

The 1993 Family Cross-Section File: Combining Parents and Dependents into Family Units

by Michael E. Weber

Data from the 1993 Statistics of Income (SOI) Individual File show that, of the nearly 115 million returns filed for that Tax Year, over 9 million were filed by dependents of other taxpayers. Over 7 million of these had Adjusted Gross Income (AGI) of less than \$5,000, representing almost half of the returns in this category.

In SOI publications other than this article, data for these dependents are tallied in income classes based on their own incomes. To the extent that the statistics published by SOI are designed to show the impact of the tax laws on tax filing units, it is appropriate to show the data in that manner. However, to the extent that the user is interested in classifying dependent returns by the incomes of other household members or in counting households, tax data presented in the traditional manner are not useful. To remedy this problem, SOI developed the Family Cross-Section File.

Dependent Information from the SOI Individual File

The data in Figure A, column (1) are reprinted from the SOI publication "Individual Income Tax Returns, 1993." The data found in columns (2) and (3) were produced from the same statistical file (the 1993 SOI Individual File) that was used to produce column (1). Column (2), however, includes only returns of taxpayers who did not indicate that they could be claimed by another taxpayer. The number of returns shown in column (2) in the \$1 under \$5,000 AGI category is only 51.7 percent of that shown in column (1). Because the majority of dependents are children, column (2) represents a closer approximation of the income levels of the United States adult population. Column (3) presents data on returns filed by dependents. It shows that dependent returns are concentrated in the lowest Adjusted Gross Income (AGI) categories, with almost 96 percent showing AGI under \$10,000.

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In the SOI Individual File, taxpayers are selected for the sample largely on the size of their incomes.

Their dependent status is not a selection criterion. Because the sample is highly stratified towards high-income taxpayers, relatively few dependent returns are selected. An alternative method for sampling dependent taxpayers, however, is used in the SOI Family Cross-Section File. The SOI Individual File forms the basis of the Family Cross-Section File. All non-dependent returns found in the SOI Individual File are retained in the Family Cross-Section File. However, the dependent returns found in the SOI Individual File (which were selected on the basis of their own incomes) are deleted. They are replaced by the actual dependent returns that correspond to the SOI Individual File's non-dependent returns. In other words, in the Family Cross-Section File, dependents are selected on the basis of whether their parents' returns were selected for the SOI Individual File.

Under ideal circumstances, the two sampling methods would produce, within sampling variability, identical results. However, as columns (3) and (4) of Figure A show, the 1993 Family Cross-Section File produces an estimate of the number of dependent returns filed that is 683,669 returns (or 7 percent) less than the estimate produced by the 1993 SOI Individual File. This difference is statistically significant.¹

There are four major reasons why the Family Cross-Section sample underestimates the number of dependent returns. First, both taxpayers and IRS data transcribers can make omissions or mistakes when entering the SSN. Without the correct SSN, the corresponding "parent" and "dependent" cannot be matched. IRS may resolve this problem later in the year by corresponding with the taxpayer, but SOI processes tax returns prior to any IRS/taxpayer correspondence. Second, some dependents do not indicate that they are, in fact, dependents. Again, the IRS may correspond with taxpayers to resolve this problem, but SOI data are obtained prior to such correspondence. If a taxpayer does not indicate that he or she is someone's dependent, he or she will not be linked to a parent return even if a parent return lists the taxpayer as a dependent. Third, due to exemption phaseouts at high levels of income, some taxpayers may not bother to claim their dependents because claiming them provides no benefit, although the dependents do file a tax return. If the parent does not claim the dependent, the dependent return cannot

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Figure A

All Individual Income Tax Returns, 1993

Size of adjusted gross income	All returns ¹	All non-dependent returns ¹	Dependent returns				Married filing separate returns		All families ²
			Selected independently ¹	Selected as a function of parent return's selection ²			Selected independently ¹	Combined into families ²	
				Classified by own AGI	Classified by own AGI	Classified by parent's AGI			
			(1)	(2)	(3)	(4)	(5)	(6)	
All returns.....	114,601,819	105,323,084	9,278,735	8,595,066	8,595,066	8,595,066	2,437,311	1,804,240	104,693,417
No adjusted gross income.....	920,431	873,385	47,046	47,712	51,523	38,382	40,529	35,543	859,436
\$1 under \$5,000.....	14,850,154	7,675,791	7,174,363	6,568,512	83,789	42,398	220,207	166,261	7,591,397
\$5,000 under \$10,000.....	14,727,738	13,073,772	1,653,966	1,584,876	213,061	122,476	299,460	158,084	12,854,827
\$10,000 under \$15,000.....	13,469,144	13,149,855	319,289	280,927	387,835	290,466	387,245	256,976	12,951,616
\$15,000 under \$20,000.....	11,370,849	11,328,989	41,860	80,287	496,068	375,183	363,998	185,148	11,074,472
\$20,000 under \$25,000.....	9,474,601	9,455,352	19,249	15,922	470,451	401,955	314,081	192,859	9,283,210
\$25,000 under \$30,000.....	7,783,773	7,775,448	*8,325	4,130	389,548	479,233	218,259	130,477	7,747,104
\$30,000 under \$40,000.....	12,358,341	12,358,341	--	4,235	955,327	839,428	272,216	231,478	12,251,236
\$40,000 under \$50,000.....	9,072,138	9,064,272	*7,866	2,143	1,012,214	938,658	169,868	152,477	8,990,240
\$50,000 under \$75,000.....	12,248,446	12,248,446	--	3,301	2,187,409	2,257,786	95,128	150,096	12,401,455
\$75,000 under \$100,000.....	4,224,878	4,223,915	*963	856	1,085,260	1,317,090	20,365	77,243	4,438,346
\$100,000 under \$200,000.....	3,107,998	3,103,263	4,735	1,278	915,114	1,111,126	23,979	51,894	3,240,139
\$200,000 under \$500,000.....	786,038	785,353	*685	660	269,203	298,395	7,845	11,256	800,857
\$500,000 under \$1,000,000.....	140,803	140,548	*255	161	52,895	55,939	2,121	2,378	142,198
\$1,000,000 or more.....	66,485	66,350	135	65	25,370	26,551	2,011	2,070	66,884

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

¹ Data produced from the SOI Individual File.

² Data produced from the SOI Family Cross-Section File.

NOTE: Detail may not add to total due to rounding.

be linked to the parental return. Fourth, a portion of the traditional SOI Individual sample contains prior-year returns (returns for Tax Years other than the current Tax Year). This is done to ensure that the SOI Individual sample is representative of all returns filed in a given calendar year. However, there is no requirement that a dependent listed on a prior-year return file a return in the same year as his or her parents. The Family-Cross Section File can only link parent and dependent returns for same tax year that are also filed in the same calendar year².

The Family Cross-Section File, however, does have three very significant advantages. First, it produces estimates of dependent returns that contain less sampling variability.³ Second, dependent returns can be classified by variables found on the parent's tax return, such as the parent's AGI. Third, data from dependent returns can be added to the parent's return to create family tax units.

Column (5) of Figure A shows the same dependent returns as in column (4) but classified by the parent return's AGI. The data indicate that almost 53 percent of all dependent returns were filed by dependents whose parents had \$50,000 or more of AGI. But as column (2) shows, returns by non-dependents (taxpayers who are not claimed as dependents) showing \$50,000 or more of AGI account for only 19.5 percent of all such returns. Figure B shows a breakdown of dependent returns by both their own AGI and by the AGI of their parent's return. Not surprisingly, only a fraction of 1 percent of dependent returns show adjusted gross incomes in excess of \$20,000, and a majority of these dependents are associated with parents whose adjusted gross incomes are \$200,000 or more.

Figure A, column (6) shows these dependent returns classified by family AGI. Family AGI is computed as the sum of the AGI found on the paren-

The 1993 Family Cross-Section File

Figure B

Family Cross-Section File: All Dependent Returns Classified by Their Own and Their Parent's Adjusted Gross Income, 1993

Parent's Adjusted Gross Income	All returns	Dependent's Adjusted Gross Income			
		Under \$5,000 ¹	\$5,000 under \$10,000	\$10,000 under \$20,000	\$20,000 or more
	(1)	(2)	(3)	(4)	(5)
All returns.....	8,595,066	6,616,223	1,584,878	361,215	32,752
Under \$15,000 ¹	736,210	615,667	104,385	15,674	484
\$15,000 under \$30,000.....	1,356,066	1,102,045	226,049	27,962	*10
\$30,000 under \$50,000.....	1,967,542	1,499,980	396,665	66,988	3,909
\$50,000 under \$100,000.....	3,272,668	2,425,653	650,748	189,676	6,591
\$100,000 under \$200,000.....	915,114	720,503	150,433	39,300	4,878
\$200,000 or more.....	347,468	252,375	56,598	21,615	16,880

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

¹ Includes returns with adjusted gross deficit.

NOTE: Detail may not add to total due to rounding.

tal return and the AGI of their claimed dependents. The data indicate that, when family AGI is substituted for parental AGI, approximately 59 percent of all dependent returns were filed by dependents whose family AGI was \$50,000 or more.

The creation of Family AGI requires an additional calculation in the case of a taxpayer whose filing status is Married Filing Separately. Since the individual is married, it would seem logical to include the return filed by his or her spouse when creating the family tax return. However, if an individual files with a status of Married Filing Separately, his or her spouse does not necessarily need to file with a status of Married Filing Separately or may not even need to file at all. For example, the spouse could file as head of household, which indicates that he or she lives apart from a spouse and provides for over half of the costs to maintain his or her home in which their children live (these couples, while still legally married, do not, by definition, live together, and are not considered "families"). Or a spouse with no income may simply be unwilling to sign a joint return, which would force the spouse with income to file as married filing separately, while the spouse with no income would not file. Consequently, as columns (7) and (8) of Figure A show, while 2.4 million returns in 1993 were filed with a status of Married Filing Separately, they represented about 1.8 million tax families. In other

words, half of the 2.4 million Married Filing Separately returns filed could be joined together with other Married Filing Separately returns to form approximately 600,000 tax families. The remaining 1.2 million Married Filing Separately returns could not be so joined and, thus, represent 1.2 million tax families. The difference between the 2.4 million Married Filing Separately returns and the 1.8 million tax families headed by taxpayers filing with a status of Married Filing Separately accounts for the difference between columns (2) and (9).

Comparing Figure A, column (1) with column (9) shows the difference between an income distribution based on tax returns and one based on tax families. In addition to the large reductions in the lower-income classes, significant increases can be found in a few of the larger-income classes. For example, the number of families in the \$75,000 under \$100,000 AGI range increases by 5.1 percent over the number of tax returns in that AGI range. In addition, the number of families in the \$100,000 under \$200,000 AGI range increases by 4.3 percent over the number of tax returns in that AGI range. Overall, the number of families with \$75,000 or more of AGI is 4.4 percent larger than the number of tax returns. Figure C shows a cumulative percentage income distribution of the data shown in Figure A, column (1) and column (9). Details tabulations for the returns shown in columns 1-9 are presented in Tables 1-9.

The 1993 Family Cross-Section File

Definitions

Dependent Return.--Dependent returns are those filed by individuals who could be claimed as exemptions on another taxpayer's return (usually that of a parent). In other words, the taxpayer claiming the exemption supplied more than one-half of that person's support. A dependent return is characterized by a check in the box labeled "If your parent (or someone else) can claim you as a dependent, check here," by the fact that no deduction is claimed for a personal exemption, and by the limitation of the standard deduction to the larger of \$600 or the amount of any earned income but, in any event, not more than the standard deduction for non-dependent filers. For Tax Year 1993, generally, a dependent had to file a tax return if he or she had total income above \$600, some of which was unearned income, or earned income of \$3,700 or more. The individual is considered a dependent even if the supporting individual does not claim the dependent on his or her return. It should be noted that: if a dependent had income only from interest and dividends; if gross

income was greater than \$500 and less than \$5,000; and if there was no income tax withheld and no estimated payments were made on behalf of the dependent, then, the dependent's income could be reported on the supporting individual's tax return by using Form 8814, Parent's Election to Report Child's Interest and Dividends. There were 171,000 Forms 8814 filed for 1993--these taxpayers had already combined themselves into families, and, therefore, no further combinations were needed.

Married Filing Separately.--The tax filing status of Married Filing Separately is a filing option provided to legally married couples. It is sometimes used during the dissolution of a marriage, but can also enable married taxpayers with high combined incomes to take advantage of certain itemized deductions like medical expenses that are limited by the size of AGI. It should be noted that, if an individual files with a status of Married Filing Separately, his or her spouse does not necessarily need to file a return. In addition, if the two spouses lived apart from each other for at least the last six months of the tax year,

Figure C

Individual Income Tax Returns, Cumulative Distribution: For All Returns and All Families, 1993

Size of adjusted gross income	All returns ¹		All families ²	
	Classified by family AGI			
	Cumulative total	Cumulative distribution (%)	Cumulative total	Cumulative distribution (%)
	(1)	(2)	(3)	(4)
All returns.....	114,601,819	--	104,693,417	--
No adjusted gross income.....	920,431	0.80	859,436	0.82
\$1 under \$5,000.....	15,770,585	13.76	8,450,833	8.07
\$5,000 under \$10,000.....	30,498,323	26.61	21,305,660	20.35
\$10,000 under \$15,000.....	43,967,467	38.37	34,257,276	32.72
\$15,000 under \$20,000.....	55,338,316	48.29	45,331,748	39.56
\$20,000 under \$25,000.....	64,812,917	56.55	54,614,958	52.17
\$25,000 under \$30,000.....	72,596,690	63.35	62,362,062	59.57
\$30,000 under \$40,000.....	84,955,031	74.13	74,613,298	71.27
\$40,000 under \$50,000.....	94,027,169	82.03	83,603,538	79.86
\$50,000 under \$75,000.....	106,275,615	92.73	96,004,993	91.70
\$75,000 under \$100,000.....	110,500,493	96.42	100,443,339	95.94
\$100,000 under \$200,000.....	113,608,491	99.13	103,683,478	99.04
\$200,000 under \$500,000.....	114,394,529	99.82	104,484,335	99.80
\$500,000 under \$1,000,000.....	114,535,332	99.94	104,626,533	99.94
\$1,000,000 or more.....	114,601,819	100.00	104,693,417	100.00

¹ Data produced from the SOI Individual File.

² Data produced from the SOI Family Cross-Section File.

NOTE: Detail may not add to total due to rounding.

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the one who provided a home for any children could claim Head of Household status.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including Form 1040PC and electronically-filed returns) filed during Calendar Year 1994.

Returns in the sample were stratified based on:

- (a) the larger of positive income or negative income;
- (b) the size of business and farm receipts;
- (c) the presence or absence of specific forms or schedules; and
- (d) the usefulness of returns for tax modeling purposes.

Returns were then selected at rates ranging from 0.02 percent to 100 percent. The 1993 SOI Individual Sample data are based on a sample of 104,605 returns and an estimated final population of 115,699,026. To create the 1993 Family Cross Section File, 2,578 dependent records were removed, and 21,617 dependent and 1,252 Married Filing Separately records were added (see the section entitled Family Cross-Section File above).

The data presented here are estimates based on a sample of returns filed, and are, therefore, subject to sampling error. For actual coefficients of variation for this sample, refer to Publication 1304 (Rev. 3-96), Internal Revenue Service, Statistics of Income--1993, Individual Income Tax Returns, Washington, D.C., 1996.

Coefficients of variation for the 1993 Family Cross-Section File are currently unavailable. However, due to the nature of the selection of dependent and Married Filing Separately returns for the Family Cross-Section File, the coefficients of variation for the 1993 Family Cross-Section File should, in almost all instances, be less than those of the 1993 Individual sample.

Table Presentation

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic, or the characteristic was so rare that it did not appear on any of the sampled returns.

Notes and References

- [1] The standard deviation of the difference of those two estimates is 236,864. The 95-percent confidence interval for the difference is, therefore, 473,728, which is less than the actual difference of 683,669.
- [2] For the 1993 SOI Individual File, 2.9 million returns were for a tax year prior to 1993.
- [3] The 1993 SOI Individual File contains 2,578 dependent returns while the 1993 Family Cross-Section File contains 21,617. Generally, a larger sample size reduces sampling variability. SOI Publication rules require that any estimate produced on the basis of less than 10 sampled returns should be noted with an asterisk to indicate that the estimate should be used with caution due to sampling variability. Note that Figure A, column (4), unlike column (3), does not contain any cells showing an asterisk.

SOURCE: Statistics of Income Bulletin, IRS Publication 1136, Fall 1998.

The 1993 Family Cross-Section File

Table 1.--Individual Income Tax Returns (Individual File), All Returns: Selected Sources of Income, 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	114,601,819	3,723,339,880	98,003,356	2,892,120,390	65,233,312	131,140,527	24,690,816	79,728,631	18,408,459	144,171,901
No adjusted gross income.....	920,431	-52,237,725	318,194	6,497,422	559,885	3,266,780	242,942	928,720	301,832	5,639,041
\$1 under \$5,000.....	14,850,154	37,291,560	11,941,069	32,321,021	5,105,990	2,708,400	1,570,079	1,110,906	1,096,405	475,842
\$5,000 under \$10,000.....	14,727,738	110,431,929	11,560,567	80,639,392	5,461,602	7,406,324	1,634,693	2,347,232	1,213,926	976,460
\$10,000 under \$15,000.....	13,469,144	167,569,389	10,773,131	122,815,180	5,505,516	9,603,437	1,708,876	2,990,630	1,174,050	1,717,418
\$15,000 under \$20,000.....	11,370,849	198,121,307	9,571,353	152,497,730	5,393,801	8,966,215	1,649,102	3,253,696	1,172,493	1,944,901
\$20,000 under \$25,000.....	9,474,601	212,328,659	8,190,808	168,680,612	4,982,040	7,585,817	1,620,999	3,264,634	1,138,755	2,041,406
\$25,000 under \$30,000.....	7,783,773	212,848,223	7,096,984	178,378,184	4,466,405	5,342,674	1,327,652	2,485,203	947,077	2,039,647
\$30,000 under \$40,000.....	12,358,341	429,243,404	11,318,732	362,267,086	8,400,979	10,770,557	2,803,491	5,772,422	2,002,921	4,186,075
\$40,000 under \$50,000.....	9,072,138	405,366,468	8,324,011	338,641,536	6,985,021	10,057,962	2,570,728	5,679,684	1,736,603	5,026,629
\$50,000 under \$75,000.....	12,248,446	741,486,274	11,372,467	624,137,048	10,476,055	16,229,927	4,528,887	10,759,965	3,346,365	10,865,736
\$75,000 under \$100,000.....	4,224,878	359,850,336	3,908,872	292,669,430	3,934,329	9,550,189	2,165,376	7,032,081	1,698,484	8,820,676
\$100,000 under \$200,000.....	3,107,998	408,039,318	2,778,244	291,555,765	2,984,297	13,264,199	2,055,603	11,337,645	1,787,463	20,264,577
\$200,000 under \$500,000.....	786,038	228,008,384	674,069	136,463,848	771,369	9,935,125	627,429	8,944,621	606,488	20,127,636
\$500,000 under \$1,000,000..	140,803	94,353,593	118,034	47,823,186	139,736	5,091,940	123,684	4,172,941	123,676	13,456,736
\$1,000,000 or more.....	66,485	170,638,763	56,820	56,732,949	66,287	11,360,981	61,275	9,648,252	61,920	46,589,119

NOTE: Detail may not add to total due to rounding.

The 1993 Family Cross-Section File

Table 2.--Individual Income Tax Returns (Individual File), All Non-dependent Returns: Selected Sources of Income, 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	105,323,084	3,689,492,985	90,132,500	2,864,954,670	61,136,862	129,202,561	23,322,717	78,545,539	17,445,832	142,313,829
No adjusted gross income.....	873,385	-52,184,217	306,943	6,482,310	532,600	3,249,034	218,760	919,607	264,883	5,667,734
\$1 under \$5,000.....	7,675,791	21,707,470	6,000,434	19,141,297	2,060,531	1,637,267	577,615	588,066	434,534	106,050
\$5,000 under \$10,000.....	13,073,772	99,046,537	9,989,681	70,536,422	4,683,431	7,020,662	1,387,521	2,106,294	1,042,626	645,958
\$10,000 under \$15,000.....	13,149,855	163,736,444	10,480,102	119,579,910	5,335,420	9,450,097	1,662,112	2,898,317	1,126,041	1,586,095
\$15,000 under \$20,000.....	11,328,989	197,410,261	9,536,826	152,032,536	5,358,036	8,864,100	1,623,111	3,223,826	1,155,806	1,820,078
\$20,000 under \$25,000.....	9,455,352	211,898,452	8,181,188	168,569,708	4,965,281	7,566,898	1,608,880	3,189,472	1,128,795	1,862,339
\$25,000 under \$30,000.....	7,775,448	212,617,755	7,092,141	178,358,286	4,458,080	5,301,559	1,320,572	2,451,000	941,242	1,934,765
\$30,000 under \$40,000.....	12,358,341	429,243,404	11,318,732	362,267,086	8,400,979	10,770,557	2,803,491	5,772,422	1,997,302	4,065,394
\$40,000 under \$50,000.....	9,064,272	405,011,947	8,319,516	338,629,932	6,977,155	10,008,671	2,563,986	5,630,729	1,735,640	5,008,894
\$50,000 under \$75,000.....	12,248,446	741,486,274	11,372,467	624,137,048	10,476,055	16,229,927	4,528,887	10,759,965	3,341,958	10,592,310
\$75,000 under \$100,000.....	4,223,915	359,773,739	3,908,872	292,669,430	3,933,366	9,545,562	2,164,413	7,028,060	1,697,800	8,769,844
\$100,000 under \$200,000.....	3,103,263	407,441,272	2,777,027	291,542,829	2,979,562	13,201,448	2,051,763	11,279,755	1,787,208	20,175,284
\$200,000 under \$500,000.....	785,353	227,823,488	673,742	136,463,049	770,684	9,924,852	626,904	8,942,164	606,398	20,033,225
\$500,000 under \$1,000,000..	140,548	94,155,655	118,034	47,823,186	139,529	5,087,295	123,509	4,127,210	122,713	13,439,001
\$1,000,000 or more.....	66,350	170,324,504	56,792	56,721,639	66,152	11,344,632	61,193	9,628,653	57,843	46,314,701

NOTE: Detail may not add to total due to rounding.

The 1993 Family Cross-Section File

Table 3.--Individual Income Tax Returns (Individual File), Returns Filed by Dependents: Selected Sources of Income, 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	9,278,735	33,846,895	7,870,856	27,165,720	4,078,405	1,828,015	1,340,495	972,563	962,627	1,858,072
No adjusted gross income....	47,046	-53,508	11,251	15,112	27,285	17,746	24,182	9,113	36,949	-28,693
\$1 under \$5,000.....	7,174,363	15,584,090	5,940,635	13,179,724	3,045,459	1,071,133	992,464	522,840	661,871	369,792
\$5,000 under \$10,000.....	1,653,966	11,385,392	1,570,886	10,102,970	778,171	385,662	247,172	240,938	171,300	330,502
\$10,000 under \$15,000.....	319,289	3,832,945	293,029	3,235,270	170,096	153,340	46,764	92,313	48,009	131,323
\$15,000 under \$20,000.....	41,860	711,046	34,527	465,194	35,765	102,115	25,991	29,870	16,687	124,823
\$20,000 under \$25,000.....	19,249	430,207	*9,620	*110,904	16,759	18,919	*12,119	*75,162	*9,960	*179,067
\$25,000 under \$30,000.....	*8,325	*230,468	*4,843	*19,898	*8,325	*41,115	*7,080	*34,203	*5,835	*104,882
\$30,000 under \$40,000.....	--	--	--	--	--	--	--	--	--	--
\$40,000 under \$50,000.....	*7,866	*354,521	*4,495	*11,604	*7,866	*49,291	*6,742	*48,955	*5,619	*120,681
\$50,000 under \$75,000.....	--	--	--	--	--	--	--	--	--	--
\$75,000 under \$100,000.....	*963	*76,597	--	--	*963	*4,627	*963	*4,021	*963	*17,735
\$100,000 under \$200,000....	4,735	598,046	*1,217	*12,936	4,735	62,751	3,840	57,890	*4,407	*273,426
\$200,000 under \$500,000....	*685	*184,896	*327	*799	*685	*10,273	*525	*2,457	*684	*50,832
\$500,000 under \$1,000,000..	*255	*197,938	--	--	*207	*4,645	*175	*45,731	*255	*89,293
\$1,000,000 or more.....	135	314,259	*28	*11,310	135	16,349	82	19,599	90	94,411

* 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 due to rounding.

The 1993 Family Cross-Section File

**Table 4.--Individual Income Tax Returns (Family Cross-Section File), Returns Filed by Dependents:
Selected Sources of Income, 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	8,595,066	31,644,767	7,302,765	26,442,169	3,981,553	1,687,999	1,409,071	1,236,049	1,006,767	1,199,273
No adjusted gross income.....	47,712	-129,976	14,929	13,730	34,315	16,141	34,524	15,356	37,697	-76,206
\$1 under \$5,000.....	6,568,512	14,812,259	5,409,761	12,432,520	3,016,400	1,036,542	1,098,940	606,569	758,600	355,848
\$5,000 under \$10,000.....	1,584,876	10,712,679	1,526,969	9,780,606	704,020	320,755	183,553	225,657	133,856	195,359
\$10,000 under \$15,000.....	280,927	3,307,867	259,399	2,859,606	152,202	85,545	51,147	136,544	37,156	170,515
\$15,000 under \$20,000.....	80,287	1,355,161	73,247	1,094,128	48,739	81,300	19,259	70,277	17,972	81,418
\$20,000 under \$25,000.....	15,922	356,014	12,374	228,841	10,784	15,521	8,291	24,940	8,100	74,841
\$25,000 under \$30,000.....	4,130	110,327	2,226	13,976	3,250	13,922	3,208	20,062	3,039	28,139
\$30,000 under \$40,000.....	4,235	145,818	1,420	7,340	3,519	27,114	3,063	18,376	2,833	43,624
\$40,000 under \$50,000.....	2,143	96,369	808	2,651	2,101	18,136	1,698	12,321	1,950	49,497
\$50,000 under \$75,000.....	3,301	203,150	718	4,047	3,230	16,558	2,713	25,863	2,946	67,028
\$75,000 under \$100,000.....	856	74,719	379	974	851	5,328	783	9,869	781	37,237
\$100,000 under \$200,000.....	1,278	169,843	279	1,108	1,271	11,939	1,148	20,005	1,070	57,605
\$200,000 under \$500,000.....	660	200,630	198	2,434	652	22,759	542	14,848	567	51,848
\$500,000 under \$1,000,000.....	161	107,327	46	157	155	6,394	146	24,112	142	24,852
\$1,000,000 or more.....	65	122,580	13	50	65	10,044	55	11,252	59	37,668

NOTE: Detail may not add to total due to rounding.

The 1993 Family Cross-Section File

Table 5.--Individual Income Tax Returns (Family Cross-Section File), Returns Filed by Dependents: Selected Sources of Income, by Size of Parent's 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	8,595,066	31,644,767	7,302,765	26,442,169	3,981,553	1,687,999	1,409,071	1,236,049	1,006,767	1,199,273
No adjusted gross income.....	51,523	163,082	44,362	127,871	22,919	20,360	7,747	14,196	5,341	30,839
\$1 under \$5,000.....	83,789	236,937	68,691	214,542	21,192	6,293	4,492	8,830	3,463	519
\$5,000 under \$10,000.....	213,061	634,835	196,790	605,090	42,191	8,602	6,391	6,035	5,449	4,437
\$10,000 under \$15,000.....	387,835	1,187,373	359,724	1,124,749	95,236	18,877	16,950	16,135	11,932	5,199
\$15,000 under \$20,000.....	496,068	1,501,497	439,674	1,351,363	148,701	61,121	34,145	33,339	21,448	18,091
\$20,000 under \$25,000.....	470,451	1,438,015	424,806	1,321,929	153,750	33,056	11,341	7,289	10,750	17,122
\$25,000 under \$30,000.....	389,548	1,372,914	359,662	1,282,411	132,270	49,720	28,064	15,503	21,796	10,289
\$30,000 under \$40,000.....	955,327	3,175,644	839,871	2,878,246	370,284	128,613	86,882	43,103	64,576	24,033
\$40,000 under \$50,000.....	1,012,214	3,777,706	924,985	3,537,318	421,188	121,221	76,572	42,379	52,945	51,006
\$50,000 under \$75,000.....	2,187,409	8,315,634	1,920,517	7,607,562	1,063,075	336,738	300,759	158,439	206,457	83,453
\$75,000 under \$100,000.....	1,085,260	4,309,612	878,364	3,625,143	640,969	252,857	245,620	212,045	178,781	139,753
\$100,000 under \$200,000.....	915,114	3,195,563	662,077	2,225,571	615,565	310,598	374,727	306,899	257,817	281,478
\$200,000 under \$500,000.....	269,203	1,237,273	152,575	447,009	192,888	186,876	158,622	196,966	122,437	254,112
\$500,000 under \$1,000,000.....	52,895	390,194	21,781	65,600	40,529	65,544	38,258	75,250	29,337	89,381
\$1,000,000 or more.....	25,370	708,488	8,886	27,766	20,798	87,524	18,501	99,642	14,238	189,560

NOTE: Detail may not add to total due to rounding.

The 1993 Family Cross-Section File

**Table 6.--Individual Income Tax Returns (Family Cross-Section File), Returns Filed by Dependents:
Selected Sources of Income, by Size of Family 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	8,595,066	31,644,767	7,302,765	26,442,169	3,981,553	1,687,999	1,409,071	1,236,049	1,006,767	1,199,273
No adjusted gross income.....	38,382	95,233	31,562	86,016	19,338	15,063	6,867	11,185	4,466	19,012
\$1 under \$5,000.....	42,398	74,111	36,403	61,278	11,959	5,484	695	319	512	24
\$5,000 under \$10,000.....	122,476	234,706	109,137	210,861	24,484	4,713	5,813	9,776	4,851	979
\$10,000 under \$15,000.....	290,466	700,914	260,462	650,770	60,222	14,607	15,937	14,446	11,188	2,410
\$15,000 under \$20,000.....	375,183	1,000,130	333,618	945,030	93,550	17,060	10,667	6,911	8,579	5,892
\$20,000 under \$25,000.....	401,955	1,135,043	360,632	1,044,287	126,830	34,001	24,656	17,039	18,691	15,317
\$25,000 under \$30,000.....	479,233	1,437,816	440,879	1,383,747	146,188	29,779	22,944	15,434	13,808	1,036
\$30,000 under \$40,000.....	839,428	2,676,340	734,082	2,431,370	313,887	92,057	77,656	27,226	58,440	31,460
\$40,000 under \$50,000.....	938,658	3,138,325	849,676	2,896,965	380,897	131,565	67,695	26,802	53,574	31,968
\$50,000 under \$75,000.....	2,257,786	8,610,235	2,008,712	7,947,243	1,057,051	327,740	264,847	136,266	187,970	37,917
\$75,000 under \$100,000.....	1,317,090	5,609,841	1,087,503	4,825,605	749,837	321,883	268,365	201,093	180,357	174,921
\$100,000 under \$200,000.....	1,111,126	4,345,340	846,377	3,337,893	715,646	325,705	407,580	352,994	280,715	273,853
\$200,000 under \$500,000.....	298,395	1,351,935	171,865	524,084	216,994	208,706	175,751	227,912	137,288	284,287
\$500,000 under \$1,000,000.....	55,939	446,414	22,579	68,239	42,737	65,221	40,026	76,981	31,153	114,291
\$1,000,000 or more.....	26,551	788,384	9,279	28,780	21,931	94,415	19,571	111,667	15,176	205,906

NOTE: Detail may not add to total due to rounding.

The 1993 Family Cross-Section File

**Table 7.--Individual Income Tax Returns (Individual File), All Married Filing Separate Returns:
Selected Sources of Income, 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	2,437,311	62,142,610	2,128,247	50,819,470	1,020,905	2,520,811	325,360	1,486,783	205,413	4,676,484
No adjusted gross income.....	40,529	-3,994,533	17,265	384,410	14,006	200,880	6,191	66,945	8,802	570,799
\$1 under \$5,000.....	220,207	536,649	165,890	632,625	53,598	14,395	14,754	5,444	6,784	7,536
\$5,000 under \$10,000.....	299,460	2,371,194	225,061	1,928,187	76,013	60,880	22,793	14,945	8,859	16,319
\$10,000 under \$15,000.....	387,245	4,770,397	335,957	4,088,039	84,409	80,939	28,845	25,949	12,063	56,226
\$15,000 under \$20,000.....	363,998	6,341,325	340,956	5,768,345	99,097	52,517	16,526	14,136	*9,848	*15,106
\$20,000 under \$25,000.....	314,081	7,065,343	294,862	6,432,389	136,905	122,251	31,504	49,846	30,095	23,988
\$25,000 under \$30,000.....	218,259	5,965,696	207,726	5,449,401	106,455	57,787	20,944	9,138	10,255	4,793
\$30,000 under \$40,000.....	272,216	9,398,464	256,776	8,597,921	182,206	145,500	53,823	50,674	21,534	42,550
\$40,000 under \$50,000.....	169,868	7,521,393	153,800	6,455,853	139,565	295,899	68,054	150,264	38,177	30,097
\$50,000 under \$75,000.....	95,128	5,631,382	86,875	4,577,239	74,185	70,507	28,118	70,258	22,649	101,723
\$75,000 under \$100,000.....	20,365	1,767,017	17,311	1,339,745	20,365	56,577	11,966	63,648	11,734	66,174
\$100,000 under \$200,000.....	23,979	3,219,436	16,702	1,827,684	22,909	279,757	12,597	79,690	14,644	144,565
\$200,000 under \$500,000.....	7,845	2,349,466	6,139	1,205,127	7,126	164,528	5,550	78,660	6,264	552,643
\$500,000 under \$1,000,000.....	2,121	1,432,254	1,389	458,177	2,066	131,889	1,874	164,517	1,829	340,543
\$1,000,000 or more.....	2,011	7,767,128	1,539	1,674,330	2,000	786,506	1,822	642,668	1,876	2,703,422

* 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 due to rounding.

The 1993 Family Cross-Section File

Table 8.--Individual Income Tax Returns (Family Cross-Section File), All Married Filing Separate Returns Combined into Family Returns: Selected Sources of Income, by Size of Combined 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	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns.....	1,804,240	62,518,255	1,612,630	51,342,930	810,499	2,644,449	288,464	1,672,407	191,113	4,625,156
No adjusted gross income.....	35,543	-3,912,571	14,734	407,018	12,501	204,456	6,748	52,518	8,077	584,798
\$1 under \$5,000.....	166,261	424,960	129,927	561,503	40,809	16,896	*5,943	*2,986	*3,556	*12,346
\$5,000 under \$10,000.....	158,084	1,229,990	119,731	1,095,544	39,062	37,180	*14,156	*4,265	*3,250	*3,977
\$10,000 under \$15,000.....	256,976	3,143,244	226,464	2,701,294	53,967	76,964	23,089	27,307	9,883	21,386
\$15,000 under \$20,000.....	185,148	3,226,261	169,272	2,827,633	58,110	31,578	*5,918	*3,853	*734	*2,885
\$20,000 under \$25,000.....	192,859	4,303,532	179,929	3,753,694	77,989	106,874	22,837	34,742	21,103	10,699
\$25,000 under \$30,000.....	130,477	3,601,266	124,737	3,301,874	45,391	39,381	13,046	15,237	7,454	-5,721
\$30,000 under \$40,000.....	231,478	8,082,038	223,116	7,373,488	116,919	83,685	42,555	43,383	18,809	23,563
\$40,000 under \$50,000.....	152,477	6,820,134	145,861	6,218,026	107,047	204,150	26,332	47,332	13,801	-5,886
\$50,000 under \$75,000.....	150,096	9,385,120	145,321	8,216,283	122,090	208,554	44,141	122,734	31,021	77,976
\$75,000 under \$100,000.....	77,243	6,578,369	73,843	5,615,713	70,518	121,475	37,741	97,433	30,315	64,332
\$100,000 under \$200,000.....	51,894	6,634,553	46,336	5,066,563	51,559	317,249	34,275	238,395	30,192	145,882
\$200,000 under \$500,000.....	11,256	3,287,717	9,778	1,851,660	10,154	223,631	7,692	120,529	8,966	566,582
\$500,000 under \$1,000,000.....	2,378	1,621,420	1,884	583,749	2,323	144,139	2,018	171,580	1,973	387,610
\$1,000,000 or more.....	2,070	8,092,221	1,697	1,768,888	2,058	828,237	1,974	690,112	1,979	2,734,726

* 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 due to rounding.

The 1993 Family Cross-Section File

Table 9.--Individual Income Tax Returns (Family Cross-Section File), All Returns Combined as Family Returns: Selected Sources of Income, by Size of Family Adjusted Gross Income

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

Size of adjusted gross income	Number of families	Adjusted gross income (less deficit)	Wages		Taxable interest		Dividends		Sales of capital assets, net gain less loss in AGI	
			Number of families	Amount	Number of families	Amount	Number of families	Amount	Number of families	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All tax families.....	104,693,417	3,721,173,446	89,860,989	2,891,657,834	61,121,597	130,993,616	23,474,840	79,938,478	13,521,157	151,420,667
No adjusted gross income.....	859,436	-51,977,664	313,732	6,540,948	524,624	3,259,193	217,484	907,345	120,647	6,062,981
\$1 under \$5,000.....	7,591,397	21,508,208	5,947,973	18,979,469	2,031,920	1,645,693	566,096	587,337	291,719	396,891
\$5,000 under \$10,000.....	12,854,827	97,335,942	9,834,883	69,274,537	4,627,243	6,952,206	1,378,747	2,097,788	743,460	1,166,537
\$10,000 under \$15,000.....	12,951,616	161,384,987	10,343,273	117,682,965	5,270,935	9,473,674	1,651,715	2,864,362	880,505	2,029,509
\$15,000 under \$20,000.....	11,074,472	193,061,090	9,318,506	148,090,159	5,294,578	8,803,860	1,594,534	3,174,139	868,610	2,276,423
\$20,000 under \$25,000.....	9,283,210	207,881,877	8,030,425	165,027,802	4,881,986	7,557,818	1,595,009	3,241,394	860,966	2,326,298
\$25,000 under \$30,000.....	7,747,104	211,888,912	7,075,581	177,530,156	4,441,259	5,317,473	1,302,566	2,468,607	757,417	2,260,492
\$30,000 under \$40,000.....	12,251,236	425,606,917	11,239,209	358,737,164	8,294,621	10,790,516	2,810,412	5,785,100	1,571,734	5,077,119
\$40,000 under \$50,000.....	8,990,240	401,529,365	8,268,387	336,296,598	6,867,339	9,918,474	2,510,579	5,458,277	1,396,194	5,363,880
\$50,000 under \$75,000.....	12,401,455	751,701,685	11,547,741	633,326,948	10,629,534	16,691,348	4,618,814	10,882,024	2,579,895	12,332,614
\$75,000 under \$100,000.....	4,438,346	378,351,556	4,133,023	309,667,133	4,142,795	10,055,022	2,240,142	7,326,612	1,366,455	9,824,782
\$100,000 under \$200,000.....	3,240,139	423,926,591	2,932,549	306,276,413	3,120,497	13,590,421	2,154,409	11,790,723	1,460,625	21,092,993
\$200,000 under \$500,000.....	800,857	231,915,948	696,803	138,954,623	786,352	10,257,400	646,806	9,316,103	476,581	20,726,977
\$500,000 under \$1,000,000....	142,198	95,220,001	121,056	48,213,930	141,220	5,161,538	125,519	4,239,179	96,154	13,663,701
\$1,000,000 or more.....	66,884	171,838,032	57,848	57,058,990	66,695	11,518,981	62,008	9,799,487	50,195	46,819,471

NOTE: Detail may not add to total due to rounding.