

Income by Gender and Age From Information Returns, 1998

by Peter Sailer, Ellen Yau, and Victor Rehula

For Tax Year 1998, U.S. taxpayers earned a total of \$3.73 trillion in salaries and wages, as reported on Forms W-2 associated with their returns. Of this amount, \$2.42 trillion (or 65 percent) were earned by men. Of the \$497 billion in pensions and annuities received and reported on Forms 1099-R, \$331 billion (66 percent) had male beneficiaries.

If married persons filing joint returns are excluded from the analysis, the incomes of men and women are much closer. Men earned \$688 billion (or 53 percent) of the total \$1.29 trillion in salaries and wages, and received only 61 billion (40 percent) of the total \$153 billion in pensions and annuities.

Of the \$3.73 trillion in salaries reported on Forms W-2 associated with tax returns, \$2.9 trillion (or 78.6 percent) were earned by taxpayers in the "30 under 60" age bracket. This bracket accounted for 58.5 percent of all returns.

These and many other statistics not normally found in the Statistics of Income (SOI) Division's annual report, *Statistics of Income--Individual Income Tax Returns*, can be found in the tables following this article, which are based on combined information from income tax returns and information returns, such as Forms W-2 and 1099. The regular SOI reports are based on tax returns only, and, to the extent that these are joint returns of married couples, represent the combined data for one male and one female. The "tax return unit" is generally considered appropriate for tax analysis purposes. But it may not be adequate for those users who want to analyze the economic activities of individuals.

However, the Internal Revenue Service obtains information returns filed by the payers of income, as well as tax returns filed by recipients of income. And information returns generally identify a single recipient of income [1]. By using the Social Security numbers of the primary and secondary taxpayers on the SOI tax return file, we were able to create a file that showed separate data for husbands and wives for salaries and wages, based on Form W-2; for pensions and

annuities, based on Form 1099-R; and for Social Security benefits, based on Form SSA-1099.

In addition, administrative data from the Social Security Administration allow IRS to classify taxpayers by gender and age [2].

Comparability of Tax Return and Information Return Data

In the following tables, the data are based on the SOI sample used in the production of the annual report on Individual Income Tax Returns, along with matched information returns from the Information Returns Master File (IRMF) [3]. Tables 1 and 2 show that the data from the two sources, even when they appear to cover the same source of income, are not identical. Some of the differences may be due to reporting problems, either with Social Security numbers (which would prevent a valid match from taking place, or cause a false match) or with duplicate income amounts (multiple filings of the same record, which happen frequently with information returns). While many efforts were made to rid the file of such problems, it is likely that some remain. In addition, there are also legitimate reasons, based on instructions to taxpayers and information return filers, why the two sources are not always equal. For example: **Salaries and wages** (\$3.88 trillion shown on tax returns, \$3.73 trillion on Forms W-2):

In addition to amounts reported in Box 1 of any W-2's that they have been issued, taxpayers are to include on line 7 of the income tax return any of the following:

- fees or honoraria not covered by a W-2;
- tip income not reported to the employer;
- wages received as a household employee not covered by a W-2;
- dependent care benefits from Box 10 of Form W-2, less any excludable portion;
- employer-provided adoption care expenses, less any excludable portion;
- that portion of scholarship and fellowship grants not used for tuition in a program leading to a degree;

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- all or a portion of deferred income in excess of \$10,000;
- amounts of “non-employee compensation” and “other income” from Form 1099-MISC which the recipient considered to be employee compensation;
- disability pensions shown on Form 1099-R for employees who have not yet reached the minimum retirement age;
- any disbursements shown on Form 1099-R that were actually refunds of excess salary deferrals or excess contributions to a pension plan.

Gross pension and annuities (\$442 billion shown on tax returns, \$497 billion on Forms 1099-R): Some amounts shown in Box 1 of Form 1099-R are not carried to line 16a of Form 1040; the first two exclusions are the mirror images of items mentioned under salaries and wages:

- disability pensions shown on Form 1099-R for employees who have not yet reached the minimum retirement age;
- any disbursements shown on Form 1099-R that were actually refunds of excess salary deferrals or excess contributions to a pension plan;
- some disbursements that were rolled over into other pension plans [4].

Gross Social Security benefits (\$155 billion shown on tax returns, \$232 billion on Forms SSA-1099): The amount tabulated from Forms SSA-1099 represents gross Social Security benefits less any amounts repaid to SSA by the taxpayer because he or she did not qualify for the benefits. This amount is to be carried by the taxpayer, not to the tax return, but to line 1 of a worksheet in the instructions for Form 1040. This worksheet (not filed with the return) allows the taxpayer to calculate the taxable portion of his or her Social Security benefits. The instructions further state that if the taxable portion is zero (generally true when total income from all sources is less than \$25,000--less than \$32,000 for married couples filing jointly), the taxpayer is to leave the Social Security lines on the tax return blank. If the taxable

amount on line 18 of the worksheet is greater than zero, the taxpayer is to carry the gross amount from line 1 of the worksheet to line 20a of the 1040, and the taxable amount from worksheet line 8 to 1040 line 20b. Nonetheless, over 3 million taxpayers filled in line 20a, even though they had no taxable benefits to report on line 20b. In summary, the \$232 billion shown on Forms SSA-1099 represent the gross Social Security benefits of all filers of U.S. individual income tax returns. The \$155 billion from Forms 1040 represent the gross Social Security earnings of those U.S. taxpayers who had taxable earnings, plus a few more who did not follow the instructions.

Definitions

Most of the items shown in the tabulations following this article are defined in the report *Statistics of Income--1998, Individual Income Tax Returns*. Differences between certain sources of income taken from information returns and the corresponding tax return items are shown above. Definitions of terms in this article but not in the 1998 Report are given below.

Earned Income.--For purposes of this article, earned income was defined as the sum of salaries and wages from Form W-2 (described above) and self-employment income on Schedule SE (described below).

FICA Tax Withheld.--This amount is shown on Form W-2 and is withheld in accordance with the Federal Insurance Contributions Act (FICA). This is the Social Security tax paid by employees. The tax withheld is computed on total FICA wages paid. The tax rate for 1998 was 7.65 percent, limited to the first \$68,400 of wages paid each employee during the calendar year. The FICA wages may differ from income tax wages. In some cases, FICA wages may be less than wages for income tax purposes because they may exclude certain fees or honoraria. On the other hand, the FICA wages may be greater because they include certain deferred compensation deducted from income tax salaries under sections 401(k), 408(k), or 408(p) of the Internal Revenue Code. FICA wages may also include other items such as the value of employer-provided meals and lodging, which is excludable from salaries and wages for income tax purposes only.

Self-Employment Income on Schedule SE.--This amount represents 92.35 percent of the net gain

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from self-employment, reduced by any net loss, as shown on line 4a of Schedule SE. It is possible to distinguish the self-employment income of husbands from that of wives using tax return data only. To the extent that they earn self-employment income subject to social security taxation, each spouse must file his or her own Schedule SE as part of the tax return, in order to compute non-employee Social Security taxes. Income reported on this schedule may appear elsewhere on the tax return on Schedule C (non-farm sole proprietorship income), Schedule F (farm sole proprietorship income), or Schedule E (partnership income). However, not all partnership income may be transferred to Schedule SE, since some of it may not be earned income. Furthermore, if net self-employment income was less than \$400, the taxpayer was generally not required to file Schedule SE.

Data Sources and Limitations

The statistics in this study were based on a sample of individual income tax returns, Forms 1040, 1040A, 1040EZ, and 1040PC (including electronic returns). Since the data presented in this article are estimates based on this sample, they are subject to sampling as well as non-sampling error. Coefficients of variation, computed from the sample, are used to measure the magnitude of the sampling error. See Table 1.4CV in *Statistics of Income--1998, Individual Income Tax Returns* for coefficients of variation.

For purposes of this article, the tax return records were matched to information return data from the Information Return Master File (IRMF), using Social Security numbers. This matching process may have resulted in non-sampling error. Especially in the case of secondary Social Security numbers, IRS perfection may not have taken place at the time the tax return was selected for the SOI sample. While most false matches to the IRMF were corrected during SOI error resolution, data missing due to false non-matches were generally not restored.

Some of the shortfall of salaries and wages on the W-2 side, when compared to tax return data, is the result of definitional differences, not of errors. Some of the differences can be quantified, or at least approximated, with available data. For example, in the following table, if any shortfall on the W-2's was made up for by amounts shown on Forms 1099-MISC or 1099-R, these amounts are shown on lines 2

and 3, respectively. Dependent care expenses reportable as salaries and wages (line 4) can be obtained from Form 2441 (Child and Dependent Care Expenses). Unreported tip income (line 5) was estimated from the "Social Security and Medicare tax on tip income not reported to the employer" shown on line 52 of Form 1040. Excess deferred compensation (line 6) was computed from the total deferred compensation box on Form W-2.

Figure A

Tax Returns with More or Less Salaries and Wages Than on Matched W-2's

Item	Number of returns	Amount (\$1,000)
Returns with more salaries and wages:		
Total difference.....	11,568,302	172,808,026
Tax return salaries and wages include:		
Items from Form 1099-MISC.....	1,900,901	8,821,215
Items from Form 1099-R.....	1,478,197	7,914,873
Dependent care expenses.....	206,676	618,788
Unreported tip income.....	245,028	343,320
Excess deferred compensation.....	14,169	47,072
Tax return may contain SSN errors.....	494,910	8,516,020
Other differences.....	9,348,507	146,546,738
Returns with less salaries and wages:		
Total difference.....	6,981,107	21,311,283
Tax return may contain SSN errors.....	194,010	881,113
W-2 may contain SSN errors.....	44,144	62,299
Other differences.....	6,742,954	20,367,871

Failure of the name control obtained from the tax return to match with the name control provided for the given SSN by the Social Security Administration may indicate an SSN error--although in some cases it simply represents the failure of a recently married woman to inform SSA of her name change. Most of the differences on line 7 probably result from match failures due to incorrect SSN reporting. This still leaves \$146.5 billion in differences unaccounted for--attributable to bad SSN reporting on information documents, or to amounts simply not covered by Forms W-2.

Only a small proportion of the underreporting of salaries and wages on Forms 1040 (when compared to Forms W-2) could be attributed to bad SSN reporting on either the tax return or the information document side. This number was low because SOI edi-

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tors broke most questionable links between tax and information returns during the processing of the matched file. Some, but not all, of the remaining difference represents underreporting of income on the initial Form 1040. It should be emphasized that all 1040 data in this article represent the original returns filed by taxpayers, before any communications between IRS and the filer, before the filing of any amended returns, and before any audits.

Notes and References

[1] The statement that information return data are for a single recipient is certainly true for Forms W-2 (salaries and wages), Forms 1099-R (pensions and annuities), and Forms SSA-1099 (Social Security benefits), all of which were used for this article. Some of the other information returns, such as 1099-DIV (dividends) and 1099-INT (interest), while identified by only one SSN each in the IRS files, frequently represent jointly held accounts. They were excluded from the current analysis, because attributing them to one taxpayer would be misleading. Also excluded

were some 24 additional types of information documents accounting for smaller income and deduction amounts of individual taxpayers.

- [2] Whenever a new Social Security number is issued, the Social Security Administration (SSA) obtains data on date of birth and gender. SSA shares this information with the Internal Revenue Service for the purpose of the enforcement of certain age-specific provisions of the tax code, as well as for tax administration research purposes.
- [3] Internal Revenue Service. *Statistics of Income--1998, Individual Income Tax Returns*. Washington, DC, U.S. Government Printing Office, 2001.
- [4] According to the instructions, rollover amounts are to be reported on line 16a (gross pensions) of Form 1040, and then excluded from line 16b (taxable pensions). However, some taxpayers exclude the rollovers from line 16a as well as line 16b. When it is evident that the excluded amounts are rollovers, IRS may make no further adjustment to the 1040.

SOURCE: IRS, *Statistics of Income Bulletin*, Winter 2002-2002, Publication 1136 (Rev. 3-2002).

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Table 1.--All Returns and Joint Returns: Selected Tax Return and Information Return Items 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	Data from Forms 1040, 1040A, and 1040EZ							
	Number of returns	Adjusted gross income (less deficit)	Salaries and wages		Gross pensions and annuities		Social Security benefits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	124,770,662	5,415,972,846	106,535,263	3,879,762,257	22,211,348	441,521,385	12,136,792	154,953,370
No adjusted gross income.....	994,831	-53,238,323	323,545	7,455,428	129,699	1,935,426	108,074	1,053,991
\$1 under \$5,000.....	13,218,016	34,994,426	10,551,864	30,332,473	489,023	2,219,905	370,792	3,480,306
\$5,000 under \$10,000.....	13,071,279	98,072,759	10,560,345	73,930,554	1,454,709	9,538,947	728,649	8,109,950
\$10,000 under \$15,000.....	12,901,535	161,358,792	10,406,804	120,911,098	2,159,419	18,523,395	880,599	10,342,169
\$15,000 under \$20,000.....	11,724,272	204,713,422	9,714,194	158,414,436	2,131,886	24,263,617	864,914	10,529,100
\$20,000 under \$25,000.....	10,100,267	226,614,494	8,662,970	179,975,424	1,842,814	23,510,019	995,252	12,856,898
\$25,000 under \$30,000.....	8,192,496	224,639,427	7,249,848	184,519,271	1,400,997	20,548,332	962,679	12,072,740
\$30,000 under \$40,000.....	13,135,034	456,216,075	11,672,076	372,620,677	2,572,730	41,893,317	1,773,630	21,328,792
\$40,000 under \$50,000.....	9,973,659	447,072,777	9,071,515	368,944,001	2,067,715	37,589,411	1,196,835	14,277,161
\$50,000 under \$75,000.....	15,886,502	969,792,123	14,388,746	781,073,967	3,824,169	86,878,063	2,156,530	27,867,635
\$75,000 under \$100,000.....	7,221,303	618,463,031	6,575,765	487,596,539	1,882,616	53,991,146	940,717	13,824,225
\$100,000 under \$200,000.....	6,266,258	822,620,525	5,590,692	588,874,213	1,728,624	78,280,782	829,166	13,405,302
\$200,000 under \$500,000.....	1,606,186	463,589,644	1,367,491	266,736,719	410,613	28,400,797	251,978	4,365,986
\$500,000 under \$1,000,000.....	307,020	207,594,481	255,074	99,360,701	74,704	7,183,035	50,460	919,643
\$1,000,000 or more.....	172,004	533,469,193	144,334	159,016,757	41,630	6,765,195	26,515	519,473
Joint returns, total.....	49,629,570	3,618,627,272	42,708,034	2,532,417,496	13,161,858	305,895,961	7,149,068	104,613,831
No adjusted gross income.....	383,421	-33,709,787	177,389	4,771,187	80,007	1,316,574	47,199	508,975
\$1 under \$5,000.....	679,689	1,948,925	342,965	2,040,395	142,914	742,870	111,624	1,426,464
\$5,000 under \$10,000.....	1,380,080	10,743,599	846,802	6,194,189	362,197	2,465,270	218,252	3,201,113
\$10,000 under \$15,000.....	2,378,989	30,232,091	1,614,377	17,179,695	762,667	7,067,981	342,959	5,210,602
\$15,000 under \$20,000.....	2,799,645	49,230,248	1,927,518	28,829,068	1,005,972	12,183,421	412,045	6,044,708
\$20,000 under \$25,000.....	2,944,489	66,205,341	2,238,644	42,657,947	931,482	13,217,861	475,542	7,497,835
\$25,000 under \$30,000.....	2,699,224	74,087,243	2,227,081	52,923,584	729,347	12,396,163	528,215	8,030,640
\$30,000 under \$40,000.....	5,645,440	197,856,458	4,929,306	152,011,451	1,443,581	23,853,377	1,124,044	15,096,621
\$40,000 under \$50,000.....	5,668,043	255,105,737	5,229,432	209,924,374	1,289,576	22,373,416	748,706	9,822,610
\$50,000 under \$75,000.....	11,752,346	723,883,089	10,938,988	597,229,930	2,875,594	63,367,248	1,524,916	20,853,478
\$75,000 under \$100,000.....	6,139,669	526,517,123	5,724,136	428,692,797	1,577,725	43,125,066	727,928	11,277,838
\$100,000 under \$200,000.....	5,370,714	705,165,038	4,936,035	523,949,244	1,500,031	66,740,491	634,469	10,883,251
\$200,000 under \$500,000.....	1,384,785	398,842,260	1,225,564	240,197,080	360,600	24,926,642	194,837	3,592,110
\$500,000 under \$1,000,000.....	259,399	175,472,678	224,879	88,033,407	63,972	6,248,755	37,677	736,929
\$1,000,000 or more.....	143,638	437,047,231	124,918	137,783,148	36,195	5,870,827	20,655	430,657

Footnotes at end of table.

Income by Gender and Age From Information Returns, 1998

Table 1.--All Returns and Joint Returns: Selected Tax Return and Information Return Items 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	Data from Forms 1040, 1040A, and 1040EZ--continued				Data from information returns			
	Taxable Social Security benefits		Total income tax		Returns with salaries and wages on Form W-2			
	Number of returns	Amount	Number of returns	Amount	Total		Reported for men	
					Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All returns, total.....	8,941,171	68,702,700	93,047,898	788,541,979	104,011,352	3,728,277,915	66,626,509	2,417,223,172
No adjusted gross income.....	128	1,748	3,686	90,071	281,400	5,637,833	150,030	3,618,011
\$1 under \$5,000.....	7,213	16,470	2,509,214	346,306	10,212,167	28,478,189	4,744,926	13,615,627
\$5,000 under \$10,000.....	10,615	30,916	5,748,485	1,865,461	10,251,583	70,866,540	4,950,812	34,586,517
\$10,000 under \$15,000.....	26,670	88,672	7,438,637	5,588,448	10,077,338	115,163,369	4,919,276	55,092,590
\$15,000 under \$20,000.....	131,000	201,382	7,926,390	9,979,020	9,393,860	150,946,301	4,889,379	75,722,260
\$20,000 under \$25,000.....	650,044	787,210	7,904,250	13,871,104	8,456,315	173,619,413	4,688,757	91,525,826
\$25,000 under \$30,000.....	892,639	1,714,024	7,460,565	16,993,257	7,098,642	178,137,368	4,220,481	98,187,077
\$30,000 under \$40,000.....	1,770,660	6,903,249	12,779,095	40,347,683	11,435,037	359,846,072	7,524,138	209,619,384
\$40,000 under \$50,000.....	1,196,835	8,263,042	9,875,704	44,814,558	8,906,082	357,184,506	6,679,018	223,528,001
\$50,000 under \$75,000.....	2,156,530	22,618,219	15,840,056	108,921,128	14,178,835	753,422,771	11,697,601	484,003,701
\$75,000 under \$100,000.....	940,717	11,749,167	7,214,883	85,209,357	6,494,523	471,021,382	5,706,712	306,277,775
\$100,000 under \$200,000.....	829,166	11,394,329	6,263,188	143,720,694	5,501,796	567,955,993	4,912,514	397,518,686
\$200,000 under \$500,000.....	251,977	3,711,039	1,605,059	111,545,246	1,337,747	257,579,146	1,189,767	210,089,160
\$500,000 under \$1,000,000.....	50,460	781,685	306,822	58,482,844	247,238	94,926,523	224,619	82,807,944
\$1,000,000 or more.....	26,515	441,546	171,862	146,766,804	138,787	143,492,510	128,479	131,030,612
Joint returns, total.....	5,658,231	48,745,152	42,004,328	566,192,893	42,010,526	2,433,577,674	36,567,214	1,729,373,630
No adjusted gross income.....	86	1,275	1,989	66,062	163,766	4,083,954	86,738	2,531,639
\$1 under \$5,000.....	*5	*68	*43	*123	329,584	1,538,601	218,932	922,325
\$5,000 under \$10,000.....	890	7,081	*154	*6,198	825,159	5,719,287	542,363	3,457,069
\$10,000 under \$15,000.....	4,985	8,482	436,234	65,588	1,558,384	16,200,728	1,059,464	9,620,848
\$15,000 under \$20,000.....	12,546	18,492	1,578,826	888,395	1,835,301	26,670,888	1,335,236	16,799,537
\$20,000 under \$25,000.....	171,284	135,541	1,836,544	2,040,937	2,194,407	40,962,231	1,706,008	27,400,278
\$25,000 under \$30,000.....	458,175	668,582	2,197,292	3,448,571	2,180,761	50,620,084	1,760,278	33,823,438
\$30,000 under \$40,000.....	1,121,074	3,631,296	5,349,124	12,876,765	4,861,939	146,602,328	4,170,724	99,580,886
\$40,000 under \$50,000.....	748,706	4,716,877	5,595,345	20,180,260	5,165,214	203,830,614	4,644,432	138,540,721
\$50,000 under \$75,000.....	1,524,916	16,676,358	11,718,930	71,699,826	10,825,246	576,081,511	9,877,279	384,816,592
\$75,000 under \$100,000.....	727,928	9,584,787	6,133,668	68,920,265	5,665,856	414,057,847	5,237,207	272,012,281
\$100,000 under \$200,000.....	634,469	9,250,622	5,369,294	119,870,676	4,863,728	505,324,561	4,513,832	356,909,424
\$200,000 under \$500,000.....	194,836	3,053,256	1,384,080	95,422,660	1,202,058	232,353,030	1,096,130	192,134,964
\$500,000 under \$1,000,000.....	37,677	626,381	259,274	49,659,922	218,539	84,196,110	204,114	74,814,461
\$1,000,000 or more.....	20,655	366,054	143,532	121,046,646	120,584	125,335,900	114,477	116,009,167

Footnotes at end of table.

Income by Gender and Age From Information Returns, 1998

Table 1.--All Returns and Joint Returns: Selected Tax Return and Information Return Items 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	Data from information returns--continued							
	Returns with salaries and wages on Form W-2--continued		Returns with FICA tax on Form W-2					
	Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total.....	63,063,109	1,311,054,743	100,315,932	192,527,164	63,514,316	117,920,450	60,173,173	74,606,715
No adjusted gross income.....	175,816	2,019,822	275,308	295,101	143,271	173,909	172,596	121,191
\$1 under \$5,000.....	5,534,451	14,862,562	9,919,210	1,679,287	4,617,214	810,168	5,363,415	869,118
\$5,000 under \$10,000.....	5,501,498	36,280,023	10,004,058	4,249,598	4,818,438	2,079,584	5,378,744	2,170,014
\$10,000 under \$15,000.....	5,576,133	60,070,778	9,839,298	6,980,588	4,781,282	3,346,954	5,450,018	3,633,633
\$15,000 under \$20,000.....	5,146,985	75,224,041	9,169,173	9,220,837	4,764,676	4,619,071	5,013,920	4,601,767
\$20,000 under \$25,000.....	4,635,497	82,093,586	8,257,495	10,592,959	4,558,676	5,572,601	4,523,579	5,020,358
\$25,000 under \$30,000.....	3,909,447	79,950,291	6,834,269	10,734,209	4,067,326	5,942,120	3,734,851	4,792,089
\$30,000 under \$40,000.....	6,662,316	150,226,689	10,918,207	21,595,469	7,176,310	12,650,275	6,333,004	8,945,195
\$40,000 under \$50,000.....	5,666,153	133,656,505	8,397,589	21,065,232	6,294,573	13,298,042	5,304,356	7,767,190
\$50,000 under \$75,000.....	10,266,505	269,419,070	13,553,261	44,574,666	10,985,095	28,715,303	9,601,404	15,859,364
\$75,000 under \$100,000.....	5,069,799	164,743,607	6,193,989	26,560,445	5,236,750	16,944,308	4,750,734	9,616,137
\$100,000 under \$200,000.....	3,999,812	170,437,307	5,273,343	26,491,357	4,572,028	17,457,605	3,676,874	9,033,753
\$200,000 under \$500,000.....	752,658	47,489,987	1,302,041	6,545,182	1,153,151	4,771,152	709,629	1,774,030
\$500,000 under \$1,000,000.....	113,996	12,118,578	242,647	1,224,758	219,790	949,965	109,699	274,793
\$1,000,000 or more.....	52,042	12,461,898	136,044	717,478	125,736	589,395	50,351	128,082
Joint returns, total.....	31,121,579	704,204,044	40,510,060	119,561,588	34,430,245	79,749,178	29,438,338	39,812,409
No adjusted gross income.....	121,474	1,552,315	157,598	207,519	80,643	115,444	117,513	92,076
\$1 under \$5,000.....	177,863	616,276	315,877	93,256	213,029	57,792	164,266	35,464
\$5,000 under \$10,000.....	483,523	2,262,218	782,396	335,254	511,885	203,609	461,634	131,645
\$10,000 under \$15,000.....	916,990	6,579,881	1,483,672	967,855	997,205	581,844	872,440	386,011
\$15,000 under \$20,000.....	1,142,569	9,871,351	1,756,738	1,607,761	1,268,989	1,011,594	1,097,172	596,167
\$20,000 under \$25,000.....	1,356,339	13,561,952	2,115,354	2,468,118	1,627,677	1,644,360	1,312,438	823,759
\$25,000 under \$30,000.....	1,451,768	16,796,646	2,104,771	3,045,024	1,679,001	2,043,261	1,393,677	1,001,764
\$30,000 under \$40,000.....	3,442,633	47,021,443	4,694,471	8,831,613	3,967,260	5,992,234	3,316,295	2,839,380
\$40,000 under \$50,000.....	3,959,870	65,289,894	5,001,318	12,238,770	4,420,214	8,309,254	3,781,485	3,929,516
\$50,000 under \$75,000.....	8,733,238	191,264,919	10,490,997	34,289,955	9,291,724	22,895,214	8,230,488	11,394,741
\$75,000 under \$100,000.....	4,710,636	142,045,566	5,428,845	23,633,386	4,798,730	15,207,138	4,423,610	8,426,248
\$100,000 under \$200,000.....	3,760,427	148,415,137	4,672,631	24,077,964	4,198,824	15,899,476	3,449,365	8,178,487
\$200,000 under \$500,000.....	710,606	40,218,066	1,172,466	6,015,689	1,063,321	4,396,465	669,884	1,619,224
\$500,000 under \$1,000,000.....	105,802	9,381,649	214,640	1,108,441	199,723	863,762	101,759	244,679
\$1,000,000 or more.....	47,841	9,326,733	118,287	640,981	112,019	527,732	46,311	113,249

Footnotes at end of table.

Income by Gender and Age From Information Returns, 1998

Table 1.--All Returns and Joint Returns: Selected Tax Return and Information Return Items 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	Data from Forms 1040, 1040A, and 1040EZ							
	Returns with self-employment income on Schedule SE						Returns with self-employment tax on Schedule SE	
	Total		Reported for men		Reported for women		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	13,723,504	287,275,327	9,472,752	230,823,632	5,089,285	56,452,447	13,757,431	31,914,256
No adjusted gross income.....	132,245	2,058,629	90,989	1,563,874	50,895	494,770	144,795	254,785
\$1 under \$5,000.....	869,964	2,526,252	506,129	1,510,906	373,979	1,015,345	870,125	390,283
\$5,000 under \$10,000.....	1,525,774	8,715,658	907,069	5,245,946	649,124	3,469,712	1,528,761	1,349,031
\$10,000 under \$15,000.....	1,166,541	9,461,122	827,486	6,851,279	392,168	2,609,843	1,165,749	1,450,562
\$15,000 under \$20,000.....	977,483	9,513,086	690,444	6,861,812	338,536	2,651,275	977,539	1,454,898
\$20,000 under \$25,000.....	907,324	10,086,778	667,566	7,777,339	294,245	2,309,440	906,420	1,540,837
\$25,000 under \$30,000.....	769,293	9,041,704	545,976	7,152,565	267,509	1,889,139	767,317	1,400,682
\$30,000 under \$40,000.....	1,332,513	17,210,169	945,501	13,136,584	483,461	4,073,585	1,338,765	2,649,225
\$40,000 under \$50,000.....	1,166,876	15,494,429	777,542	11,445,824	471,483	4,048,764	1,169,439	2,380,827
\$50,000 under \$75,000.....	1,934,059	33,728,701	1,326,578	26,174,078	733,129	7,554,623	1,941,387	5,078,993
\$75,000 under \$100,000.....	996,695	24,956,954	717,086	19,507,810	369,110	5,449,144	1,000,521	3,420,749
\$100,000 under \$200,000.....	1,253,857	54,678,459	910,412	45,066,298	454,454	9,612,708	1,255,547	5,593,767
\$200,000 under \$500,000.....	519,004	49,816,242	414,709	42,384,033	163,287	7,432,209	519,216	3,309,687
\$500,000 under \$1,000,000.....	105,660	17,888,432	88,213	15,884,921	30,541	2,003,511	105,619	841,628
\$1,000,000 or more.....	66,217	22,098,713	57,051	20,260,364	17,366	1,838,379	66,231	798,302
Joint returns, total.....	8,980,324	222,170,975	6,779,030	187,543,068	3,039,828	34,628,658	9,015,027	23,834,225
No adjusted gross income.....	74,346	1,392,048	55,669	1,102,047	28,316	290,017	83,024	162,146
\$1 under \$5,000.....	163,036	638,837	122,281	450,167	50,898	188,670	163,122	98,933
\$5,000 under \$10,000.....	424,637	2,495,637	345,097	2,032,351	109,959	463,285	428,593	395,501
\$10,000 under \$15,000.....	516,099	4,260,034	434,273	3,522,013	134,938	738,021	515,307	651,036
\$15,000 under \$20,000.....	531,361	5,027,524	423,003	3,970,731	159,855	1,056,793	533,355	769,781
\$20,000 under \$25,000.....	570,513	6,118,962	457,503	5,172,147	167,497	946,815	570,570	938,399
\$25,000 under \$30,000.....	536,456	6,125,077	418,785	5,189,252	161,863	935,826	536,606	954,528
\$30,000 under \$40,000.....	978,192	12,024,470	741,046	9,992,538	333,594	2,031,932	983,466	1,854,782
\$40,000 under \$50,000.....	903,945	11,733,982	637,220	9,247,089	348,874	2,487,051	905,549	1,806,967
\$50,000 under \$75,000.....	1,672,312	27,326,379	1,176,798	22,094,987	621,162	5,231,392	1,679,640	4,130,632
\$75,000 under \$100,000.....	872,291	20,309,412	639,034	16,366,138	322,759	3,943,274	876,117	2,850,426
\$100,000 under \$200,000.....	1,114,797	46,344,657	816,408	38,761,878	409,399	7,583,325	1,117,170	4,856,059
\$200,000 under \$500,000.....	469,161	43,994,762	380,150	38,006,207	148,003	5,988,555	469,365	2,940,811
\$500,000 under \$1,000,000.....	94,906	15,514,859	80,593	14,011,805	27,408	1,503,053	94,866	736,356
\$1,000,000 or more.....	58,273	18,864,335	51,170	17,623,717	15,303	1,240,648	58,278	687,869

Footnotes at end of table.

Income by Gender and Age From Information Returns, 1998

Table 1.--All Returns and Joint Returns: Selected Tax Return and Information Return Items 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	Data from Forms 1040, 1040A, and 1040EZ--continued				Data from information returns			
	Returns with self-employment tax on Schedule SE--continued				Returns with gross pensions on Form 1099-R			
	Reported for men		Reported for women		Total		Reported for men	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
All returns, total.....	11,496,012	28,616,152	2,261,418	3,298,103	25,055,552	496,568,961	15,518,772	331,018,680
No adjusted gross income.....	121,160	222,189	23,635	32,595	144,138	2,489,466	94,420	1,649,343
\$1 under \$5,000.....	537,167	257,210	332,958	133,073	547,745	2,564,562	240,625	910,740
\$5,000 under \$10,000.....	968,384	871,848	560,377	477,184	1,594,817	11,165,591	703,667	4,398,432
\$10,000 under \$15,000.....	894,068	1,146,571	271,681	303,991	2,385,256	21,440,895	1,208,204	10,788,752
\$15,000 under \$20,000.....	790,256	1,198,210	187,283	256,687	2,385,299	25,623,259	1,388,106	14,688,016
\$20,000 under \$25,000.....	766,141	1,300,677	140,280	240,160	2,099,090	25,035,417	1,254,645	15,295,934
\$25,000 under \$30,000.....	646,266	1,226,446	121,051	174,236	1,665,169	22,908,308	1,020,617	13,975,025
\$30,000 under \$40,000.....	1,165,337	2,300,527	173,428	348,698	2,883,291	45,367,371	1,790,531	28,483,345
\$40,000 under \$50,000.....	1,025,884	2,113,154	143,555	267,673	2,360,529	42,098,497	1,519,636	26,843,091
\$50,000 under \$75,000.....	1,794,623	4,675,034	146,764	403,959	4,358,764	97,484,088	2,948,785	64,325,229
\$75,000 under \$100,000.....	937,186	3,188,156	63,335	232,593	2,125,859	60,463,470	1,482,611	41,487,881
\$100,000 under \$200,000.....	1,185,469	5,344,592	70,077	249,175	1,937,841	90,720,731	1,421,561	67,549,970
\$200,000 under \$500,000.....	498,575	3,189,391	20,641	120,295	441,421	33,380,667	342,890	26,892,681
\$500,000 under \$1,000,000.....	101,798	810,905	3,821	30,723	81,061	8,545,267	64,492	7,423,312
\$1,000,000 or more.....	63,699	771,242	2,532	27,060	45,271	7,281,372	37,984	6,306,930
Joint returns, total.....	8,803,702	23,453,073	211,325	381,151	14,551,513	343,555,868	11,632,762	269,761,592
No adjusted gross income.....	82,771	161,978	253	168	88,206	1,623,682	66,043	1,388,043
\$1 under \$5,000.....	156,182	95,066	6,940	3,867	153,168	862,932	125,322	515,147
\$5,000 under \$10,000.....	406,412	378,261	22,181	17,241	379,084	2,656,693	319,091	2,121,165
\$10,000 under \$15,000.....	500,855	633,842	14,451	17,194	801,972	7,822,199	705,113	5,824,397
\$15,000 under \$20,000.....	523,784	757,005	9,571	12,776	1,059,469	12,626,368	919,462	9,833,175
\$20,000 under \$25,000.....	557,038	906,720	13,532	31,680	983,487	13,745,088	847,591	11,008,508
\$25,000 under \$30,000.....	519,075	926,057	17,531	28,471	798,386	13,271,801	681,064	10,365,585
\$30,000 under \$40,000.....	959,904	1,818,459	23,562	36,323	1,564,787	25,361,457	1,278,878	21,184,405
\$40,000 under \$50,000.....	885,562	1,777,995	19,987	28,972	1,440,996	25,140,222	1,126,523	19,982,666
\$50,000 under \$75,000.....	1,644,843	4,072,844	34,797	57,788	3,292,359	70,606,943	2,508,761	54,263,098
\$75,000 under \$100,000.....	859,133	2,808,230	16,983	42,196	1,798,740	48,725,220	1,351,711	36,304,637
\$100,000 under \$200,000.....	1,092,148	4,789,570	25,022	66,489	1,692,115	77,289,813	1,296,225	59,348,422
\$200,000 under \$500,000.....	464,008	2,913,968	5,357	26,842	389,122	29,787,233	314,082	25,009,791
\$500,000 under \$1,000,000.....	94,178	730,438	688	5,918	70,092	7,618,726	58,544	6,818,011
\$1,000,000 or more.....	57,808	682,641	469	5,228	39,531	6,417,491	34,353	5,794,544

Footnotes at end of table.

Income by Gender and Age From Information Returns, 1998

Table 1.--All Returns and Joint Returns: Selected Tax Return and Information Return Items 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	Data from information returns--continued							
	Returns with gross pensions on Form 1099-R--continued		Returns with gross Social Security benefits on Form SSA-1099					
	Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
All returns, total.....	12,306,263	165,550,281	19,589,108	231,825,749	12,202,052	126,066,330	13,940,961	105,759,419
No adjusted gross income.....	57,571	840,123	291,268	3,104,121	199,262	1,885,250	177,119	1,218,871
\$1 under \$5,000.....	336,944	1,653,822	1,543,570	13,004,696	795,936	6,189,700	981,803	6,814,996
\$5,000 under \$10,000.....	956,644	6,767,159	2,401,736	24,280,965	1,109,503	10,520,025	1,754,184	13,760,941
\$10,000 under \$15,000.....	1,358,548	10,652,143	2,835,942	31,978,585	1,502,817	15,345,276	2,120,308	16,633,309
\$15,000 under \$20,000.....	1,237,944	10,935,243	2,327,986	27,886,015	1,459,893	14,799,491	1,763,920	13,086,524
\$20,000 under \$25,000.....	1,066,813	9,739,483	1,726,099	20,858,977	1,176,682	11,869,569	1,260,085	8,989,408
\$25,000 under \$30,000.....	799,896	8,933,283	1,151,960	13,517,163	795,436	7,982,673	777,351	5,534,489
\$30,000 under \$40,000.....	1,406,184	16,884,025	1,816,134	21,698,308	1,254,181	12,716,172	1,238,828	8,982,136
\$40,000 under \$50,000.....	1,110,989	15,255,407	1,211,786	14,389,740	784,548	8,078,441	832,273	6,311,299
\$50,000 under \$75,000.....	1,997,195	33,158,859	2,172,904	27,992,462	1,504,324	16,343,015	1,513,343	11,649,446
\$75,000 under \$100,000.....	964,116	18,975,589	944,183	13,827,859	722,875	8,410,662	669,920	5,417,197
\$100,000 under \$200,000.....	816,123	23,170,761	835,429	13,486,198	640,631	8,220,630	605,449	5,265,568
\$200,000 under \$500,000.....	158,888	6,487,987	252,643	4,359,329	195,335	2,767,342	190,143	1,591,986
\$500,000 under \$1,000,000.....	26,572	1,121,955	50,730	919,761	39,251	590,774	36,918	328,987
\$1,000,000 or more.....	11,835	974,442	26,738	521,572	21,377	347,311	19,318	174,261
Joint returns, total.....	5,688,234	73,794,276	10,383,673	146,529,303	9,411,777	100,009,314	7,523,800	46,519,989
No adjusted gross income.....	30,016	235,639	150,265	1,830,335	140,225	1,325,338	95,153	504,997
\$1 under \$5,000.....	57,669	347,785	351,027	4,487,892	330,536	3,047,419	254,660	1,440,473
\$5,000 under \$10,000.....	125,487	535,528	629,488	8,702,010	602,340	5,966,909	489,099	2,735,101
\$10,000 under \$15,000.....	278,355	1,997,802	1,128,072	15,946,420	1,069,178	11,106,514	846,077	4,839,906
\$15,000 under \$20,000.....	380,757	2,793,193	1,235,003	17,765,370	1,170,367	12,046,197	960,463	5,719,173
\$20,000 under \$25,000.....	358,264	2,736,581	1,083,425	14,934,372	989,322	10,126,134	804,770	4,808,239
\$25,000 under \$30,000.....	272,665	2,906,216	719,220	9,500,224	649,603	6,632,756	488,443	2,867,468
\$30,000 under \$40,000.....	599,333	4,177,052	1,150,869	15,386,284	1,013,766	10,555,294	813,977	4,830,990
\$40,000 under \$50,000.....	584,568	5,157,557	760,781	9,916,750	646,626	6,683,412	519,189	3,233,338
\$50,000 under \$75,000.....	1,370,813	16,343,845	1,547,494	21,052,181	1,339,777	14,324,976	1,052,480	6,727,205
\$75,000 under \$100,000.....	767,898	12,420,583	730,076	11,261,498	660,852	7,622,068	517,836	3,639,430
\$100,000 under \$200,000.....	695,734	17,941,392	643,551	10,988,099	571,172	7,289,153	483,030	3,698,946
\$200,000 under \$500,000.....	135,397	4,777,443	195,504	3,586,985	174,710	2,457,565	153,629	1,129,420
\$500,000 under \$1,000,000.....	21,551	800,715	38,021	738,294	34,444	521,474	29,017	216,820
\$1,000,000 or more.....	9,726	622,947	20,877	432,589	18,858	304,106	15,976	128,482

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

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

Income by Gender and Age From Information Returns, 1998

Table 2.--Non-Joint Returns: Selected Tax Return and Information Return Items 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	Data from Forms 1040, 1040A, and 1040EZ							
	All returns		Returns of men		Returns of women		Returns with salaries and wages	
	Number of returns	Adjusted gross income	Number of returns	Adjusted gross income	Number of returns	Adjusted gross income	All returns	
	(1)	(2)	(3)	(4)	(5)	(6)	Number of returns	Amount
Non-joint returns, total.....	75,144,907	1,798,082,918	35,696,195	917,471,675	39,448,712	880,611,242	63,827,230	1,347,344,762
No adjusted gross income.....	611,715	-19,621,907	351,670	-13,132,009	260,045	-6,489,899	146,156	2,684,241
\$1 under \$5,000.....	12,538,483	33,045,912	5,844,686	15,298,894	6,693,796	17,747,018	10,208,900	28,292,078
\$5,000 under \$10,000.....	11,691,378	87,330,482	5,333,679	39,716,065	6,357,699	47,614,417	9,713,544	67,736,365
\$10,000 under \$15,000.....	10,522,743	131,129,172	4,607,323	57,482,808	5,915,419	73,646,364	8,792,427	103,731,403
\$15,000 under \$20,000.....	8,924,811	155,486,383	4,097,402	71,417,526	4,827,409	84,068,857	7,786,676	129,585,368
\$20,000 under \$25,000.....	7,155,949	160,412,985	3,382,140	75,913,301	3,773,808	84,499,683	6,424,326	137,317,477
\$25,000 under \$30,000.....	5,493,432	150,556,564	2,706,706	74,134,906	2,786,726	76,421,658	5,022,767	131,595,687
\$30,000 under \$40,000.....	7,489,877	258,369,552	3,762,953	129,912,575	3,726,925	128,456,977	6,742,770	220,609,226
\$40,000 under \$50,000.....	4,305,842	191,977,168	2,255,935	100,516,546	2,049,907	91,460,622	3,842,083	159,019,627
\$50,000 under \$75,000.....	4,134,546	245,933,109	2,101,022	125,142,017	2,033,524	120,791,092	3,449,758	183,844,037
\$75,000 under \$100,000.....	1,081,862	91,965,643	561,934	47,894,397	519,929	44,071,246	851,629	58,903,742
\$100,000 under \$200,000.....	895,994	117,519,216	512,407	67,010,831	383,586	50,508,385	654,656	64,924,969
\$200,000 under \$500,000.....	221,870	64,897,529	130,725	38,273,491	91,145	26,624,038	141,927	26,539,639
\$500,000 under \$1,000,000.....	47,852	32,281,668	28,834	19,566,502	19,018	12,715,165	30,195	11,327,294
\$1,000,000 or more.....	28,554	96,799,443	18,779	68,323,824	9,775	28,475,619	19,416	21,233,609

Size of adjusted gross income	Data from Forms 1040, 1040A, and 1040EZ--continued							
	Returns with salaries and wages--continued				Returns with gross pensions and annuities			
	Returns of men		Returns of women		All returns		Returns of men	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Non-joint returns, total.....	31,054,346	717,703,095	32,772,883	629,641,668	9,049,490	135,625,423	3,189,537	52,373,829
No adjusted gross income.....	83,721	1,888,641	62,434	795,600	49,693	618,852	26,777	219,131
\$1 under \$5,000.....	4,675,477	13,400,573	5,533,422	14,891,505	346,110	1,477,035	99,638	357,377
\$5,000 under \$10,000.....	4,578,173	32,411,869	5,135,371	35,324,495	1,092,512	7,073,677	310,326	1,977,117
\$10,000 under \$15,000.....	4,007,553	47,711,405	4,784,875	56,019,998	1,396,752	11,455,414	416,173	3,621,754
\$15,000 under \$20,000.....	3,675,797	61,771,274	4,110,879	67,814,094	1,125,913	12,080,196	372,635	4,394,782
\$20,000 under \$25,000.....	3,072,820	66,498,378	3,351,505	70,819,099	911,333	10,292,158	329,635	3,970,971
\$25,000 under \$30,000.....	2,514,326	66,461,244	2,508,441	65,134,443	671,650	8,152,169	251,882	3,233,640
\$30,000 under \$40,000.....	3,457,596	114,498,044	3,285,174	106,111,182	1,129,148	18,039,940	429,130	6,543,973
\$40,000 under \$50,000.....	2,093,572	88,162,653	1,748,511	70,856,974	778,139	15,215,995	311,434	5,762,709
\$50,000 under \$75,000.....	1,875,222	102,819,577	1,574,536	81,024,460	948,576	23,510,816	376,492	8,657,617
\$75,000 under \$100,000.....	475,278	34,970,249	376,351	23,933,493	304,891	10,866,080	117,612	4,376,092
\$100,000 under \$200,000.....	411,095	42,108,576	243,561	22,816,393	228,593	11,540,291	112,349	6,387,067
\$200,000 under \$500,000.....	97,587	18,840,815	44,340	7,698,824	50,013	3,474,155	26,276	1,785,344
\$500,000 under \$1,000,000.....	21,297	8,467,844	8,898	2,859,450	10,731	934,280	5,852	610,685
\$1,000,000 or more.....	14,831	17,691,954	4,584	3,541,656	5,436	894,368	3,326	475,569

Income by Gender and Age From Information Returns, 1998

Table 2.--Non-Joint Returns: Selected Tax Return and Information Return Items 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	Data from Forms 1040, 1040A, and 1040EZ--continued							
	Returns with gross pensions and annuities--continued		Returns with total income tax					
	Returns of women		All returns		Returns of men		Returns of women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Non-joint returns, total.....	5,859,953	83,251,594	51,043,570	222,349,087	26,159,557	126,150,810	24,884,013	96,198,276
No adjusted gross income.....	22,916	399,720	1,697	24,009	1,517	20,679	180	3,331
\$1 under \$5,000.....	246,472	1,119,657	2,509,171	346,184	1,227,256	174,850	1,281,914	171,334
\$5,000 under \$10,000.....	782,186	5,096,560	5,748,330	1,859,263	2,994,256	991,184	2,754,075	868,079
\$10,000 under \$15,000.....	980,579	7,833,660	7,002,403	5,522,860	3,577,804	2,896,296	3,424,600	2,626,564
\$15,000 under \$20,000.....	753,278	7,685,414	6,347,565	9,090,624	3,287,308	4,815,253	3,060,257	4,275,372
\$20,000 under \$25,000.....	581,698	6,321,188	6,067,706	11,830,167	3,089,415	6,362,042	2,978,291	5,468,125
\$25,000 under \$30,000.....	419,768	4,918,528	5,263,273	13,544,687	2,639,822	7,092,512	2,623,451	6,452,174
\$30,000 under \$40,000.....	700,019	11,495,967	7,429,971	27,470,917	3,743,113	14,289,011	3,686,858	13,181,907
\$40,000 under \$50,000.....	466,705	9,453,286	4,280,359	24,634,298	2,252,689	13,342,607	2,027,670	11,291,691
\$50,000 under \$75,000.....	572,083	14,853,199	4,121,126	37,221,302	2,095,178	19,570,664	2,025,948	17,650,638
\$75,000 under \$100,000.....	187,279	6,489,988	1,081,216	16,289,091	561,476	8,742,836	519,740	7,546,256
\$100,000 under \$200,000.....	116,244	5,153,224	893,895	23,850,018	512,091	13,935,323	381,804	9,914,695
\$200,000 under \$500,000.....	23,737	1,688,811	220,979	16,122,586	130,296	9,772,341	90,683	6,350,246
\$500,000 under \$1,000,000.....	4,879	323,594	47,548	8,822,922	28,676	5,529,219	18,872	3,293,703
\$1,000,000 or more.....	2,109	418,799	28,331	25,720,158	18,660	18,615,995	9,671	7,104,163

Size of adjusted gross income	Data from information returns							
	Returns with salaries and wages on Form W-2						Returns with FICA tax on Form W-2	
	All returns		Returns of men		Returns of women		All returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Non-joint returns, total.....	62,000,826	1,294,700,241	30,059,295	687,849,542	31,941,530	606,850,699	59,803,871	72,944,415
No adjusted gross income.....	117,634	1,553,879	63,292	1,086,372	54,342	467,507	115,708	85,149
\$1 under \$5,000.....	9,882,582	26,939,588	4,525,994	12,693,302	5,356,588	14,246,286	9,603,333	1,586,030
\$5,000 under \$10,000.....	9,426,424	65,147,253	4,408,449	31,129,449	5,017,975	34,017,805	9,221,663	3,913,679
\$10,000 under \$15,000.....	8,518,955	98,962,641	3,859,811	45,471,743	4,659,143	53,490,898	8,355,626	6,000,639
\$15,000 under \$20,000.....	7,558,559	124,275,413	3,554,142	58,922,723	4,004,417	65,352,690	7,412,435	7,613,076
\$20,000 under \$25,000.....	6,261,908	132,657,182	2,982,750	64,125,548	3,279,158	68,531,634	6,142,140	8,124,841
\$25,000 under \$30,000.....	4,917,882	127,517,284	2,460,203	64,363,639	2,457,679	63,153,645	4,729,498	7,689,185
\$30,000 under \$40,000.....	6,573,098	213,243,744	3,353,414	110,038,498	3,219,684	103,205,246	6,223,736	12,763,057
\$40,000 under \$50,000.....	3,740,868	153,353,892	2,034,586	84,987,280	1,706,282	68,366,612	3,396,271	8,824,670
\$50,000 under \$75,000.....	3,353,589	177,341,260	1,820,321	99,187,109	1,533,268	78,154,151	3,062,264	10,281,331
\$75,000 under \$100,000.....	828,668	56,963,535	469,505	34,265,494	359,163	22,698,041	765,144	2,927,059
\$100,000 under \$200,000.....	638,068	62,631,432	398,682	40,609,262	239,386	22,022,170	600,712	2,413,393
\$200,000 under \$500,000.....	135,689	25,226,116	93,637	17,954,196	42,052	7,271,921	129,575	529,493
\$500,000 under \$1,000,000.....	28,699	10,730,412	20,506	7,993,483	8,193	2,736,929	28,007	116,317
\$1,000,000 or more.....	18,202	18,156,610	14,002	15,021,445	4,200	3,135,166	17,757	76,497

Income by Gender and Age From Information Returns, 1998

Table 2.--Non-Joint Returns: Selected Tax Return and Information Return Items 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	Data from information returns--continued				Data from Forms 1040, 1040A, and 1040EZ			
	Returns with FICA tax on Form W-2--continued				Returns with self-employment income on Schedule SE			
	Returns of men		Returns of women		All returns		Returns of men	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Non-joint returns, total.....	29,080,056	38,161,543	30,723,814	34,782,872	4,743,179	65,104,353	2,693,722	43,280,564
No adjusted gross income.....	62,628	58,466	53,081	26,684	57,899	666,580	35,320	461,827
\$1 under \$5,000.....	4,404,184	752,376	5,199,149	833,654	706,928	1,887,415	383,848	1,060,739
\$5,000 under \$10,000.....	4,306,554	1,875,974	4,915,109	2,037,705	1,101,137	6,220,022	561,972	3,213,595
\$10,000 under \$15,000.....	3,780,062	2,755,383	4,575,565	3,245,256	650,442	5,201,087	393,213	3,329,266
\$15,000 under \$20,000.....	3,495,687	3,607,477	3,916,748	4,005,600	446,122	4,485,562	267,441	2,891,081
\$20,000 under \$25,000.....	2,930,999	3,928,241	3,211,142	4,196,600	336,811	3,967,816	210,063	2,605,191
\$25,000 under \$30,000.....	2,388,325	3,898,859	2,341,173	3,790,326	232,837	2,916,627	127,191	1,963,313
\$30,000 under \$40,000.....	3,209,050	6,658,041	3,014,686	6,105,016	354,321	5,185,698	204,455	3,144,046
\$40,000 under \$50,000.....	1,874,359	4,988,787	1,521,912	3,835,882	262,931	3,760,447	140,322	2,198,735
\$50,000 under \$75,000.....	1,693,371	5,820,089	1,368,893	4,461,242	261,747	6,402,323	149,780	4,079,091
\$75,000 under \$100,000.....	438,020	1,737,170	327,124	1,189,889	124,404	4,647,541	78,053	3,141,672
\$100,000 under \$200,000.....	373,204	1,558,128	227,508	855,265	139,060	8,333,803	94,005	6,304,420
\$200,000 under \$500,000.....	89,830	374,687	39,745	154,806	49,843	5,821,480	34,559	4,377,825
\$500,000 under \$1,000,000.....	20,067	86,203	7,941	30,114	10,754	2,373,573	7,620	1,873,115
\$1,000,000 or more.....	13,717	61,663	4,040	14,833	7,944	3,234,378	5,881	2,636,647

Size of adjusted gross income	Data from Forms 1040, 1040A, and 1040EZ--continued							
	Returns with self-employment income on Schedule SE--continued		Returns with self-employment tax on Schedule SE					
	Returns of women		All returns		Returns of men		Returns of women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Non-joint returns, total.....	2,049,458	21,823,789	4,742,403	8,080,031	2,692,310	5,163,079	2,050,093	2,916,952
No adjusted gross income.....	22,579	204,753	61,771	92,639	38,389	60,211	23,382	32,428
\$1 under \$5,000.....	323,081	826,676	707,002	291,350	380,985	162,144	326,018	129,206
\$5,000 under \$10,000.....	539,165	3,006,427	1,100,168	953,530	561,972	493,587	538,196	459,943
\$10,000 under \$15,000.....	257,229	1,871,821	650,442	799,526	393,213	512,729	257,229	286,797
\$15,000 under \$20,000.....	178,681	1,594,481	444,184	685,116	266,472	441,205	177,712	243,911
\$20,000 under \$25,000.....	126,748	1,362,625	335,850	602,438	209,102	393,958	126,748	208,480
\$25,000 under \$30,000.....	105,646	953,313	230,711	446,155	127,191	300,389	103,519	145,766
\$30,000 under \$40,000.....	149,866	2,041,653	355,299	794,444	205,433	482,068	149,866	312,376
\$40,000 under \$50,000.....	122,609	1,561,712	263,890	573,860	140,322	335,159	123,568	238,701
\$50,000 under \$75,000.....	111,967	2,323,232	261,747	948,361	149,780	602,190	111,967	346,171
\$75,000 under \$100,000.....	46,352	1,505,870	124,404	570,323	78,053	379,926	46,352	190,397
\$100,000 under \$200,000.....	45,055	2,029,383	138,377	737,707	93,321	555,021	45,055	182,686
\$200,000 under \$500,000.....	15,284	1,443,655	49,851	368,876	34,567	275,423	15,284	93,453
\$500,000 under \$1,000,000.....	3,133	500,458	10,754	105,272	7,620	80,467	3,133	24,805
\$1,000,000 or more.....	2,063	597,731	7,953	110,433	5,890	88,601	2,063	21,833

Income by Gender and Age From Information Returns, 1998

Table 2.--Non-Joint Returns: Selected Tax Return and Information Return Items 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	Data from information returns					
	Returns with gross pensions on Form 1099-R					
	All returns		Returns of men		Returns of women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)
Non-joint returns, total.....	10,504,039	153,013,092	3,886,009	61,257,088	6,618,029	91,756,004
No adjusted gross income.....	55,932	865,784	28,377	261,300	27,555	604,484
\$1 under \$5,000.....	394,577	1,701,630	115,303	395,593	279,275	1,306,037
\$5,000 under \$10,000.....	1,215,733	8,508,898	384,576	2,277,267	831,157	6,231,631
\$10,000 under \$15,000.....	1,583,284	13,618,695	503,090	4,964,355	1,080,193	8,654,340
\$15,000 under \$20,000.....	1,325,830	12,996,892	468,644	4,854,841	857,187	8,142,051
\$20,000 under \$25,000.....	1,115,604	11,290,329	407,054	4,287,426	708,549	7,002,903
\$25,000 under \$30,000.....	866,784	9,636,507	339,552	3,609,439	527,231	6,027,067
\$30,000 under \$40,000.....	1,318,504	20,005,914	511,653	7,298,941	806,851	12,706,973
\$40,000 under \$50,000.....	919,533	16,958,275	393,113	6,860,425	526,421	10,097,850
\$50,000 under \$75,000.....	1,066,405	26,877,145	440,023	10,062,131	626,382	16,815,014
\$75,000 under \$100,000.....	327,118	11,738,251	130,901	5,183,244	196,217	6,555,006
\$100,000 under \$200,000.....	245,726	13,430,918	125,336	8,201,548	120,390	5,229,370
\$200,000 under \$500,000.....	52,300	3,593,434	28,808	1,882,890	23,491	1,710,544
\$500,000 under \$1,000,000.....	10,969	926,541	5,948	605,301	5,021	321,240
\$1,000,000 or more.....	5,740	863,881	3,630	512,387	2,110	351,495

Size of adjusted gross income	Data from information returns--continued					
	Returns with gross Social Security benefits on Form SSA-1099					
	All returns		Returns of men		Returns of women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)
Non-joint returns, total.....	9,205,435	85,291,703	2,788,274	26,052,273	6,417,161	59,239,430
No adjusted gross income.....	141,003	1,273,786	59,037	559,912	81,966	713,874
\$1 under \$5,000.....	1,192,543	8,516,804	465,399	3,142,281	727,143	5,374,523
\$5,000 under \$10,000.....	1,772,248	15,578,956	507,163	4,553,116	1,265,085	11,025,840
\$10,000 under \$15,000.....	1,707,870	16,032,165	433,640	4,238,762	1,274,230	11,793,403
\$15,000 under \$20,000.....	1,092,983	10,120,644	289,526	2,753,294	803,457	7,367,351
\$20,000 under \$25,000.....	642,675	5,924,605	187,360	1,743,435	455,315	4,181,170
\$25,000 under \$30,000.....	432,739	4,012,195	143,832	1,345,174	288,907	2,667,021
\$30,000 under \$40,000.....	665,265	6,312,024	240,415	2,160,878	424,850	4,151,146
\$40,000 under \$50,000.....	451,005	4,472,990	137,921	1,395,029	313,084	3,077,961
\$50,000 under \$75,000.....	625,410	6,940,281	164,547	2,018,040	460,863	4,922,241
\$75,000 under \$100,000.....	214,107	2,566,361	62,023	788,594	152,084	1,777,767
\$100,000 under \$200,000.....	191,878	2,498,099	69,459	931,477	122,419	1,566,622
\$200,000 under \$500,000.....	57,139	772,344	20,625	309,778	36,514	462,566
\$500,000 under \$1,000,000.....	12,709	181,467	4,807	69,300	7,902	112,167
\$1,000,000 or more.....	5,861	88,983	2,519	43,205	3,342	45,778

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

Income by Gender and Age From Information Returns, 1998

Table 3.--Salaries and Wages Reported on Forms W-2 Associated with Individual Income Tax Returns, by Size of Salaries and Wages, Marital Status, and Gender

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

Size of salaries and wages	All men			Men, non-joint filers			Men, joint filers		
	Number of returns	Amount	Average	Number of returns	Amount	Average	Number of returns	Amount	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	66,630,524	2,417,376,218	36,280	30,063,310	688,002,588	22,885	36,567,214	1,729,373,631	47,293
Under \$5,000.....	7,956,733	18,662,241	2,345	5,526,246	13,835,071	2,504	2,430,488	4,827,169	1,986
\$5,000 under \$10,000.....	6,269,086	46,462,018	7,411	4,417,701	32,490,021	7,355	1,851,384	13,971,997	7,547
\$10,000 under \$15,000.....	5,932,582	74,130,609	12,496	3,709,189	46,158,486	12,444	2,223,393	27,972,123	12,581
\$15,000 under \$20,000.....	5,895,576	103,111,411	17,490	3,454,312	60,256,988	17,444	2,441,264	42,854,423	17,554
\$20,000 under \$25,000.....	6,091,017	137,089,532	22,507	2,945,988	66,184,341	22,466	3,145,028	70,905,191	22,545
\$25,000 under \$30,000.....	5,724,744	156,928,604	27,412	2,427,680	66,470,591	27,380	3,297,064	90,458,013	27,436
\$30,000 under \$40,000.....	9,613,803	334,344,668	34,778	3,324,465	114,865,737	34,552	6,289,338	219,478,931	34,897
\$40,000 under \$50,000.....	6,598,076	294,779,442	44,677	1,843,028	82,070,587	44,530	4,755,047	212,708,855	44,733
\$50,000 under \$100,000.....	9,927,713	655,041,590	65,981	2,057,064	131,987,057	64,163	7,870,650	523,054,533	66,456
\$100,000 under \$200,000.....	1,875,588	250,604,827	133,614	281,327	36,310,408	129,068	1,594,261	214,294,419	134,416
\$200,000 under \$500,000.....	604,825	176,033,925	291,049	60,465	17,534,664	289,998	544,360	158,499,261	291,166
\$500,000 under \$1,000,000..	97,119	64,902,491	668,276	10,648	6,971,240	654,688	86,471	57,931,251	669,949
\$1,000,000 or more.....	43,662	105,284,860	2,411,351	5,197	12,867,395	2,476,137	38,466	92,417,465	2,402,599

Size of salaries and wages	All women			Women, non-joint filers			Women, joint filers		
	Number of returns	Amount	Average	Number of returns	Amount	Average	Number of returns	Amount	Average
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	63,074,129	1,311,232,300	20,789	31,952,551	607,028,255	18,998	31,121,579	704,204,045	22,628
Under \$5,000.....	11,850,916	27,504,177	2,321	6,749,750	16,664,020	2,469	5,101,165	10,840,157	2,125
\$5,000 under \$10,000.....	8,949,136	66,462,559	7,427	5,064,201	37,267,682	7,359	3,884,936	29,194,877	7,515
\$10,000 under \$15,000.....	8,497,505	106,182,208	12,496	4,481,887	55,891,972	12,471	4,015,618	50,290,236	12,524
\$15,000 under \$20,000.....	7,855,250	137,285,326	17,477	3,934,278	68,671,096	17,455	3,920,972	68,614,230	17,499
\$20,000 under \$25,000.....	6,562,499	146,782,685	22,367	3,124,576	69,854,089	22,356	3,437,923	76,928,596	22,376
\$25,000 under \$30,000.....	5,286,177	144,997,752	27,430	2,442,158	67,000,129	27,435	2,844,019	77,997,623	27,425
\$30,000 under \$40,000.....	6,837,115	236,046,490	34,524	3,028,599	104,352,212	34,456	3,808,516	131,694,277	34,579
\$40,000 under \$50,000.....	3,461,883	154,181,807	44,537	1,508,516	67,289,140	44,606	1,953,368	86,892,667	44,484
\$50,000 under \$100,000.....	3,300,003	208,467,552	63,172	1,442,099	89,778,466	62,255	1,857,904	118,689,086	63,883
\$100,000 under \$200,000.....	394,404	50,769,245	128,724	149,270	19,044,897	127,587	245,134	31,724,348	129,416
\$200,000 under \$500,000.....	66,206	18,625,785	281,330	22,838	6,474,250	283,491	43,369	12,151,535	280,193
\$500,000 under \$1,000,000..	9,783	6,554,346	669,982	3,455	2,333,020	675,200	6,328	4,221,326	667,132
\$1,000,000 or more.....	3,253	7,372,370	2,266,657	925	2,407,283	2,602,834	2,328	4,965,087	2,133,081

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

Income by Gender and Age From Information Returns, 1998

Table 4.--Earned Income Reported on Forms W-2 and Schedules SE Associated with Individual Income Tax Returns, by Size of Earned Income, Marital Status, and Gender

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

Size of earned income	All men			Men, non-joint filers			Men, joint filers		
	Number of returns	Amount	Average	Number of returns	Amount	Average	Number of returns	Amount	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	71,947,307	2,647,680,619	36,800	31,553,341	731,120,655	23,171	40,393,966	1,916,559,964	47,447
Under \$5,000.....	8,579,574	20,855,652	2,431	5,699,587	14,578,341	2,558	2,879,988	6,277,311	2,180
\$5,000 under \$10,000.....	7,308,440	54,454,020	7,451	4,799,745	35,412,243	7,378	2,508,695	19,041,777	7,590
\$10,000 under \$15,000.....	6,665,618	83,202,604	12,482	3,970,011	49,342,743	12,429	2,695,607	33,859,861	12,561
\$15,000 under \$20,000.....	6,384,791	111,538,160	17,469	3,621,963	63,136,915	17,432	2,762,828	48,401,244	17,519
\$20,000 under \$25,000.....	6,480,844	145,849,022	22,505	3,068,691	68,939,396	22,465	3,412,152	76,909,626	22,540
\$25,000 under \$30,000.....	6,025,408	165,199,459	27,417	2,493,350	68,269,751	27,381	3,532,058	96,929,708	27,443
\$30,000 under \$40,000.....	9,974,728	346,878,622	34,776	3,402,197	117,495,038	34,535	6,572,531	229,383,584	34,900
\$40,000 under \$50,000.....	6,886,945	307,735,236	44,684	1,908,823	84,989,568	44,525	4,978,122	222,745,668	44,745
\$50,000 under \$100,000.....	10,521,029	696,701,912	66,220	2,162,791	139,488,534	64,495	8,358,238	557,213,378	66,666
\$100,000 under \$200,000.....	2,199,883	295,452,127	134,304	330,973	43,242,611	130,653	1,868,910	252,209,516	134,950
\$200,000 under \$500,000.....	748,086	217,713,892	291,028	75,717	22,143,380	292,449	672,369	195,570,512	290,868
\$500,000 under \$1,000,000.....	120,367	80,477,237	668,599	13,153	8,654,013	657,950	107,214	71,823,224	669,905
\$1,000,000 or more.....	51,594	121,622,677	2,357,305	6,340	15,428,123	2,433,458	45,254	106,194,554	2,346,637

Size of earned income	All women			Women, non-joint filers			Women, joint filers		
	Number of returns	Amount	Average	Number of returns	Amount	Average	Number of returns	Amount	Average
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	65,850,161	1,367,496,413	20,767	32,930,757	628,669,106	19,091	32,919,404	738,827,308	22,444
Under \$5,000.....	12,561,139	29,732,584	2,367	6,825,195	17,130,723	2,510	5,735,944	12,601,862	2,197
\$5,000 under \$10,000.....	9,702,903	72,164,572	7,437	5,458,990	40,333,472	7,388	4,243,913	31,831,100	7,500
\$10,000 under \$15,000.....	8,841,598	110,369,310	12,483	4,641,315	57,803,226	12,454	4,200,283	52,566,084	12,515
\$15,000 under \$20,000.....	8,100,470	141,488,110	17,467	4,001,345	69,801,045	17,444	4,099,125	71,687,064	17,488
\$20,000 under \$25,000.....	6,710,640	150,109,849	22,369	3,184,998	71,201,215	22,355	3,525,642	78,908,634	22,381
\$25,000 under \$30,000.....	5,389,980	147,860,196	27,432	2,481,594	68,072,368	27,431	2,908,386	79,787,828	27,434
\$30,000 under \$40,000.....	6,981,676	240,889,318	34,503	3,073,979	105,824,680	34,426	3,907,697	135,064,638	34,564
\$40,000 under \$50,000.....	3,562,784	158,566,621	44,506	1,555,833	69,341,600	44,569	2,006,951	89,225,021	44,458
\$50,000 under \$100,000.....	3,454,578	219,090,165	63,420	1,510,588	94,471,912	62,540	1,943,990	124,618,253	64,104
\$100,000 under \$200,000.....	446,590	57,926,554	129,709	164,131	21,124,684	128,706	282,459	36,801,870	130,291
\$200,000 under \$500,000.....	82,624	23,196,781	280,751	27,536	7,871,131	285,849	55,088	15,325,650	278,203
\$500,000 under \$1,000,000.....	11,355	7,635,913	672,471	4,058	2,748,960	677,417	7,297	4,886,953	669,721
\$1,000,000 or more.....	3,823	8,466,441	2,214,607	1,194	2,944,090	2,465,737	2,629	5,522,351	2,100,552

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

Income by Gender and Age From Information Returns, 1998

Table 5.--Joint Returns With Salaries and Wages from Form W-2: Husband's Wages as a Percent of Total Wages, 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)	Salaries and wages	Total income tax
	(1)	(2)	(3)	(4)
Joint returns, total.....	42,010,526	3,205,071,317	2,433,577,674	502,039,101
Husband's wages as a percent of total				
Form W-2 wages:				
Zero.....	5,443,312	279,442,014	121,221,449	37,676,725
Under 10 percent.....	670,207	42,109,208	27,811,452	6,214,056
10 under 25 percent.....	913,991	60,590,296	44,469,365	9,016,605
25 under 50 percent.....	4,747,736	336,089,248	297,777,443	44,871,993
50 under 75 percent.....	11,382,792	819,713,618	744,696,376	108,673,557
75 under 100 percent.....	7,963,542	684,541,417	560,379,658	113,352,837
100 percent.....	10,888,947	982,585,516	637,221,931	182,233,328
Under \$5,000, total.....	493,350	-17,606,547	5,622,555	42,916
Husband's wages as a percent of total				
Form W-2 wages:				
Zero.....	188,567	-4,883,410	1,418,909	4,097
Under 10 percent.....	5,421	-493,154	83,715	198
10 under 25 percent.....	7,894	-205,084	65,035	150
25 under 50 percent.....	23,803	-717,828	420,251	1,568
50 under 75 percent.....	30,399	-2,052,848	793,533	1,367
75 under 100 percent.....	44,139	-1,860,450	880,225	10,184
100 percent.....	193,126	-7,393,774	1,960,888	25,352
\$5,000 under \$10,000, total.....	825,159	6,442,451	5,719,287	--
Husband's wages as a percent of total				
Form W-2 wages:				
Zero.....	282,796	2,191,216	1,589,215	--
Under 10 percent.....	14,525	118,609	125,437	--
10 under 25 percent.....	22,511	172,433	189,931	--
25 under 50 percent.....	23,153	179,739	193,760	--
50 under 75 percent.....	54,068	391,896	521,764	--
75 under 100 percent.....	86,470	672,131	698,824	--
100 percent.....	341,636	2,716,427	2,400,356	--
\$10,000 under \$15,000, total.....	1,558,384	19,764,277	16,200,728	48,431
Husband's wages as a percent of total				
Form W-2 wages:				
Zero.....	498,920	6,292,995	4,506,526	14,666
Under 10 percent.....	20,367	269,731	269,241	878
10 under 25 percent.....	46,644	587,415	563,820	749
25 under 50 percent.....	91,245	1,154,923	1,045,932	2,029
50 under 75 percent.....	101,168	1,309,617	1,381,023	3,243
75 under 100 percent.....	158,646	2,013,154	2,121,232	2,398
100 percent.....	641,394	8,136,442	6,312,955	24,469
\$15,000 under \$20,000, total.....	1,835,301	32,380,481	26,670,888	529,909
Husband's wages as a percent of total				
Form W-2 wages:				
Zero.....	500,065	8,779,817	5,616,004	172,051
Under 10 percent.....	42,294	748,481	676,263	15,005
10 under 25 percent.....	80,279	1,399,487	1,298,153	28,528
25 under 50 percent.....	89,193	1,588,844	1,544,355	27,234
50 under 75 percent.....	164,734	2,914,122	2,957,931	50,338
75 under 100 percent.....	266,004	4,711,872	4,701,612	45,816
100 percent.....	692,732	12,237,856	9,876,570	190,938
\$20,000 or more, total.....	37,298,332	3,164,090,655	2,379,364,216	501,417,844
Husband's wages as a percent of total				
Form W-2 wages:				
Zero.....	3,973,852	267,061,395	108,125,688	37,485,911
Under 10 percent.....	587,599	41,465,541	26,656,797	6,197,975
10 under 25 percent.....	756,662	58,636,045	42,352,426	8,987,179
25 under 50 percent.....	4,520,342	333,883,569	294,573,146	44,841,162
50 under 75 percent.....	11,032,422	817,150,830	739,042,125	108,618,609
75 under 100 percent.....	7,408,283	679,004,710	551,977,765	113,294,439
100 percent.....	9,019,171	966,888,565	616,636,269	181,992,570

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

Income by Gender and Age From Information Returns, 1998

Table 6.--Number of Taxpayers and Selected Income Items, by Age of Taxpayer and Size of Adjusted Gross Income

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

Age of taxpayer	All returns						
	All taxpayers	Returns with earned income		Returns with salaries and wages		Returns with gross pensions	
		Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	174,353,545	137,797,468	4,015,177,032	129,689,618	3,728,277,915	27,825,036	496,568,961
Under 15.....	1,374,034	175,789	700,085	164,536	636,877	11,724	77,655
15 under 20.....	8,621,444	8,023,569	37,400,352	7,966,191	36,934,255	26,720	127,119
20 under 25.....	14,516,728	13,700,196	171,331,454	13,549,530	168,947,655	312,832	632,720
25 under 30.....	17,345,870	15,974,579	356,609,337	15,544,508	347,090,553	1,122,712	4,022,934
30 under 35.....	18,675,471	16,692,799	471,280,723	15,938,619	450,734,133	1,414,103	9,998,670
35 under 40.....	20,406,471	18,129,978	599,846,825	17,038,808	563,244,487	1,604,902	17,373,665
40 under 45.....	20,040,470	17,785,420	652,338,098	16,567,400	600,805,997	1,685,570	23,598,911
45 under 50.....	17,193,826	15,083,841	598,520,118	14,005,722	546,783,627	1,651,809	32,678,424
50 under 55.....	14,461,148	12,265,329	510,560,777	11,330,134	467,723,711	1,806,812	45,183,219
55 under 60.....	11,279,020	8,816,931	334,466,788	7,985,606	300,558,328	2,411,398	62,071,895
60 under 65.....	8,804,062	5,704,661	175,026,472	5,114,520	156,498,913	3,192,631	83,556,181
65 under 70.....	7,071,256	2,936,268	66,357,373	2,522,160	56,563,590	3,712,908	75,879,031
70 under 75.....	5,889,814	1,512,400	26,495,314	1,214,905	20,997,821	3,475,211	62,503,510
75 under 80.....	4,169,350	686,893	10,023,310	537,171	7,636,716	2,653,636	39,083,910
80 under 85.....	2,528,223	232,836	3,522,373	167,962	2,574,223	1,623,427	24,921,062
85 and over.....	1,976,361	91,144	1,357,388	56,882	877,633	1,118,640	14,860,054

Age of taxpayer	Adjusted gross income under \$5,000 (including deficit returns)						
	All taxpayers	Returns with earned income		Returns with salaries and wages		Returns with gross pensions	
		Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total.....	15,126,248	11,333,235	38,491,781	10,605,223	34,116,022	718,753	4,906,496
Under 15.....	1,096,520	131,270	168,744	124,561	151,595	8,775	50,513
15 under 20.....	5,270,161	4,877,484	12,019,442	4,839,221	11,897,881	13,705	41,041
20 under 25.....	2,556,101	2,389,626	7,182,942	2,349,038	6,982,136	23,237	10,773
25 under 30.....	968,960	855,088	2,910,762	806,995	2,666,836	20,724	18,326
30 under 35.....	791,527	662,668	2,723,850	594,288	2,330,264	18,702	42,559
35 under 40.....	746,079	574,420	2,639,215	509,458	2,175,722	24,141	118,243
40 under 45.....	673,727	514,422	2,603,991	424,337	1,954,631	18,061	306,574
45 under 50.....	601,979	419,907	2,491,575	336,396	1,958,203	17,343	177,895
50 under 55.....	465,245	298,061	2,169,036	224,491	1,537,777	27,227	207,099
55 under 60.....	417,720	214,342	1,713,806	133,983	1,124,658	38,450	331,324
60 under 65.....	369,409	164,766	961,923	108,145	626,492	67,689	719,924
65 under 70.....	384,878	118,642	477,818	81,779	280,454	126,982	848,775
70 under 75.....	331,004	67,282	233,735	36,079	110,778	125,118	909,674
75 under 80.....	228,623	31,933	119,664	21,469	80,346	92,559	500,525
80 under 85.....	126,986	6,705	55,398	3,553	27,337	58,920	534,715
85 and over.....	97,328	6,621	19,880	2,962	11,556	37,118	88,425

Income by Gender and Age From Information Returns, 1998

Table 6.--Number of Taxpayers and Selected Income Items, by Age of Taxpayer and Size of Adjusted Gross Income--Continued

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

Age of taxpayer	Adjusted gross income \$5,000 under \$10,000						
	All taxpayers	Returns with earned income		Returns with salaries and wages		Returns with gross pensions	
		Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total.....	14,446,524	11,466,932	79,587,239	10,452,310	70,866,540	1,660,311	11,165,591
Under 15.....	138,764	23,509	124,816	21,581	105,264	948	3,339
15 under 20.....	2,269,228	2,186,945	14,126,943	2,176,607	13,984,451	2,961	3,355
20 under 25.....	3,124,522	3,007,793	21,093,879	2,954,225	20,489,012	36,761	101,375
25 under 30.....	1,519,503	1,397,619	10,170,453	1,297,676	9,124,234	40,761	61,340
30 under 35.....	1,149,875	1,003,120	7,478,527	869,186	6,232,732	37,493	101,262
35 under 40.....	1,171,124	1,033,045	7,724,138	874,160	6,329,747	31,593	130,514
40 under 45.....	825,044	737,083	5,535,487	614,526	4,342,216	31,960	148,767
45 under 50.....	627,665	523,499	3,773,195	402,235	2,750,920	40,019	183,689
50 under 55.....	511,806	374,029	2,754,858	306,564	2,177,734	54,549	400,300
55 under 60.....	455,022	301,417	2,214,321	231,107	1,612,306	75,625	1,194,859
60 under 65.....	535,754	339,031	2,071,585	282,866	1,718,603	173,013	1,096,880
65 under 70.....	645,903	253,717	1,330,320	210,345	1,125,445	307,979	2,168,379
70 under 75.....	529,574	158,380	707,662	114,245	499,051	290,806	2,333,030
75 under 80.....	440,239	88,752	366,550	69,334	304,159	270,414	1,497,673
80 under 85.....	263,286	34,013	111,122	25,623	81,023	153,649	956,242
85 and over.....	239,215	4,980	3,383	4,033	373	111,780	784,588

Age of taxpayer	Adjusted gross income \$10,000 under \$15,000						
	All taxpayers	Returns with earned income		Returns with salaries and wages		Returns with gross pensions	
		Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total.....	15,280,717	11,283,168	124,814,655	10,495,409	115,163,369	2,566,753	21,440,895
Under 15.....	49,056	5,814	34,771	3,897	23,685	2,002	23,802
15 under 20.....	651,752	603,545	6,563,056	599,722	6,480,112	4,974	10,566
20 under 25.....	2,840,118	2,713,919	31,248,559	2,697,712	30,845,957	39,958	28,829
25 under 30.....	1,822,979	1,675,288	19,745,320	1,609,103	18,805,916	74,248	84,625
30 under 35.....	1,475,739	1,314,657	15,374,800	1,224,076	14,084,027	79,684	263,880
35 under 40.....	1,259,222	1,070,068	12,372,796	966,411	11,062,890	72,080	286,129
40 under 45.....	1,238,157	1,067,877	12,160,198	937,930	10,416,003	63,403	365,454
45 under 50.....	882,253	725,128	8,205,791	643,254	7,178,429	53,743	1,056,864
50 under 55.....	728,817	568,699	6,250,509	482,638	5,318,434	58,111	442,431
55 under 60.....	650,783	442,567	4,647,304	372,525	3,922,301	103,199	1,072,065
60 under 65.....	713,819	386,364	3,506,745	345,197	3,121,107	233,485	2,479,027
65 under 70.....	842,523	336,327	2,493,177	300,872	2,215,687	438,124	3,990,445
70 under 75.....	778,975	211,409	1,348,434	182,661	1,140,697	446,335	4,136,646
75 under 80.....	607,514	111,480	588,882	95,763	506,771	422,024	3,451,806
80 under 85.....	388,010	32,711	202,811	28,023	181,431	266,689	2,403,730
85 and over.....	351,000	17,315	71,501	11,653	51,147	208,694	1,344,597

Income by Gender and Age From Information Returns, 1998

Table 6.--Number of Taxpayers and Selected Income Items, by Age of Taxpayer and Size of Adjusted Gross Income--Continued

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

Age of taxpayer	Adjusted gross income \$15,000 under \$20,000						
	All taxpayers	Returns with earned income		Returns with salaries and wages		Returns with gross pensions	
		Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total.....	14,518,104	10,689,451	160,455,082	10,036,364	150,946,301	2,626,049	25,623,259
Under 15.....	20,687	5,323	85,649	4,974	79,699	--	--
15 under 20.....	242,234	215,366	2,944,914	214,397	2,927,386	948	4,709
20 under 25.....	2,082,023	1,972,471	31,394,075	1,962,558	31,145,972	69,519	100,355
25 under 30.....	1,915,848	1,769,826	28,250,601	1,730,197	27,407,257	88,896	149,677
30 under 35.....	1,591,242	1,416,677	22,150,709	1,358,342	21,241,036	95,995	265,705
35 under 40.....	1,526,221	1,338,240	20,738,950	1,227,761	18,911,470	67,519	347,419
40 under 45.....	1,180,573	1,053,051	16,181,874	961,587	14,701,980	78,363	255,436
45 under 50.....	1,007,354	827,511	13,042,587	749,886	11,825,881	66,334	548,917
50 under 55.....	797,761	643,391	9,753,648	568,444	8,632,228	77,085	918,214
55 under 60.....	655,947	476,639	7,045,899	417,389	6,196,267	125,937	1,469,464
60 under 65.....	766,563	427,692	4,628,976	379,831	4,159,732	276,805	3,596,929
65 under 70.....	790,313	263,171	2,349,046	226,156	2,078,961	429,763	4,929,266
70 under 75.....	768,304	173,046	1,284,230	146,758	1,162,812	473,879	5,037,023
75 under 80.....	574,023	67,368	406,028	58,219	325,922	387,668	3,982,227
80 under 85.....	328,438	29,975	119,385	23,018	94,728	223,476	2,294,593
85 and over.....	270,574	9,707	78,511	6,848	54,971	163,862	1,723,326

Age of taxpayer	Adjusted gross income \$20,000 or more						
	All taxpayers	Returns with earned income		Returns with salaries and wages		Returns with gross pensions	
		Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Total.....	114,981,952	93,024,682	3,611,828,275	88,100,312	3,357,185,683	20,253,170	433,432,720
Under 15.....	69,008	9,874	286,105	9,523	276,634	--	--
15 under 20.....	188,068	140,230	1,745,998	136,243	1,644,425	4,132	67,449
20 under 25.....	3,913,964	3,616,387	80,411,999	3,585,997	79,484,578	143,357	391,388
25 under 30.....	11,118,580	10,276,758	295,532,202	10,100,538	289,086,310	898,082	3,708,966
30 under 35.....	13,667,087	12,295,678	423,552,837	11,892,727	406,846,075	1,182,229	9,325,262
35 under 40.....	15,703,826	14,114,205	556,371,725	13,461,019	524,764,658	1,409,569	16,491,361
40 under 45.....	16,122,969	14,412,987	615,856,548	13,629,020	569,391,168	1,493,783	22,522,680
45 under 50.....	14,074,575	12,587,797	571,006,970	11,873,951	523,070,194	1,474,369	30,711,059
50 under 55.....	11,957,518	10,381,149	489,632,725	9,747,996	450,057,537	1,589,839	43,215,175
55 under 60.....	9,099,548	7,381,966	318,845,457	6,830,601	287,702,796	2,068,187	58,004,185
60 under 65.....	6,418,518	4,386,808	163,857,244	3,998,481	146,872,980	2,441,639	75,663,422
65 under 70.....	4,407,638	1,964,412	59,707,011	1,703,008	50,863,043	2,410,059	63,942,165
70 under 75.....	3,481,957	902,283	22,921,253	735,162	18,084,483	2,139,074	50,087,137
75 under 80.....	2,318,951	387,360	8,542,184	292,386	6,419,519	1,480,971	29,651,679
80 under 85.....	1,421,503	129,432	3,033,659	87,746	2,189,703	920,693	18,731,782
85 and over.....	1,018,243	52,521	1,184,112	31,388	759,586	597,186	10,919,119

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