

Individual Income Tax Rates, 1986

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Tax Year 1986 marked the final year of individual income tax adjustments under the Economic Recovery Tax Act of 1981 (ERTA). Foremost among the changes under ERTA was a series of tax rate cuts, effective over the first 4 years of the Act, 1981–1984. For 1985 and 1986, the primary changes involved indexing for inflation; tax rate brackets, the standard deduction (or “zero bracket amount”), and personal exemption amounts were indexed to offset inflation as measured by the Consumer Price Index (CPI) [1,2]. The Tax Reform Act of 1986, which took effect in 1987, replaced ERTA by establishing new tax rates for 1987 and 1988, and indexing for succeeding years.

Figures A and B present summary tax statistics for 1980 and the subsequent 6 years of policy change under ERTA. Individual income tax totaled roughly \$367 billion for 1986, or 13 percent more than 1985. For returns that showed some tax liability, or “taxable returns,” the average income tax was \$4,374, an increase of more than \$443 from 1985. The average tax rate for taxable returns increased to 15.05 percent of adjusted gross income (AGI), the highest rate since 1982. (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.)

TAX RATES FOR 1986

“Taxable income” was the base used to determine initial tax liability. For 1986, taxable income equalled AGI less the personal exemption amount, and less either allowable charitable contributions for non-itemizers or total allowable itemized deductions for all other taxpayers.

Taxes were calculated on taxable income according to tax rate schedules that varied with taxpayer filing status. There were separate rate schedules for single persons, married persons filing joint returns, married persons filing separate returns from their spouses, and heads of household [3]. The rates for each filing status ranged from 0 to 50 percent [4].

Taxpayers used one of two methods when figuring their initial tax liability. Depending on the amount and computation of taxable income, they used either the tax rate schedules or the tax tables to determine tax. The tax rate schedules had to be used by persons with taxable income of \$50,000 or more. The tax table simplified the calculation of tax for those with taxable income under \$50,000. Those who could use income averaging needed an additional income computation, and were required to use the tax rate schedules [5].

Although taxpayers used either the tax table or tax rate schedules to figure tax, the two methods could show slightly different results for the same taxable income amount. The amounts shown in the tax tables were based on the same computations as the tax rate schedules, but used the midpoints of broad “taxable income brackets” (generally \$50 wide) to derive tax. Each amount in the tax table was rounded to the nearest whole dollar. Figure C demonstrates the slightly different amounts of tax derived when both methods are used for a single taxpayer with a \$25,000 AGI, one exemption, no itemized deductions, and \$23,920 of taxable income.

Figure A.—Adjusted Gross Income, Total Income Tax, Average Tax Rate, and Average Total Income Tax, Tax Years 1980–1986

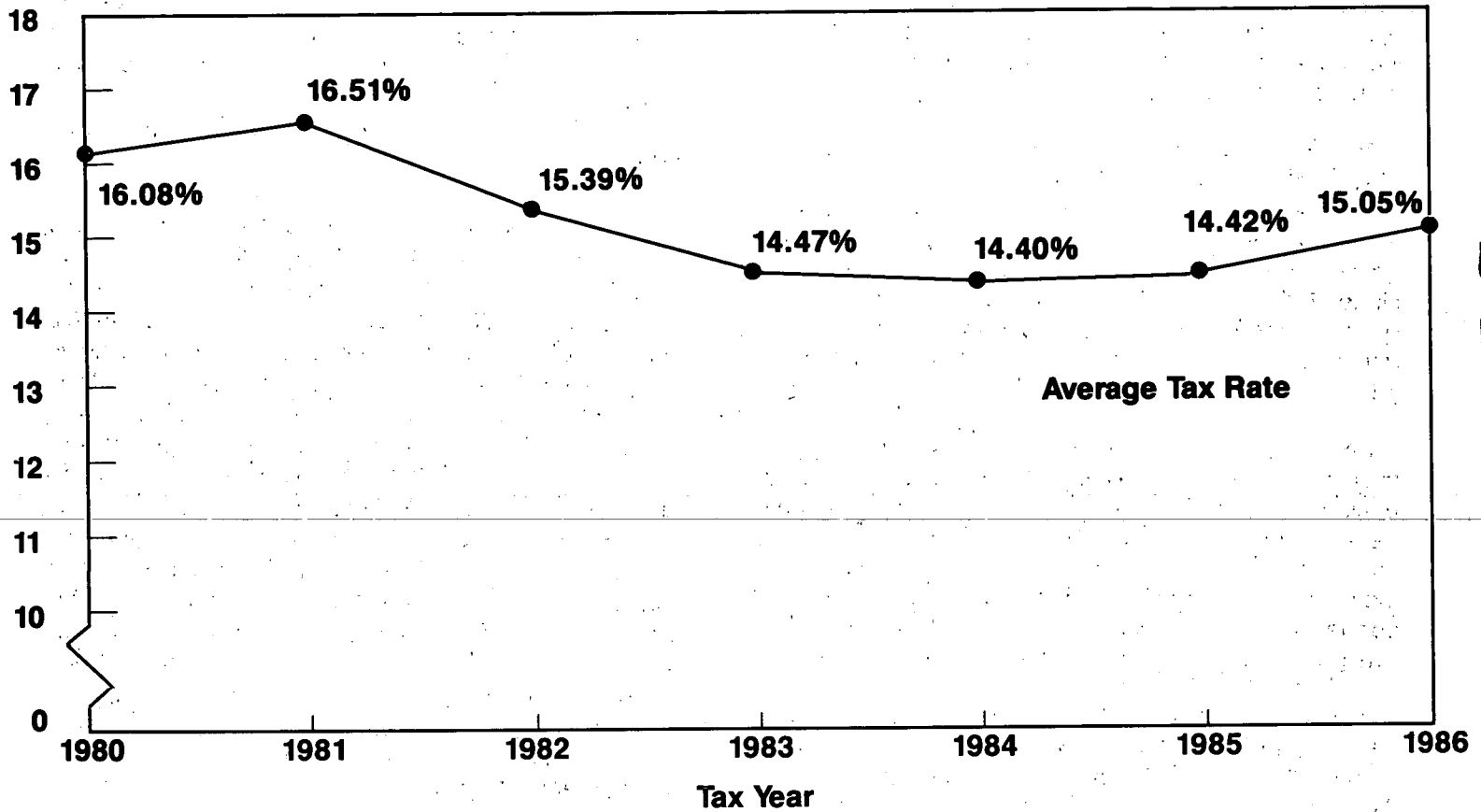
Tax year	Total number of returns	Taxable returns					
		Number of returns	Adjusted gross income (billions)	Total income tax (billions)	Average tax rate ²	Average per return ¹	
						Adjusted gross income (dollars)	Total income tax (dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1980.....	93,902,469	73,906,244	\$1,556	\$250	16.08%	\$21,055	\$3,387
1981.....	95,396,123	76,724,724	1,721	284	16.51	22,433	3,703
1982.....	95,337,432	77,035,300	1,804	278	15.39	23,415	3,604
1983.....	96,321,310	78,016,323	1,895	274	14.47	24,292	3,514
1984.....	99,438,708	81,639,509	2,097	302	14.40	25,687	3,698
1985.....	101,660,287	82,846,420	2,259	326	14.42	27,268	3,931
1986.....	103,045,170	83,967,413	2,440	367	15.05	29,062	4,374

¹ The average AGI, average total income tax, and average tax rate were calculated from unrounded data.

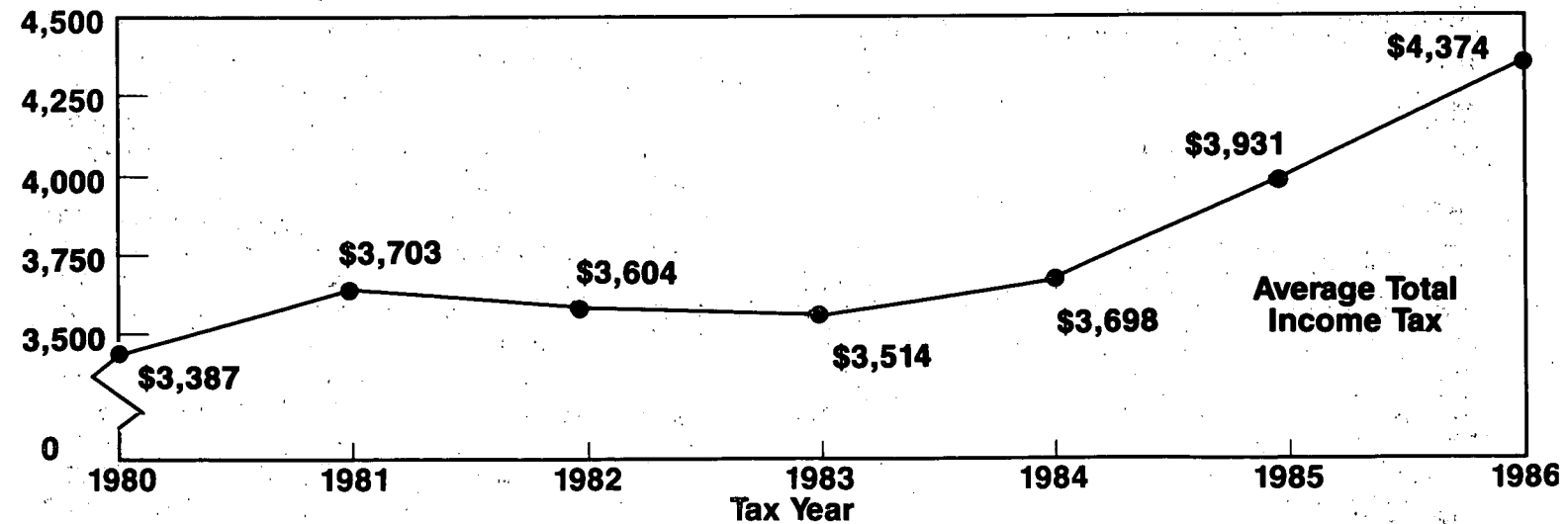
² Average tax rate is “Total income tax” as a percentage of adjusted gross income.

Figure B
Taxable Returns: Average Tax Rate and
Average Total Income Tax, Tax Years 1980-1986

Percentage



Dollars per Return



MARGINAL TAX RATES

As shown in Figure C, different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. Since tax rates increase with income (from 0 to 50 percent), the marginal rate is the highest rate applied to taxable income. In Figure C, the taxpayer had portions of income taxed at ten rates ranging from 0 to 26 percent. The marginal rate was 26 percent for this taxpayer.

Tables 1 and 2 present 1986 marginal tax rate data. These data are based only on income included in AGI. Therefore, they do not include income from such sources as tax-exempt interest on state and local government obligations, from the portion of long-term capital gains excluded from AGI, and from the dividend exclusion. Consequently, income from these sources did not directly determine the marginal rates presented in Tables 1 and 2 [6].

Returns are classified by two different methods in Table 1. In columns 1 through 9, a return is classified by its marginal or highest tax rate. For example, column 1 shows that there were 8,877,093 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 percentage rates totaled \$17.3 billion, of which \$2.8 billion of tax was generated solely at the 18 percent marginal rate.

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 49,706,032 returns had some income taxed at the 18 percent rate; \$167.5 billion of income was taxed at this rate, generating \$30.2 billion of income tax.

Figure C.—Example of the Income Tax Calculation for a Single Person who did not Itemize Deductions, Tax Year 1986

Adjusted gross income.....	\$25,000.00
Exemption amount.....	- 1,080.00
Taxable income.....	\$23,920.00

Tax Based on Tax Rates for Single Taxpayers

First	\$2,480 of taxable income taxed at 0%.....	\$0.00
Next	\$1,190 of taxable income taxed at 11%.....	130.90
Next	\$1,080 of taxable income taxed at 12%.....	129.60
Next	\$2,260 of taxable income taxed at 14%.....	316.40
Next	\$2,160 of taxable income taxed at 15%.....	324.00
Next	\$2,480 of taxable income taxed at 16%.....	396.80
Next	\$2,270 of taxable income taxed at 18%.....	408.60
Next	\$2,270 of taxable income taxed at 20%.....	454.00
Next	\$3,450 of taxable income taxed at 23%.....	793.50
Next	\$4,280 of taxable income taxed at 26%.....	1,112.80

Tax on \$23,920 of taxable income based on tax rate schedule for single taxpayers.....	\$4,066.60
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Tax Based on Tax Table

Tax on \$23,920 of taxable income from the 1986 tax table.....	\$4,068.00
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The amount of tax generated by each specific tax rate, from 11 to 50 percent, as well as the corresponding number of returns and the amount of "modified taxable income" (defined below), are presented in Table 2. These data are classified by size of AGI. For example, column 1 shows that 4,845,857 returns with taxable income had an AGI between \$14,000 and \$16,000; column 7 shows that 4,790,470 of these returns had a portion of income taxed at the 11 percent rate. These returns had roughly \$8.5 billion of modified taxable income at the 11 percent rate (column 8), and the 11 percent bracket generated nearly \$0.9 million of tax (column 9).

All returns included in Tables 1 and 2 had some amount of taxable income. Of the 103,045,170 individual tax returns filed for 1986, there were 97,358,296 that had taxable income, while 5,686,874 did not. "Modified taxable income," which served as the income amount used to compute income tax before credits and tax rate data in Tables 1 and 2, was developed solely for the statistics in these tables. This term was necessary because of returns with the income averaging computation. For taxpayers who did not use income averaging, modified taxable income was identical to taxable income. However, for taxpayers who used the income averaging computation, modified taxable income was computed by imputing a hypothetical taxable income amount necessary to yield the given amount of tax reported, using the tax rate schedules, as if income averaging had not been used.

DERIVATION OF TAX

Tables 1 and 2 include two amounts of income tax: "tax generated" and "income tax after credits." Both were used to determine the total income tax amount. Tax generated was the initial tax computed when tax rates were applied to modified taxable income. Column 5 in Table 1 shows that nearly \$366 billion of tax was generated by applying tax rates to taxable income. For most taxpayers, tax generated was equal to "income tax before credits." Income tax after credits was derived by adding three more taxes to tax generated from the tax rate schedules, and then subtracting tax credits. Total income tax after credits, shown in column 7 of Table 1, amounted to more than \$360 billion.

Figure D shows the derivation of aggregate tax for 1986. "Total income tax," which is not shown in Tables 1 and 2, is the sum of income tax after credits and the alternative minimum tax [7]. More than 609,000 returns reported \$6.7 billion of alternative minimum tax for 1986. 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 [8].

Individual Income Tax Rates, 1986

Figure D.—Derivation of 1986 Tax as Shown in Statistics of Income

	TAX
TAX GENERATED FROM TAX RATE SCHEDULES OR TAX TABLE	\$365.8 billion
PLUS: Taxes from special computations, total	\$ 1.8 billion
— Tax on accumulation distribution of trusts	
— 10-year averaging tax for qualified retirement plans	
— Multiple recipient 10-year averaging tax	
EQUALS:	
INCOME TAX BEFORE CREDITS	\$367.6 billion
LESS: Tax credits, total	\$ 7.0 billion
— Child-care credit	
— Foreign tax credit	
— General business credit	
— Elderly or disabled credit	
— Political contributions credit	
— Earned income credit	
— Other credits	
EQUALS:	
INCOME TAX AFTER CREDITS	\$360.6 billion
PLUS: Alternative minimum tax	\$ 6.7 billion
EQUALS:	
TOTAL INCOME TAX	\$367.3 billion

DEFINITIONS

Brief definitions of the major tax concepts discussed in this article follow. For more extensive definitions, see *Statistics of Income—1986, Individual Income Tax Returns*.

Adjusted Gross Income.—Adjusted gross income (AGI) is computed by subtracting statutory adjustments (primarily business, investment or employee-related deductions, such as payments to an Individual Retirement Arrangement (or IRA), from "total income" recognized under the tax code. Total income includes the net amounts from sources such as salaries and wages, business income, rents and royalties, and capital and ordinary gains from asset sales. For 1986 it excluded most social security benefits and a certain portion of capital gains, among other items.

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

Marginal Tax Rate—The marginal tax rate presented in this article was the highest tax rate that applied to the last dollar of income included in AGI on a given return. (See Footnote 7 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 most taxpayers, modified taxable income was the same as taxable income. However, taxable income was modified to take into account returns with income averaging.

Taxable Income—For 1986, taxable income was AGI less the personal exemption amount, and less either allowable charitable contributions for non-itemizers or total allowable itemized deductions (in excess of the "zero bracket amount") for all others.

Taxable Returns—For 1986, a return was considered "taxable" if it showed an amount of income tax, after tax credits or if it had "total income tax." The following other taxes were not included in this computation of tax: self-employment tax; social security tax on tip income; and the penalty tax on premature distributions from, and excess contributions to, individual retirement arrangements (IRA's).

Tax Generated—This was tax calculated from the tax rate schedules (or tax tables) on modified taxable income. It did not take into account the alternative minimum tax or tax credits. 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 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 1987. 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 89,088 returns being selected from a population of 103,045,170.

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

Figure E.—Coefficients of Variation for Frequency Estimates, 1986

Estimated number of returns	Approximate coefficient of variation
19,796,900	0.02
3,167,504	0.05
791,876	0.10
197,969	0.20
87,986	0.30
31,675	0.50

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.

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 issue of the Bulletin.

NOTES AND REFERENCES

- [1] For further information on tax law changes for 1986, see *Statistics of Income—1986, Individual Income Tax Returns*.
- [2] 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*. For further information on ERTA, see *General Explanation of the Economic Recovery Tax Act of 1981*, August 1987, prepared by the Joint Committee on Taxation.
- [3] Taxpayers who did not remarry after the death of a spouse, and who had a dependent living with them, could qualify for surviving spouse status if their spouse had died within 2 years prior to Tax Year 1986. Those who qualified could use the married filing joint tax rates when calculating their 1986 tax.
- [4] The 1986 tax rate schedules were published in the *Instructions for Preparing Form 1040*; they are reproduced in *Statistics of Income—1986, Individual Income Tax Returns*.
- [5] For 1986, the income averaging computation permitted part of an unusually large increase in a taxpayer's annual income to be taxed as if it had been received over a 4 year period. The result was 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 were used, income tax had to be computed from the tax rate schedules rather than from the tax tables.
- [6] For the tables presented in this article, the marginal tax rate was the rate at which the taxpayer's last dollar of modified taxable income was taxed. The last dollar did not include income "exclusions" from AGI.
- The calculation of an "effective" marginal tax rate for a given return depends upon: (1) the type(s) of income (e.g., salaries and wages, long-term capital gains) reported on the return, (2) the order in which that income was assumed to be "stacked" (described below), (3) the type of tax computation used (regular or income averaging), and (4) 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" or ordered. 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.
- In contrast, 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 5, and the alternative minimum tax is discussed in the "Derivation of Tax" section of the article.
- [7] Total income tax did not include certain other taxes reported on the individual income tax return, such as self-employment tax (social security tax for self-employed persons), tax from recapture of prior-year investment credit, and the social security tax on tip income. These taxes were included in "total tax liability," which is shown in *Statistics of Income—1986, Individual Income Tax Returns*. For Tax Year 1986, total tax liability equalled \$381 billion, and was reported on 85,803,688 returns.
- [8] The alternative minimum tax was computed on separately-determined "alternative minimum taxable income," which included certain income and deduction "tax preferences." The alternative minimum tax was the excess of the 20 percent tax on alternative minimum taxable income over tax generated on regularly-determined taxable income.

Table 1.—Returns with Modified Taxable Income: 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 ¹	Income tax generated at rate ¹
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of adjusted gross income	As a percentage of modified taxable income			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All marginal rates	97,358,296	2,508,406,247	1,939,308,023	310,652,210	365,761,670	99,789,217	360,500,996	14.4	18.6	97,358,296	1,939,308,023	365,761,670
0 percent	10,818,589	43,718,131	15,883,137	15,883,137	—	—	41,066	0.1	0.3	97,358,296	281,591,770	—
11 percent	6,764,095	45,520,276	25,100,399	5,924,515	646,189	651,697	451,610	1.0	1.8	86,539,707	153,243,162	16,856,748
12 percent	5,916,203	52,184,138	32,515,533	4,833,101	1,733,575	579,972	1,388,178	2.7	4.3	79,775,612	138,094,218	16,571,306
14 percent	10,359,803	124,417,615	85,191,877	17,450,214	6,637,218	2,443,030	6,181,953	5.0	7.3	73,859,409	243,611,000	34,105,540
15 percent	3,811,370	37,133,702	30,609,865	3,913,205	2,781,242	586,981	2,734,834	7.4	8.9	23,415,492	46,258,108	6,938,716
16 percent	8,544,174	147,916,838	110,676,895	15,304,632	11,379,797	2,448,741	11,141,640	7.5	10.1	54,624,118	187,442,543	29,990,807
17 percent	1,438,030	21,502,672	15,818,352	2,333,367	1,621,106	396,672	1,338,560	6.2	8.5	5,064,118	14,444,501	2,455,565
18 percent	8,877,093	191,985,648	147,703,436	15,795,402	17,307,553	2,843,172	16,763,827	8.7	11.3	49,706,032	167,521,881	30,153,939
20 percent	3,511,964	65,156,144	55,025,643	4,279,459	7,122,437	855,892	6,995,370	10.7	12.7	15,665,787	33,857,821	6,771,564
22 percent	5,567,590	175,825,880	133,750,745	13,158,556	17,791,923	2,894,882	17,378,945	9.9	13.0	25,163,152	105,530,346	23,216,676
23 percent	3,011,257	61,594,690	53,593,430	4,873,866	7,616,314	1,120,989	7,597,868	12.3	14.2	10,468,074	30,599,885	7,037,973
24 percent	863,211	24,504,019	19,290,202	2,348,871	2,921,298	563,729	2,800,663	11.4	14.5	1,685,749	7,053,788	1,692,909
25 percent	5,737,316	216,176,714	167,028,883	15,625,910	25,227,654	3,906,477	24,776,414	11.5	14.8	19,595,562	94,233,396	23,558,349
26 percent	3,426,577	87,644,942	76,010,051	8,777,775	12,385,793	2,282,221	12,387,813	14.1	16.3	7,456,817	31,830,747	8,275,994
28 percent	4,889,100	212,448,541	166,792,832	13,119,406	28,299,660	3,673,434	27,966,334	13.2	16.8	14,680,784	68,559,410	19,196,635
30 percent	1,842,491	59,156,680	51,129,721	4,458,004	9,503,615	1,337,401	9,516,655	16.1	18.6	4,030,240	16,971,929	5,091,579
32 percent	181,332	7,537,722	6,043,900	415,772	1,165,997	133,047	1,150,795	15.3	19.0	395,762	1,642,311	525,540
33 percent	5,021,742	269,107,828	213,377,045	24,311,906	41,703,198	8,022,929	41,433,600	15.4	19.4	9,395,922	73,874,453	24,378,570
34 percent	973,982	37,574,225	32,628,474	2,374,499	6,797,905	807,330	6,794,485	18.1	20.8	2,187,749	9,317,246	3,167,864
35 percent	123,390	6,420,606	5,130,354	590,697	1,136,663	206,744	1,129,588	17.6	22.0	214,430	1,632,194	571,268
38 percent	2,884,346	188,878,923	150,901,309	16,272,696	35,030,405	6,183,624	34,796,819	18.4	23.1	5,587,947	52,512,295	19,954,672
42 percent	1,579,796	135,035,190	107,475,891	14,481,787	29,470,529	6,082,350	29,177,820	21.6	27.1	2,794,641	43,624,959	18,322,483
45 percent	356,285	46,156,672	39,985,674	3,817,590	11,434,725	1,717,915	11,418,429	24.7	31.7	917,626	18,022,986	8,110,344
48 percent	169,394	14,824,232	12,168,037	1,882,148	3,919,317	903,431	3,902,846	26.3	32.1	315,799	6,069,331	2,913,279
49 percent	285,528	50,364,264	40,008,177	6,629,325	14,421,865	3,248,369	14,359,180	28.5	35.9	542,761	21,142,881	10,360,012
50 percent	403,638	185,619,958	149,468,161	91,796,371	67,705,692	45,898,185	66,875,611	36.0	44.7	403,638	91,796,371	45,898,185

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 ¹	Income tax generated at rate ¹
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of adjusted gross income	As a percentage of modified taxable income			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All marginal rates	45,966,740	1,735,344,083	1,314,517,761	215,856,213	264,897,765	75,062,926	261,312,063	15.1	19.9	45,966,740	1,314,517,761	264,897,765
0 percent	2,579,641	19,286,850	5,406,788	5,406,788	—	—	35,340	0.2	0.7	45,966,740	164,637,441	—
11 percent	2,081,482	21,852,592	10,063,941	2,433,502	265,752	267,685	197,961	0.9	2.0	43,387,099	96,197,253	10,581,698
12 percent	2,135,056	26,667,852	14,926,411	2,258,298	802,029	270,996	724,372	2.7	4.9	41,305,617	90,783,766	10,894,052
14 percent	4,712,465	77,454,179	49,841,583	11,223,375	4,020,746	1,571,272	3,851,006	5.0	7.7	39,170,561	171,108,940	23,955,252
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	4,722,065	101,225,420	71,196,175	10,602,701	7,217,772	1,696,432	7,011,983	6.9	9.8	34,458,096	142,333,319	22,773,331
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	4,934,057	129,849,588	96,159,593	11,019,566	11,239,410	1,983,522	10,902,486	8.4	11.3	29,736,031	123,372,508	22,207,051
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	5,504,151	174,899,399	133,008,800	13,108,096	17,695,377	2,883,781	17,282,321	9.9	13.0	24,801,974	104,772,756	23,050,006
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	5,670,934	214,990,112	166,060,217	15,538,465	25,081,688	3,884,616	24,630,651	11.5	14.8	19,297,823	93,484,270	23,371,067
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	4,397,156	195,846,390	153,659,595	11,842,911	26,025,837	3,316,015	25,724,491	13.1	16.7	13,626,889	64,544,687	18,072,512
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	4,939,132	266,961,334	211,629,201	24,128,151	41,364,452	7,962,290	41,095,269	15.4	19.4	9,229,733	73,212,627	24,160,167
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	2,293,039	161,177,999	127,629,038	14,374,788	29,613,791	5,462,419	29,357,456	18.2	23.0	4,290,601	44,997,413	17,099,017
42 percent	1,134,504	108,006,664	85,278,777	11,866,319	23,534,734	4,983,854	23,225,033	21.5	27.2	1,997,562	35,703,981	14,995,672
45 percent	332,588	44,037,411	34,343,353	3,639,233	10,931,470	1,637,655	10,899,986	24.8	31.7	863,058	17,261,703	7,767,766
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	280,236	49,879,171	39,628,939	6,562,225	14,284,507	3,215,490	14,221,907	28.5	35.9	530,470	20,875,609	10,229,049
50 percent	250,234	143,209,121	115,685,350	71,853,795	52,820,200	35,926,897	52,151,802	36.4	45.1	250,234	71,853,795	35,926,897

Footnote(s) at end of table.

Table 1.—Returns with Modified Taxable Income: 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	Separate returns of husbands and wives											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits			Number of returns	Income taxed at rate ¹	Income tax generated at rate ¹
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of adjusted gross income	As a percentage of modified taxable income			
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All marginal rates	913,589	16,629,743	12,751,307	3,113,258	2,979,013	1,266,837	2,938,037	17.7	23.0	913,589	12,751,307	2,979,013
0 percent	75,623	251,351	81,482	81,482	—	—	5,403	(²)	(³)	913,589	1,619,150	—
11 percent	88,106	423,886	210,661	49,798	5,341	5,478	5,403	1.3	2.6	837,966	900,889	99,098
12 percent	55,136	393,722	199,291	36,431	11,128	4,372	10,769	2.7	5.4	749,860	821,469	98,576
14 percent	132,824	966,551	667,845	125,816	51,796	17,614	51,448	5.3	7.7	694,724	1,429,424	200,119
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	87,898	891,337	639,558	77,493	63,465	12,399	58,409	6.6	9.1	561,900	1,127,408	180,385
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	112,824	1,337,379	1,074,716	106,527	124,096	19,175	119,643	8.9	11.1	474,002	924,595	166,427
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	63,439	926,481	741,945	50,460	96,546	11,101	96,624	10.4	13.0	361,178	757,590	166,670
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	66,382	1,186,602	968,666	87,445	145,966	21,861	145,763	12.3	15.0	297,739	749,126	187,282
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	65,168	1,519,547	1,133,952	92,557	191,506	25,916	186,029	12.2	16.4	231,357	567,026	158,767
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	82,610	2,146,494	1,747,844	183,755	338,746	60,639	338,332	15.8	19.4	166,189	661,827	218,403
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	28,921	948,903	791,584	83,080	181,699	31,571	181,616	19.1	22.9	83,579	502,034	190,773
42 percent	37,915	1,639,191	1,362,901	137,496	367,166	57,748	366,337	22.3	26.9	54,658	368,716	154,861
45 percent	4,452	298,809	222,012	16,479	69,633	7,415	68,736	23.0	31.0	16,743	174,295	78,433
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	5,292	485,092	379,238	67,100	137,358	32,879	137,273	28.3	36.2	12,291	267,272	130,963
50 percent	6,999	3,214,397	2,529,612	1,917,338	1,194,566	958,669	1,171,656	36.5	46.3	6,999	1,917,338	958,669

Tax rate classes	Returns of heads of households											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits			Number of returns	Income taxed at rate ¹	Income tax generated at rate ¹
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of adjusted gross income	As a percentage of modified taxable income			
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
All marginal rates	9,428,313	161,327,969	118,055,236	17,765,737	17,067,033	4,006,076	15,628,950	9.7	13.2	9,428,313	118,055,236	17,067,033
0 percent	1,050,270	4,773,196	1,354,383	1,354,383	—	—	1,329	(²)	0.1	9,428,313	22,131,930	—
11 percent	1,140,224	7,999,504	4,189,346	1,364,491	149,181	150,094	26,444	0.3	0.6	8,378,043	17,794,340	1,957,377
12 percent	1,104,804	10,549,733	6,439,836	1,201,578	418,673	144,189	167,085	1.6	2.6	7,237,819	15,062,192	1,807,463
14 percent	1,068,897	12,885,204	8,645,726	1,166,013	717,758	163,242	458,193	3.6	5.3	6,133,015	13,218,613	1,850,606
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	—	—	—	—	—	—	—	—	—	—	—	—
17 percent	1,438,030	21,502,672	15,818,352	2,333,367	1,621,106	396,672	1,338,650	6.2	8.5	5,064,118	14,444,501	2,455,565
18 percent	1,110,010	20,605,991	15,895,887	1,772,597	1,895,679	319,068	1,700,598	8.3	10.7	3,626,088	10,478,227	1,886,081
20 percent	830,329	18,855,285	14,717,488	1,278,465	1,952,635	255,693	1,806,910	9.6	12.3	2,516,078	7,094,299	1,418,860
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	863,211	24,504,019	19,290,202	2,348,871	2,921,298	563,729	2,800,663	11.4	14.5	1,685,749	7,053,788	1,692,909
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	426,776	15,082,604	11,999,285	1,183,938	2,082,317	331,503	2,055,814	13.6	17.1	822,538	3,447,697	965,355
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	181,332	7,537,722	6,043,900	415,772	1,165,997	133,047	1,150,795	15.3	19.0	395,762	1,642,311	525,540
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	123,390	6,420,606	5,130,354	590,697	1,136,663	206,744	1,129,588	17.6	22.0	214,430	1,632,194	571,268
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	53,215	3,571,790	2,876,199	317,251	744,114	133,246	740,766	20.7	25.8	91,040	965,950	405,699
45 percent	19,245	1,820,452	1,420,309	161,878	433,621	72,845	449,707	24.7	31.7	37,825	586,989	264,145
48 percent	7,314	960,941	754,316	110,634	264,596	53,104	262,434	27.3	34.8	18,580	432,841	207,764
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	11,266	4,258,251	3,479,653	2,165,802	1,563,394	1,082,901	1,539,974	36.2	44.3	11,266	2,165,802	1,082,901

Footnote(s) at end of table.

Table 1.—Returns with Modified Taxable Income: 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	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 ¹	Income tax generated at rate ¹
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of adjusted gross income	As a percentage of modified taxable income			
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
All marginal rates.....	41,049,654	595,104,453	493,983,718	73,915,002	80,817,858	19,453,378	80,621,946	13.5	16.3	41,049,654	493,983,718	80,817,858
0 percent.....	7,113,055	19,406,734	9,040,483	9,040,483	—	—	4,398	(²)	(²)	41,049,654	93,203,249	—
11 percent.....	3,454,283	15,244,294	10,636,451	2,076,724	225,915	228,440	221,803	1.5	2.1	33,936,599	38,350,680	4,218,575
12 percent.....	2,621,207	14,572,831	10,949,995	1,336,793	501,745	160,415	485,952	3.3	4.4	30,482,316	31,426,791	3,771,215
14 percent.....	4,445,617	33,111,681	26,036,724	4,935,010	1,846,918	690,901	1,821,308	5.5	7.0	27,861,109	57,854,022	8,099,563
15 percent.....	3,811,370	37,133,702	30,609,865	3,913,205	2,781,242	586,981	2,734,834	7.4	8.9	23,415,492	46,258,108	6,938,716
16 percent.....	3,734,211	45,800,080	38,841,162	4,624,438	4,098,560	739,910	4,071,247	8.9	10.5	19,604,122	43,981,817	7,037,091
17 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
18 percent.....	2,720,202	40,192,689	34,573,240	2,896,712	4,048,367	521,408	4,041,100	10.1	11.7	15,869,911	32,746,551	5,894,379
20 percent.....	2,681,635	46,300,858	40,308,155	3,000,994	5,169,803	600,199	5,188,460	11.2	12.9	13,149,709	26,763,522	5,352,704
22 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
23 percent.....	3,011,257	61,594,690	53,593,430	4,873,866	7,616,314	1,120,989	7,597,868	12.3	14.2	10,468,074	30,599,885	7,037,973
24 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
25 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
26 percent.....	3,426,577	87,644,942	76,010,051	8,777,775	12,385,793	2,282,221	12,387,813	14.1	16.3	7,456,817	31,830,747	8,275,994
28 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
30 percent.....	1,842,491	59,156,680	51,129,721	4,458,004	9,503,615	1,337,401	9,516,655	16.1	18.6	4,030,240	16,971,929	5,091,579
32 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
33 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
34 percent.....	973,982	37,574,225	32,628,474	2,374,499	6,797,905	807,330	6,794,485	18.1	20.8	2,187,749	9,317,246	3,167,864
35 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
38 percent.....	562,386	26,752,021	22,480,688	1,814,828	5,234,914	689,634	5,257,748	19.7	23.4	1,213,767	7,012,848	2,664,882
42 percent.....	354,162	21,817,545	17,958,013	2,160,721	4,824,515	907,503	4,845,685	22.2	27.0	651,381	6,586,312	2,766,251
45 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
48 percent.....	162,080	13,863,291	11,413,721	1,771,514	3,654,720	850,327	3,640,411	26.3	31.9	297,219	5,636,489	2,705,515
49 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
50 percent.....	135,139	34,938,190	27,773,546	15,859,436	12,127,532	7,929,718	12,012,178	34.4	43.3	135,139	15,859,436	7,929,718

(¹) Because of how the data were processed, the detail for these columns do not add to totals.

(²) Less than \$500

(³) Less than 0.05 percent

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

Table 2.—Returns with Modified 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	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	97,358,296	1,947,024,584	1,939,308,023	365,761,670	97,358,296	281,591,770	86,539,707	153,243,182	16,856,748	79,775,612	138,094,218	16,571,306
Under \$2,000	2,496,763	1,647,919	1,647,919	8,730	2,496,763	1,567,589	195,471	80,330	8,836	—	—	—
\$2,000 under \$4,000	5,989,239	10,746,808	10,751,225	69,541	5,989,239	10,126,725	1,097,208	509,963	56,096	195,472	109,756	13,171
\$4,000 under \$6,000	6,500,508	20,826,614	20,842,848	677,874	6,500,508	14,820,191	4,887,405	4,578,364	503,620	2,285,129	1,311,242	157,349
\$6,000 under \$8,000	6,247,798	29,234,281	29,246,167	1,635,790	6,247,798	15,667,716	5,084,768	6,203,970	682,437	3,954,467	3,943,918	473,270
\$8,000 under \$10,000	6,233,540	40,174,761	40,220,550	2,946,136	6,233,540	16,854,632	5,780,072	8,133,418	894,676	4,731,492	5,214,545	625,745
\$10,000 under \$12,000	5,650,830	45,946,292	45,966,275	3,926,358	5,650,830	15,785,549	5,485,941	8,713,003	958,430	5,026,081	6,425,982	771,118
\$12,000 under \$14,000	5,460,140	54,843,965	54,780,196	5,302,823	5,460,140	15,466,658	5,380,061	8,889,072	977,798	5,197,648	7,812,934	937,552
\$14,000 under \$16,000	4,845,857	56,465,589	56,434,153	5,858,014	4,845,857	14,188,532	4,790,470	8,472,768	932,005	4,704,855	7,904,317	948,518
\$16,000 under \$18,000	4,533,493	61,331,432	61,252,020	6,946,064	4,533,493	13,263,784	4,517,971	7,906,247	869,687	4,471,300	7,470,344	896,441
\$18,000 under \$20,000	4,293,572	64,953,557	64,887,821	7,734,912	4,293,572	12,932,704	4,266,880	7,659,640	842,560	4,227,900	7,331,137	879,736
\$20,000 under \$25,000	9,194,660	165,356,554	164,980,990	21,319,743	9,194,660	28,486,063	9,174,232	17,208,447	1,892,929	9,149,494	16,708,602	2,005,032
\$25,000 under \$30,000	7,541,896	165,356,830	165,034,053	23,222,644	7,541,896	24,347,375	7,521,560	14,789,804	1,626,878	7,500,117	14,476,004	1,737,120
\$30,000 under \$40,000	11,474,320	313,916,976	312,949,255	49,073,341	11,474,320	38,555,383	11,468,841	23,564,494	2,592,094	11,457,164	23,201,628	2,784,195
\$40,000 under \$50,000	7,451,366	259,365,436	258,424,311	45,806,745	7,451,366	26,095,142	7,449,952	16,009,672	1,761,064	7,438,670	15,839,684	1,900,762
\$50,000 under \$75,000	6,417,415	295,296,881	293,952,434	62,379,582	6,417,415	22,777,013	6,413,596	14,001,083	1,540,119	6,410,904	13,882,634	1,665,916
\$75,000 under \$100,000	1,542,724	100,211,601	99,233,623	25,933,850	1,542,724	5,452,587	1,542,106	3,342,514	367,677	1,541,990	3,312,727	397,527
\$100,000 under \$200,000	1,111,622	112,757,958	111,277,744	36,196,015	1,111,622	3,914,701	1,110,714	2,396,530	263,618	1,110,596	2,374,310	284,917
\$200,000 under \$500,000	289,557	64,277,685	63,354,849	26,279,473	289,557	997,811	289,474	605,075	66,558	289,348	597,319	71,678
\$500,000 under \$1,000,000	51,267	27,327,574	27,156,701	12,597,173	51,267	179,854	51,258	110,219	12,124	51,258	109,184	13,102
\$1,000,000 or more	31,729	56,985,871	56,914,888	27,846,861	31,729	111,762	31,727	68,547	7,540	31,727	67,951	8,154

Size of adjusted gross income	Tax generated at specific 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	73,859,409	243,611,000	34,105,540	23,415,492	46,258,108	6,938,716	54,824,118	187,442,543	29,990,807	5,064,118	14,444,501	2,455,565
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	*38,141	*9,354	*1,310	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	326,478	152,559	21,358	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	3,241,029	3,409,502	477,330	*36,329	*32,816	*4,922	*4,768	*10,561	*1,690	—	—	—
\$8,000 under \$10,000	3,780,346	7,654,658	1,071,652	2,697,598	2,323,275	348,491	88,298	81,955	13,113	—	—	—
\$10,000 under \$12,000	3,867,617	7,710,946	1,079,532	2,861,268	5,565,114	834,767	2,017,783	1,716,306	274,609	100,121	31,815	5,409
\$12,000 under \$14,000	4,677,642	9,617,110	1,346,395	2,768,064	5,899,881	884,982	2,736,278	5,722,555	915,609	480,901	563,660	95,822
\$14,000 under \$16,000	4,522,107	10,940,076	1,531,611	2,077,561	4,462,337	669,351	2,189,214	5,048,234	807,717	690,435	1,541,858	262,116
\$16,000 under \$18,000	4,351,315	12,207,962	1,709,115	2,068,255	4,451,392	667,709	2,791,718	5,906,367	945,019	629,140	1,912,298	325,091
\$18,000 under \$20,000	4,173,645	13,199,187	1,847,886	1,816,719	3,911,260	586,689	3,274,062	7,626,525	1,220,244	473,496	1,517,750	258,018
\$20,000 under \$25,000	9,084,059	31,255,030	4,375,704	3,216,056	6,942,881	1,041,432	7,687,527	24,384,788	3,901,566	977,692	3,172,147	539,265
\$25,000 under \$30,000	7,489,149	28,012,256	3,921,716	2,045,639	4,409,288	661,393	6,687,980	24,775,659	3,964,106	655,297	2,180,151	370,626
\$30,000 under \$40,000	11,444,028	46,055,181	6,447,725	2,207,259	4,760,442	714,066	10,698,917	42,630,355	6,820,857	658,938	2,195,197	373,184
\$40,000 under \$50,000	7,429,880	32,006,892	4,480,965	813,723	1,757,642	263,646	7,201,946	30,230,104	4,836,817	2,727,111	737,175	125,320
\$50,000 under \$75,000	6,409,488	28,225,406	3,951,557	502,495	1,084,371	162,656	6,276,279	26,782,424	4,285,188	126,235	421,623	71,676
\$75,000 under \$100,000	1,541,685	6,744,204	944,189	140,961	304,229	45,634	1,514,019	6,418,615	1,026,978	25,315	84,552	14,374
\$100,000 under \$200,000	1,110,493	4,833,681	676,715	109,746	236,935	35,540	1,089,815	4,600,738	736,118	19,210	64,141	10,904
\$200,000 under \$500,000	289,329	1,216,519	170,313	45,881	99,103	14,865	284,093	1,164,195	186,271	5,083	16,977	2,886
\$500,000 under \$1,000,000	51,252	222,015	31,082	5,151	11,125	1,669	50,211	211,241	33,799	1,029	3,437	584
\$1,000,000 or more	31,726	138,463	19,385	2,787	6,020	903	31,210	131,922	21,108	515	1,720	292

Footnote(s) at end of table.

Table 2.—Returns with Modified 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 specific 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	49,706,032	167,521,881	30,153,939	15,665,787	33,857,821	6,771,564	25,163,152	105,530,346	23,216,676	10,468,074	30,599,885	7,037,973
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	*4,768	*749	*135	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	*4,767	*629	*113	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	66,755	60,926	10,967	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	1,269,133	821,330	147,839	*9,536	*5,688	*1,138	*28,607	*9,759	*2,147	—	—	—
\$14,000 under \$16,000	2,054,043	3,481,299	626,634	743,264	362,639	72,528	*36,327	*58,108	*12,784	*4,767	*10,187	*2,343
\$16,000 under \$18,000	2,491,192	5,098,607	917,749	1,788,988	2,751,622	550,324	47,676	102,212	22,487	368,730	118,312	27,212
\$18,000 under \$20,000	2,255,135	5,061,394	911,051	1,844,697	3,684,638	736,928	*9,172	*18,948	*4,169	1,377,077	1,986,158	456,816
\$20,000 under \$25,000	6,732,859	15,271,387	2,748,850	3,817,651	8,489,792	1,697,958	239,501	297,659	65,485	2,963,796	8,902,130	2,047,490
\$25,000 under \$30,000	6,867,076	22,586,860	4,065,635	2,620,625	6,421,021	1,284,204	2,506,955	5,381,190	1,183,862	1,970,580	6,647,863	1,529,008
\$30,000 under \$40,000	11,163,221	43,377,221	7,807,900	2,827,478	7,106,306	1,421,261	7,613,517	30,650,858	6,743,189	2,171,566	7,409,055	1,704,083
\$40,000 under \$50,000	7,393,248	31,270,298	5,628,654	1,033,597	2,606,391	521,278	6,283,830	29,271,586	6,439,749	812,050	2,773,477	637,900
\$50,000 under \$75,000	6,386,537	27,602,238	4,968,403	624,998	1,565,694	313,139	5,738,212	27,150,414	5,973,091	496,244	1,707,167	392,648
\$75,000 under \$100,000	1,537,060	6,602,029	1,188,365	165,730	404,075	80,815	1,369,187	6,486,323	1,426,991	139,821	482,004	110,861
\$100,000 under \$200,000	1,108,158	4,737,427	852,737	128,787	314,946	62,989	978,627	4,630,851	1,018,787	109,634	377,979	86,935
\$200,000 under \$500,000	289,125	1,195,404	215,173	50,955	121,666	24,333	238,080	1,125,665	247,646	45,872	158,173	36,380
\$500,000 under \$1,000,000	51,230	218,144	39,266	6,179	15,241	3,048	45,038	212,731	46,801	5,150	17,766	4,086
\$1,000,000 or more	31,725	135,940	24,469	3,302	8,103	1,621	28,423	134,040	29,489	2,787	9,615	2,211

Size of adjusted gross income	Tax generated at specific 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	1,685,749	7,053,788	1,692,909	19,595,562	94,233,396	23,558,349	7,456,817	31,830,747	8,275,994	14,680,784	68,559,410	19,196,635
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	—	—	—	*17,256	*8,603	*2,151	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	*38,141	*69,997	*17,499	—	—	—	*4,767	*11,488	*3,217
\$18,000 under \$20,000	—	—	—	*2,955	*8,451	*2,113	—	—	—	*2,955	*1,950	*546
\$20,000 under \$25,000	198,815	283,808	68,114	100,164	264,180	66,045	1,883,094	3,215,925	836,140	85,247	173,535	48,590
\$25,000 under \$30,000	481,258	1,546,080	371,059	215,460	223,702	55,925	1,862,686	8,222,133	2,137,755	101,800	164,326	46,011
\$30,000 under \$40,000	607,931	3,010,649	722,556	4,902,520	15,686,871	3,921,718	2,109,085	11,391,792	2,961,866	1,442,792	3,305,502	925,541
\$40,000 under \$50,000	220,711	1,205,897	289,415	5,970,722	30,766,003	7,691,501	798,368	4,473,112	1,163,009	4,723,136	18,999,387	5,319,828
\$50,000 under \$75,000	126,181	716,725	172,014	5,694,311	32,087,420	8,021,855	493,734	2,796,717	727,147	5,624,908	30,595,249	8,566,670
\$75,000 under \$100,000	25,074	143,423	34,422	1,366,457	7,786,511	1,946,628	138,985	794,174	206,485	1,385,503	7,862,247	2,201,429
\$100,000 under \$200,000	19,152	109,335	26,240	976,122	5,559,598	1,389,899	109,385	624,613	162,399	991,890	5,640,181	1,579,251
\$200,000 under \$500,000	5,083	29,040	6,970	237,996	1,354,563	338,641	45,821	262,096	68,145	242,799	1,379,989	386,397
\$500,000 under \$1,000,000	1,029	5,886	1,413	256,104	64,038	5,149	29,452	7,658	46,053	261,502	261,502	73,221
\$1,000,000 or more	515	2,946	707	28,420	161,394	40,348	2,787	15,942	4,145	28,934	164,053	45,935

Footnote(s) at end of table.

Table 2.—Returns with Modified 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 specific 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	4,030,240	16,971,929	5,091,579	395,762	1,842,311	525,540	9,395,922	73,874,453	24,376,570	2,187,749	9,317,246	3,167,864
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	*4,768	*2,298	*689	—	—	—	41,920	45,650	15,064	—	—	—
\$25,000 under \$30,000	686,938	851,082	255,325	—	—	—	30,548	123,137	40,635	—	—	—
\$30,000 under \$40,000	1,793,566	7,544,351	2,263,305	82,547	138,802	44,417	63,439	316,931	104,587	764,034	1,874,844	637,447
\$40,000 under \$50,000	759,671	4,120,490	1,236,147	145,074	586,029	187,529	1,744,485	4,728,957	1,560,556	649,825	3,089,269	1,050,352
\$50,000 under \$75,000	484,030	2,731,256	819,377	117,958	630,587	201,788	4,887,149	39,180,618	12,929,604	473,198	2,639,497	897,429
\$75,000 under \$100,000	138,626	792,190	237,657	24,716	141,244	45,198	1,347,454	14,943,676	4,931,413	138,062	785,436	267,048
\$100,000 under \$200,000	108,892	622,818	186,845	18,853	107,834	34,507	969,931	10,998,492	3,629,502	108,881	620,760	211,058
\$200,000 under \$500,000	45,813	262,050	78,615	5,071	29,006	9,282	237,563	2,702,346	891,774	45,813	262,050	89,097
\$500,000 under \$1,000,000	5,149	29,452	8,836	1,028	5,880	1,882	45,014	511,893	168,925	5,149	29,447	10,012
\$1,000,000 or more	2,787	15,942	4,782	515	2,929	937	28,419	322,754	106,509	2,787	15,942	5,420

Size of adjusted gross income	Tax generated at specific rate—Continued											
	35 percent			38 percent			42 percent			45 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
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Total	214,430	1,832,194	571,268	5,587,947	52,512,295	19,954,672	2,794,641	43,624,959	18,322,483	917,626	18,022,986	8,110,344
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	—	—	—	*10,367	*31,266	*11,881	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	108,573	284,078	107,950	*24,659	*49,834	*20,930	—	—	—
\$40,000 under \$50,000	62,589	229,447	80,307	412,416	1,582,218	601,243	52,053	203,597	85,511	—	—	—
\$50,000 under \$75,000	101,903	846,392	296,237	2,247,863	13,487,780	5,125,356	463,587	2,939,075	1,234,411	*4,421	*16,257	*7,316
\$75,000 under \$100,000	24,475	266,957	93,435	1,379,928	16,742,421	6,362,120	843,494	7,966,475	3,345,920	21,013	155,483	69,968
\$100,000 under \$200,000	18,852	213,768	74,819	1,064,692	15,226,712	5,786,150	1,040,834	23,078,423	9,692,938	578,609	9,921,472	4,464,663
\$200,000 under \$500,000	5,071	58,012	20,304	282,780	3,976,712	1,511,151	287,195	7,231,163	3,037,089	238,786	6,026,027	2,711,712
\$500,000 under \$1,000,000	1,028	11,760	4,116	50,127	726,409	276,035	51,106	1,327,193	557,421	45,887	1,168,070	525,631
\$1,000,000 or more	512	5,857	2,050	31,201	454,700	172,786	31,713	829,199	348,264	28,910	735,677	331,055

Footnote(s) at end of table.

Table 2.—Returns with Modified 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								
	46 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
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
Total	315,799	6,069,331	2,913,279	542,761	21,142,881	10,360,012	403,638	91,796,371	45,898,185
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	53,424	242,367	116,336	—	—	—	—	—	—
\$75,000 under \$100,000	88,575	1,201,109	576,532	*4,174	*48,568	*23,798	4,320	22,012	11,006
\$100,000 under \$200,000	113,767	2,911,246	1,397,398	237,575	5,037,456	2,468,353	91,295	2,179,701	1,089,850
\$200,000 under \$500,000	50,592	1,444,922	693,562	227,854	11,903,311	5,832,622	225,673	19,156,677	9,578,339
\$500,000 under \$1,000,000	6,144	175,420	84,201	44,767	2,542,288	1,245,721	50,700	18,768,332	9,384,166
\$1,000,000 or more	3,297	94,267	45,248	28,391	1,611,259	789,517	31,650	51,669,649	25,834,825

* 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.