,484,239	136,876,729	21,900,277
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	5,308,234	134,611,825	100,059,372	11,677,276	11,712,449	2,101,910	11,333,758	8.4	11.3	29,679,759	118,180,841	21,272,551
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	5,289,914	162,225,220	123,489,123	12,295,131	16,445,498	2,704,929	16,015,271	9.9	13.0	24,371,525	99,688,909	21,931,560
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	5,827,344	212,017,657	165,102,451	15,922,445	24,991,906	3,980,611	24,480,171	11.5	14.8	19,081,611	89,085,999	22,271,500
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	4,416,274	188,628,416	148,763,602	11,329,155	25,189,624	3,172,163	24,883,429	13.2	16.7	13,254,267	60,026,496	16,807,419
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	4,850,660	252,019,245	200,681,062	23,001,386	39,253,131	7,590,457	38,945,491	15.5	19.4	8,837,993	67,021,542	22,117,109
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	2,210,135	149,271,411	118,946,689	13,589,554	27,644,416	5,164,030	27,515,069	18.4	23.1	3,987,333	39,856,540	15,145,485
42 percent	1,050,511	96,798,846	76,478,251	10,873,839	21,151,959	4,567,012	20,904,825	21.6	27.3	1,777,198	30,232,781	12,697,768
45 percent	286,075	36,408,673	28,519,628	3,033,206	9,082,237	1,364,943	9,040,541	24.8	31.7	726,687	13,947,165	6,276,224
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	224,324	38,593,948	30,434,552	4,893,021	10,949,381	2,397,580	10,732,090	27.8	35.3	440,612	16,823,467	8,243,499
50 percent	216,288	104,827,518	84,549,738	47,992,740	38,087,924	23,996,370	37,062,891	35.4	43.8	216,288	47,992,740	23,996,370

Footnote(s) at end of table.

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

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

Separate returns of husbands and wives

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All marginal rates	**836,893**	**13,419,201**	**10,478,145**	**2,452,838**	**2,335,267**	**915,893**	**2,290,236**	**17.1**	**21.9**	**836,893**	**10,478,145**	**2,335,378**
0 percent	95,758	-6,797	110,094	110,094	—	—	( )	(1)	(1)	836,893	1,421,903	—
11 percent	65,243	365,299	154,467	38,987	4,251	4,289	3,939	1.1	2.6	741,135	775,709	85,328
12 percent	67,448	396,213	226,695	33,794	12,112	4,055	12,208	3.1	5.4	675,892	700,040	84,005
14 percent	107,195	835,989	560,304	136,348	46,004	19,089	42,154	5.0	7.5	608,444	1,259,146	176,280
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	127,975	1,208,916	953,720	160,915	97,977	25,746	90,692	7.5	9.5	501,249	955,989	152,958
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	69,160	873,901	639,647	63,890	74,089	11,500	73,105	8.4	11.4	373,274	728,379	131,108
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	75,269	1,084,126	877,960	86,882	116,848	19,114	117,629	10.9	13.4	304,114	610,938	134,406
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	30,019	548,146	430,413	46,170	65,655	11,543	55,688	10.2	12.9	228,845	594,930	148,732
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	53,639	1,188,443	897,911	63,289	151,418	17,721	150,685	12.7	16.8	198,826	463,279	129,718
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	65,100	1,631,352	1,357,949	165,643	267,114	54,662	266,166	16.3	19.6	145,187	607,723	200,549
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	40,584	1,305,949	1,080,732	113,412	249,492	43,097	249,654	19.1	23.1	80,087	405,339	154,029
42 percent	22,489	952,583	822,779	120,560	228,149	50,635	229,673	24.1	27.9	39,503	347,186	145,818
45 percent	4,527	275,834	229,275	27,620	73,490	12,429	73,057	26.5	31.9	17,014	182,271	82,022
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	7,408	687,105	482,129	60,392	170,797	29,592	170,212	24.8	35.3	12,487	200,470	98,231
50 percent	5,079	2,072,142	1,654,069	1,224,842	777,873	612,421	755,373	36.5	45.7	5,079	1,224,842	612,421

Returns of heads of households

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All marginal rates	**9,326,612**	**148,574,618**	**109,608,304**	**16,052,241**	**15,337,447**	**3,342,235**	**13,833,501**	**9.3**	**12.6**	**9,326,612**	**109,608,304**	**15,338,618**
0 percent	1,107,663	4,679,086	1,459,968	1,459,968	—	—	3,984	0.1	0.3	9,326,612	21,103,256	—
11 percent	1,077,657	7,267,888	3,764,534	1,188,934	130,268	130,783	16,422	0.2	0.4	8,218,949	16,828,363	1,851,120
12 percent	1,148,412	10,677,444	6,502,488	1,242,761	425,315	149,131	150,473	1.4	2.3	7,141,292	14,307,239	1,716,869
14 percent	1,111,404	12,849,346	8,769,237	1,256,146	734,338	175,860	493,277	3.8	5.6	5,992,880	12,434,726	1,740,862
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	—	—	—	—	—	—	—	—	—	—	—	—
17 percent	1,328,583	19,009,673	14,182,877	2,159,201	1,459,815	367,064	1,209,962	6.4	8.5	4,881,476	13,635,046	2,317,958
18 percent	1,111,811	19,679,813	15,349,192	1,696,153	1,830,166	305,308	1,624,733	8.3	10.6	3,552,893	9,824,956	1,768,492
20 percent	837,604	18,010,464	14,385,689	1,310,691	1,913,556	262,138	1,790,178	9.9	12.4	2,441,082	6,650,273	1,330,055
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	839,744	22,717,899	17,952,663	2,047,911	2,706,320	491,499	2,620,609	11.5	14.6	1,603,478	6,263,723	1,503,294
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	423,307	13,884,043	11,365,545	1,011,456	1,960,140	283,208	1,922,958	13.9	16.9	763,734	2,887,208	808,418
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	156,881	6,240,813	5,062,604	360,881	979,045	115,482	966,289	15.5	19.1	340,427	1,374,055	439,698
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	108,380	5,354,574	4,290,529	444,123	943,535	155,443	912,139	17.0	21.3	183,546	1,273,204	445,621
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	44,878	2,968,233	2,377,111	289,387	621,104	121,543	618,562	20.8	26.0	75,166	790,653	332,074
45 percent	13,542	1,287,599	974,261	120,167	298,949	54,075	297,210	23.1	30.5	30,288	489,583	220,313
48 percent	6,541	820,502	633,273	76,438	219,900	36,690	214,302	26.1	33.8	16,746	357,994	171,837
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	10,205	3,127,240	2,538,331	1,388,024	1,114,996	694,012	992,404	31.7	39.1	10,205	1,388,024	694,012

Footnote(s) at end of table.

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

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

Tax rate classes	Returns of single persons											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rates	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All marginal rates	**40,181,726**	**551,767,353**	**458,872,814**	**67,091,107**	**73,163,306**	**16,938,274**	**73,153,866**	**13.3**	**15.9**	**40,181,726**	**458,872,814**	**73,170,206**
0 percent	6,699,981	16,228,337	8,269,302	8,269,302	—	—	32,932	0.2	0.4	40,181,726	88,290,673	—
11 percent	3,227,353	13,666,154	9,508,967	1,795,593	195,938	197,515	197,134	1.4	2.1	33,481,745	36,588,144	4,024,696
12 percent	2,582,969	14,226,528	10,436,055	1,292,344	481,907	155,081	473,821	3.3	4.5	30,254,392	30,070,624	3,608,475
14 percent	4,540,237	32,535,556	25,571,440	4,777,154	1,806,144	668,802	1,777,175	5.5	6.9	27,671,423	55,203,140	7,728,440
15 percent	4,043,958	37,962,568	31,573,701	4,236,545	2,886,089	635,482	2,851,153	7.5	9.0	23,131,186	44,128,851	6,619,328
16 percent	3,665,904	43,331,219	36,771,270	4,328,019	3,880,002	692,483	3,881,432	9.0	10.6	19,087,228	41,184,984	6,589,597
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	2,962,452	42,494,756	36,508,130	3,210,170	4,285,386	577,831	4,294,399	10.1	11.8	15,421,324	30,495,099	5,489,118
20 percent	2,442,410	40,443,330	35,326,461	2,524,895	4,526,654	504,979	4,511,807	11.2	12.8	12,458,872	24,360,782	4,872,156
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	3,073,713	60,353,713	52,774,797	4,794,137	7,503,649	1,102,651	7,536,694	12.5	14.3	10,016,462	27,913,491	6,420,103
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	3,227,423	80,230,958	69,202,935	8,075,544	11,292,998	2,099,641	11,353,793	14.2	16.4	6,942,749	28,584,143	7,431,877
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	1,728,049	54,302,503	46,644,014	4,375,936	8,714,994	1,312,781	8,749,425	16.1	18.8	3,715,326	15,325,832	4,597,750
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	900,052	33,733,664	29,089,671	2,115,112	6,062,337	719,138	6,085,602	18.0	20.9	1,987,277	8,116,594	2,759,642
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	526,346	23,821,802	20,406,824	1,726,805	4,768,794	656,186	4,752,842	20.0	23.3	1,087,225	6,045,573	2,297,318
42 percent	284,021	16,733,330	13,980,651	1,713,784	3,770,034	719,789	3,778,432	22.6	27.0	560,879	5,689,465	2,389,575
45 percent	—	—	—	—	—	—	—	—	—	—	—	—
48 percent	167,371	13,953,555	11,230,648	1,598,447	3,574,146	767,255	3,607,537	25.9	32.1	276,858	4,618,099	2,216,687
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	109,487	27,749,380	21,577,948	12,257,320	9,414,232	6,128,660	9,269,687	33.4	43.0	109,487	12,257,320	6,128,660

( ) Less than $500.
(!) Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Table 2—All Returns with Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate							
					0 percent		11 percent			12 percent		
					Number of returns	Modified taxable income	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**96,429,715**	**1,820,740,833**	**1,804,651,021**	**327,452,512**	**96,429,715**	**270,284,041**	**86,006,770**	**146,852,559**	**16,153,781**	**79,481,829**	**133,415,922**	**16,009,911**
Under $2,000	2,839,927	1,669,405	2,395,250	10,930	2,839,927	2,321,768	181,696	73,482	8,083	—	—	—
$2,000 under $4,000	6,056,963	11,141,247	11,321,964	103,167	6,056,963	10,439,939	1,529,478	703,748	77,412	242,816	158,146	18,978
$4,000 under $6,000	6,382,991	20,701,533	20,783,691	752,658	6,382,991	14,169,507	4,808,652	4,628,044	509,085	2,720,242	1,727,201	207,264
$6,000 under $8,000	6,348,439	30,718,709	30,715,667	1,828,982	6,348,439	15,670,798	5,386,185	6,473,010	712,031	4,241,693	4,089,921	490,790
$8,000 under $10,000	6,634,169	43,748,958	43,697,884	3,327,671	6,634,169	17,488,351	6,309,370	8,764,735	964,121	5,225,278	5,777,220	693,266
$10,000 under $12,000	5,770,252	48,023,339	47,852,936	4,218,554	5,770,252	15,653,533	5,637,205	8,770,247	964,727	5,275,473	6,899,842	827,981
$12,000 under $14,000	5,394,916	54,592,813	54,318,587	5,363,323	5,394,916	14,814,236	5,310,337	8,627,034	948,974	5,147,665	7,856,508	942,781
$14,000 under $16,000	5,212,090	61,848,129	61,469,159	6,587,475	5,212,090	14,613,556	5,164,172	8,676,961	954,466	5,102,589	8,180,309	981,637
$16,000 under $18,000	4,647,403	63,073,992	62,575,837	7,161,089	4,647,403	13,338,239	4,614,773	7,922,695	871,496	4,564,057	7,572,332	908,680
$18,000 under $20,000	4,342,317	66,818,345	66,290,449	8,074,276	4,342,317	12,672,959	4,323,263	7,593,652	835,302	4,293,862	7,322,781	878,734
$20,000 under $25,000	8,956,766	161,717,718	160,270,252	20,847,560	8,956,766	27,241,323	8,934,807	16,437,806	1,808,159	8,888,266	16,036,610	1,924,393
$25,000 under $30,000	7,445,922	164,077,077	162,318,657	23,221,319	7,445,922	23,296,657	7,435,691	14,118,292	1,553,012	7,428,372	13,916,005	1,669,921
$30,000 under $40,000	11,625,435	320,091,716	317,269,863	50,380,171	11,625,435	38,191,933	11,609,008	23,306,360	2,563,700	11,597,200	23,159,364	2,779,124
$40,000 under $50,000	6,694,035	233,646,097	231,532,547	41,864,325	6,694,035	22,744,972	6,690,084	13,875,433	1,526,298	6,685,332	13,847,802	1,661,736
$50,000 under $75,000	5,616,867	259,467,072	256,562,099	55,632,566	5,616,867	19,259,141	5,612,790	11,779,953	1,295,795	5,610,783	11,777,699	1,413,324
$75,000 under $100,000	1,261,020	82,293,087	80,810,661	21,512,486	1,261,020	4,309,429	1,260,370	2,631,084	289,419	1,259,671	2,629,461	315,535
$100,000 under $200,000	905,145	90,834,865	89,041,008	29,214,748	905,145	3,068,289	903,960	1,870,434	205,748	903,669	1,867,101	224,052
$200,000 under $500,000	236,959	52,919,889	52,214,014	21,816,873	236,959	793,053	236,852	479,877	52,786	236,791	478,090	57,371
$500,000 under $1,000,000	40,918	21,269,595	21,162,641	9,822,649	40,918	139,123	40,907	84,915	9,341	40,902	84,840	10,181
$1,000,000 or more	17,181	32,087,247	32,047,855	15,711,690	17,181	57,235	17,170	34,796	3,828	17,168	34,689	4,163

Size of adjusted gross income	Tax generated at specified rate—Continued											
	14 percent			15 percent			16 percent			17 percent		
	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**73,545,238**	**234,388,990**	**32,814,459**	**23,131,186**	**44,128,851**	**6,619,328**	**54,072,716**	**179,017,702**	**28,642,832**	**4,881,476**	**13,635,046**	**2,317,958**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	58,281	20,131	2,818	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	727,983	256,770	35,948	*5,678	*2,169	*325	—	—	—	—	—	—
$6,000 under $8,000	3,508,428	4,404,998	616,700	301,812	69,087	10,363	*21,374	*7,853	*1,256	—	—	—
$8,000 under $10,000	4,052,103	8,028,084	1,123,932	3,186,781	3,504,492	525,674	166,877	132,282	21,165	—	—	—
$10,000 under $12,000	4,255,852	8,038,076	1,125,331	2,919,861	5,798,318	869,748	2,535,618	2,564,045	410,247	163,361	89,504	15,216
$12,000 under $14,000	4,763,760	9,741,356	1,363,790	2,615,443	5,370,136	805,520	2,561,635	5,605,463	896,874	565,610	845,637	143,758
$14,000 under $16,000	4,922,365	12,160,150	1,702,421	2,380,867	4,931,769	739,765	2,675,697	5,691,360	910,618	708,467	1,811,108	307,888
$16,000 under $18,000	4,471,029	12,988,868	1,818,441	1,968,859	4,093,942	614,091	3,110,745	6,268,763	1,003,002	581,097	1,748,229	297,199
$18,000 under $20,000	4,237,638	13,217,979	1,850,517	1,717,016	3,585,197	537,780	3,336,751	8,466,146	1,354,583	534,255	1,691,285	287,519
$20,000 under $25,000	8,817,426	30,250,409	4,235,057	2,848,061	5,937,845	890,677	7,588,196	24,614,773	3,938,364	884,563	2,791,197	474,503
$25,000 under $30,000	7,402,739	26,972,922	3,776,209	1,962,191	4,097,141	614,571	6,685,287	24,103,203	3,856,513	589,067	1,896,277	322,367
$30,000 under $40,000	11,585,265	46,038,212	6,445,350	1,884,548	3,938,703	590,805	10,932,888	42,641,587	6,822,654	593,064	1,915,597	325,651
$40,000 under $50,000	6,677,895	28,033,673	3,924,714	671,019	1,402,324	210,349	6,534,842	26,491,558	4,238,649	130,803	422,494	71,824
$50,000 under $75,000	5,607,592	23,898,791	3,345,831	430,383	898,948	134,842	5,508,959	22,624,679	3,619,949	91,112	294,292	50,030
$75,000 under $100,000	1,258,934	5,340,294	747,641	106,091	221,697	33,255	1,238,920	5,063,244	810,119	18,064	58,329	9,916
$100,000 under $200,000	903,101	3,784,067	529,769	92,896	194,153	29,123	884,828	3,586,337	573,814	17,373	56,110	9,539
$200,000 under $500,000	236,781	971,754	136,046	33,631	70,289	10,543	233,128	926,365	148,218	3,549	11,463	1,949
$500,000 under $1,000,000	40,898	172,250	24,115	3,818	7,980	1,197	40,206	163,459	26,153	689	2,225	378
$1,000,000 or more	17,168	70,207	9,829	2,231	4,661	699	16,765	66,587	10,654	402	1,298	221

Footnote(s) at end of table.

Table 2—All Returns with Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—Continued											
	18 percent			20 percent			22 percent			23 percent		
	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	**49,027,250**	**159,229,275**	**28,661,270**	**14,899,954**	**31,011,054**	**6,202,211**	**24,675,639**	**100,299,846**	**22,065,966**	**10,016,462**	**27,913,491**	**6,420,103**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	*8,517	*2,720	*490	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	50,088	39,371	7,087	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	1,725,036	1,412,227	254,201	*5,678	*7,134	*1,427	38,571	38,855	8,548	—	—	—
$14,000 under $16,000	2,539,858	4,494,305	808,975	1,224,814	849,350	169,870	35,568	55,196	12,143	—	—	—
$16,000 under $18,000	2,378,173	4,891,494	880,469	1,770,735	3,156,507	631,301	21,327	47,842	10,525	852,686	496,122	114,108
$18,000 under $20,000	2,472,714	5,229,349	941,283	1,904,799	3,650,579	730,116	*24,895	*50,997	*11,219	1,425,351	2,738,201	629,786
$20,000 under $25,000	6,972,178	16,408,033	2,953,446	3,450,035	7,649,813	1,529,963	467,945	428,454	94,260	2,639,443	7,926,856	1,823,177
$25,000 under $30,000	6,883,063	22,460,865	4,042,956	2,491,056	5,937,313	1,187,463	2,894,823	7,261,688	1,597,571	1,906,963	6,185,007	1,422,552
$30,000 under $40,000	11,336,344	43,644,565	7,856,022	2,466,533	6,006,697	1,201,339	8,214,000	33,510,867	7,372,391	1,865,348	6,167,002	1,418,411
$40,000 under $50,000	6,620,372	27,208,742	4,897,574	789,382	1,866,390	373,278	5,763,591	26,012,509	5,722,752	661,303	2,188,447	503,343
$50,000 under $75,000	5,589,380	23,316,988	4,197,058	518,528	1,234,876	246,975	5,044,075	22,991,817	5,058,200	427,158	1,418,883	326,343
$75,000 under $100,000	1,255,391	5,221,337	939,841	124,054	290,880	58,176	1,130,314	5,152,474	1,133,544	105,899	352,644	81,108
$100,000 under $200,000	901,616	3,708,530	667,535	110,028	259,596	51,919	790,421	3,609,036	793,988	92,658	308,284	70,905
$200,000 under $500,000	236,473	952,760	171,497	37,176	85,111	17,022	199,207	908,445	199,858	33,608	111,915	25,740
$500,000 under $1,000,000	40,882	168,932	30,408	4,506	10,615	2,123	36,369	165,831	36,483	3,817	12,711	2,923
$1,000,000 or more	17,165	69,056	12,430	2,630	6,193	1,239	14,533	65,838	14,484	2,228	7,419	1,706

Size of adjusted gross income	Tax generated at specified rate—Continued											
	24 percent			25 percent			26 percent			28 percent		
	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**1,603,478**	**6,263,723**	**1,503,294**	**19,310,456**	**89,680,929**	**22,420,232**	**6,942,749**	**28,584,143**	**7,431,877**	**14,216,827**	**63,376,983**	**17,745,555**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	*7,178	*5,095	*1,274	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	*20,880	*46,595	*11,649	—	—	—	*6,523	*4,208	*1,178
$18,000 under $20,000	—	—	—	*19,217	*49,260	*12,315	*8,517	*199	*52	*16,378	*21,864	*6,122
$20,000 under $25,000	304,221	445,187	106,845	54,815	146,865	36,716	1,989,576	3,769,249	980,005	50,813	117,117	32,793
$25,000 under $30,000	475,204	1,659,389	398,253	423,250	470,292	117,573	1,790,748	7,986,205	2,076,413	169,359	259,233	72,585
$30,000 under $40,000	566,723	2,765,454	663,709	6,081,330	21,493,709	5,373,427	1,837,025	9,635,030	2,505,108	2,196,828	5,247,668	1,469,347
$40,000 under $50,000	127,368	677,553	162,613	5,536,717	28,266,756	7,066,689	654,434	3,559,175	925,386	4,609,466	19,332,074	5,412,981
$50,000 under $75,000	90,039	495,766	118,984	5,002,889	27,310,061	6,827,515	424,545	2,331,682	606,237	4,971,990	26,372,438	7,384,283
$75,000 under $100,000	18,007	99,399	23,856	1,125,471	6,181,487	1,545,372	105,899	574,445	149,356	1,137,369	6,217,131	1,740,797
$100,000 under $200,000	17,281	95,391	22,894	788,712	4,337,927	1,084,482	92,352	509,277	132,412	803,739	4,410,078	1,234,822
$200,000 under $500,000	3,546	19,574	4,698	199,118	1,093,767	273,442	33,608	185,515	48,234	202,409	1,110,630	310,976
$500,000 under $1,000,000	689	3,803	913	36,350	199,770	49,942	3,817	21,068	5,478	37,024	203,154	56,883
$1,000,000 or more	400	2,208	530	14,529	79,344	19,836	2,228	12,299	3,198	14,929	81,388	22,789

Footnote(s) at end of table.

Table 2—All Returns with Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—Continued											
	30 percent			32 percent			33 percent			34 percent		
	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**3,715,326**	**15,325,832**	**4,597,750**	**340,427**	**1,374,055**	**439,698**	**8,983,180**	**67,629,266**	**22,317,658**	**1,987,277**	**8,116,594**	**2,759,642**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	—	—	—	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	—	—	—	—	—	—	—	—	—
$18,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	33,146	68,715	22,676	—	—	—
$25,000 under $30,000	854,310	1,516,608	454,983	—	—	—	40,685	151,425	49,970	*2,183	*2,755	*937
$30,000 under $40,000	1,574,329	6,902,631	2,070,789	106,265	206,862	66,196	88,367	239,237	78,948	776,291	1,976,752	672,096
$40,000 under $50,000	632,395	3,348,639	1,004,592	106,995	491,602	157,313	2,226,901	7,130,494	2,353,063	569,859	2,690,709	914,841
$50,000 under $75,000	419,995	2,288,297	686,489	87,361	457,641	146,445	4,455,092	36,839,363	12,156,990	410,307	2,190,862	744,893
$75,000 under $100,000	102,635	562,667	168,800	17,920	97,292	31,133	1,106,481	11,878,412	3,919,876	101,593	555,780	188,965
$100,000 under $200,000	92,020	488,581	146,574	17,274	95,324	30,504	782,862	8,580,148	2,831,449	87,410	480,958	163,526
$200,000 under $500,000	33,599	185,115	55,535	3,523	19,323	6,183	198,794	2,183,534	720,566	33,593	185,433	63,047
$500,000 under $1,000,000	3,815	21,021	6,306	689	3,803	1,217	36,327	399,301	131,769	3,815	21,059	7,160
$1,000,000 or more	2,228	12,273	3,682	400	2,208	707	14,525	158,637	52,350	2,226	12,288	4,178

Size of adjusted gross income	Tax generated at specified rate—Continued								
	35 percent			38 percent			42 percent		
	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Total	**183,546**	**1,273,204**	**445,621**	**5,154,645**	**46,307,453**	**17,596,832**	**2,452,746**	**37,060,085**	**15,565,236**
Under $2,000	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	—	—	—	—	—	—
$18,000 under $20,000	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	*15,483	*27,378	*10,404	—	—	—
$30,000 under $40,000	*6,547	*14,010	*4,903	123,748	247,122	93,906	*11,117	*20,503	*8,611
$40,000 under $50,000	60,218	157,915	55,270	400,434	1,638,762	622,730	50,108	144,526	60,701
$50,000 under $75,000	77,623	681,637	238,573	2,328,070	14,581,603	5,541,009	474,938	3,186,608	1,338,375
$75,000 under $100,000	17,362	183,573	64,251	1,136,670	13,942,396	5,298,110	780,205	7,854,456	3,298,871
$100,000 under $200,000	17,252	185,961	65,087	861,404	11,903,928	4,523,493	843,789	18,649,493	7,832,787
$200,000 under $500,000	3,455	38,107	13,337	231,954	3,173,054	1,205,761	234,657	5,755,253	2,417,206
$500,000 under $1,000,000	689	7,589	2,656	40,132	563,712	214,211	40,784	1,028,143	431,820
$1,000,000 or more	400	4,412	1,544	16,750	229,498	87,209	17,148	421,104	176,864

Footnote(s) at end of table.

Table 2—All Returns with Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—Continued											
	45 percent			48 percent			49 percent			50 percent		
	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate	Number of returns	Modified taxable income	Tax generated at rate
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	**773,989**	**14,619,020**	**6,578,559**	**293,604**	**4,976,093**	**2,388,524**	**453,099**	**17,023,938**	**8,341,729**	**341,059**	**62,862,926**	**31,431,463**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	—	—	—	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	—	—	—	—	—	—	—	—	—
$18,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $75,000	6,522	45,661	20,548	72,104	281,260	135,005	*1,337	*3,156	*1,547	—	—	—
$75,000 under $100,000	22,732	154,923	69,716	82,613	1,158,859	556,252	5,279	43,147	21,142	8,833	35,823	17,911
$100,000 under $200,000	494,066	8,297,870	3,734,041	94,951	2,330,121	1,118,458	204,739	4,377,611	2,145,029	82,780	1,986,402	993,201
$200,000 under $500,000	198,840	4,848,327	2,181,747	36,823	1,009,889	484,747	191,094	9,829,660	4,816,534	191,927	16,787,713	8,393,857
$500,000 under $1,000,000	36,925	908,104	408,647	4,492	123,726	59,389	36,154	1,979,804	970,104	40,420	14,665,702	7,332,851
$1,000,000 or more	14,904	364,134	163,860	2,621	72,238	34,674	14,496	790,559	387,374	17,099	29,387,285	14,693,643

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