

Comparing Salaries and Wages of Women Shown on Forms W-2 to Those of Men, 1969-1999

by Ellen Yau, Kurt Gurka, and Peter Sailer

From 1969 to 1999, there was a steady increase in the proportion of the salaried workforce represented by women [1]. Figure A shows that the increase was relatively even over the four decades. In 1969, about 38 percent of the total workforce was female; that increased to 42 percent in 1979 and again increased to 47 percent in 1989. By 1999, at 49 percent, women accounted for almost half of the total salaried workforce.

Figure B contains detailed information on joint and nonjoint returns, which showed differing patterns of growth. For joint returns, there was a steep increase from 1969 to 1989, but, from 1989 to 1999, there was just a 1 percentage point rise.

On nonjoint returns, there were always a higher percentage of female workers than on joint returns. In 1969, about 45 percent of nonjoint taxpayers were female. The proportion increased to 47 percent in 1979. By 1989, female workers on nonjoint returns accounted for nearly 50 percent of the total. In 1999, for nonjoint taxpayers, women surpassed men and accounted for 52 percent of wage earners on nonjoint returns.

These statistics on salaries and wages are much more detailed than those generally found in the Statistics of Income (SOI) Division's annual report, *Statistics of Income--Individual Income Tax Returns*. They were obtained by matching the Statistics of Income sample to the corresponding Forms W-2 and gender-coding each Form W-2 [2]. More details on the matching and coding methodologies may be found in the *Data Sources and Limitations* section of this article.

Average salaries of men and women

Besides their percentage gain as wage earners, women also made strides in the level of salaries and wages earned. Figure C shows that, in 1969, the average wage for women of \$3,456 was only 47 percent of the average wage for men of \$7,364. By 1979, men's average wages increased 104 percent to

\$14,999. However, women's wages increased even more, 118 percent to \$7,517. For 1979 women had earned 50 percent of their male counterparts' salaries. Women saw their average wages increase to 55 percent of those of men by 1989, and 57 percent by 1999.

Figure C also classifies men and women by joint and nonjoint return filers. Throughout the 30-year period, women's salaries and wages were relatively closer to those of men on nonjoint returns. On joint returns, there was a much greater disparity, due to the relatively high salaries of married men when compared to those of unmarried men. One reason may have involved "traditional" decisions by women to devote a portion of their time to family responsibilities. However, this difference became less pronounced over the period. While the average wage of women on joint returns rose from 38 percent to 48 percent of that of men from 1969 to 1999, the ratio between average wages on nonjoint returns dropped from 91 percent to 82 percent.

During these same three decades, more and more joint returns had two wage earners. As shown in Figure D for Tax Year 1969, about 46 percent of all joint returns with salaries and wages had two wage earners. The percentage of two wage earners increased to 53 percent for 1979. This trend continued for 1989 and increased to 58 percent. For 1999, the proportion of joint returns with two wage earners climbed to 60 percent.

Another way of analyzing two-earner couples is to look at the contribution to total salaries and wages by each spouse on their joint returns. Figure E shows the percentage of salaries and wages contributed by working wives [3] for 1969, 1979, 1989, and 1999. The data show an upward trend in wives' contributions to total wages. The proportion of wives contributing 50 percent or more of the total salary increased from 13 percent to 17 percent between 1969 and 1979. By 1989, about 20 percent of wives contributed more than 50 percent of total wages on joint returns. For 1999, that percentage climbed to 25 percent.

From 1969 to 1999 the salaries and wages of women rose slowly but steadily moved in the direction of equality with those of men.

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Comparing Salaries and Wages of Women Shown on Forms W-2 to Those of Men, 1969-1999

Figure A

Taxpayers with Salaries and Wages, Selected Years 1969-1999

Millions of taxpayers

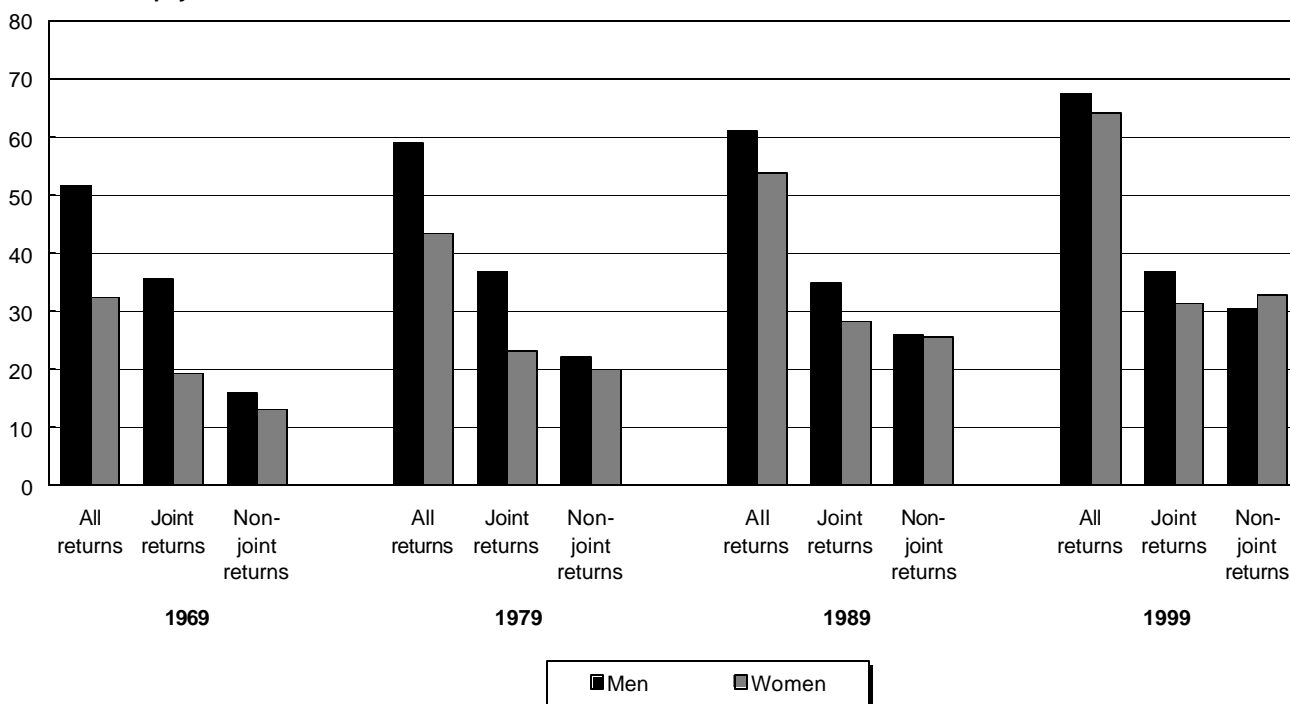


Figure B

All Forms W-2, and Forms W-2 for Women, Associated with Individual Income Tax Returns for Selected Years 1969-1999

[Numbers are in thousands]

Year, filing status	Taxpayers with salaries and wages		Percent women (3)
	Total	Women	
	(1)	(2)	
1969			
All returns.....	84,009	32,301	38.4
Joint returns.....	54,852	19,193	35.0
Nonjoint returns.....	29,157	13,108	45.0
1979			
All returns.....	102,418	43,317	42.3
Joint returns.....	60,101	23,263	38.7
Nonjoint returns.....	42,317	20,054	47.4
1989			
All returns.....	118,046	54,941	46.5
Joint returns.....	64,337	28,407	44.2
Nonjoint returns.....	53,709	26,534	49.4
1999			
All returns.....	131,394	64,113	48.8
Joint returns.....	68,068	31,266	45.9
Nonjoint returns.....	63,326	32,847	51.9

Figure C

Average Salaries and Wages of Men and Women in Current Dollars, Selected Years 1969-1999

Year, filing status	Average salaries and wages		
	Men	Women	Women as percent of men
	(1)	(2)	(3)
1969			
All returns.....	7,364	3,456	46.9
Joint returns.....	8,951	3,429	38.3
Nonjoint returns.....	3,836	3,495	91.1
1979			
All returns.....	14,999	7,517	50.1
Joint returns.....	18,691	7,435	39.8
Nonjoint returns.....	8,889	7,612	85.6
1989			
All returns.....	25,951	14,499	55.9
Joint returns.....	35,930	28,407	45.3
Nonjoint returns.....	15,945	13,778	86.4
1999			
All returns.....	38,530	21,990	57.0
Joint returns.....	50,380	24,110	47.8
Nonjoint returns.....	24,219	19,963	82.4

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Figure D

Number of Joint Returns with Salaries and Wages, Selected Years 1969-1999

[Numbers in thousands]

Tax year	Total	With two earners	Percent
	(1)	(2)	(3)
1969.....	37,544	17,283	46.0
1979.....	39,379	20,722	52.6
1989.....	40,659	23,677	58.2
1999.....	42,160	25,908	60.0

Figure F shows that the relative increase in women’s earnings occurred across every economic level, as represented by the adjusted gross income class. The only exception is the AGI class under \$5,000. The percent of total salaries and wages earned by women decreased from 48 percent in 1989 to 46 percent in 1999. Adjusted gross income represents total income subject to the income tax system, less statutory adjustments and exclusions. For purposes of this table, all amounts for 1979 through 1999 were deflated to 1969 dollars, using the consumer price index. At every income level, the percentage of wages earned by women increased. For tax returns with \$1 million or more in (1969) dollars, women earned 10 percent of total salaries in 1999, as opposed to 4 percent in 1969. At the \$5,000-to-\$20,000 adjusted gross income levels, women now earn more than men.

Conclusion

During the period 1969 to 1999, the salaries and wages earned by women rose slowly but steadily

moved in the direction of equality with those of men. The gap is still very large, but, by almost all measures, it is closing, because more women are entering the labor force, and many are earning higher salaries and wages.

Data Sources and Limitations

These statistics were based on samples of individual income tax returns--Forms 1040, 1040A, and 1040EZ--filed for Tax Years 1969, 1979, 1989, and 1999. For 1969, Forms W-2 attached to these documents by taxpayers were edited and keyed manually as part of the Statistics of Income (SOI) program. For 1979 and thereafter, Form W-2 data were obtained from the Internal Revenue Service’s Information Returns Master File by matching the Social Security numbers of the primary and secondary taxpayers on the SOI file. This matching process may have resulted in nonsampling 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 nonmatches were generally not restored [4].

For 1969 and 1979, the sex coding was based on the judgment of editors, who generally had only the taxpayer’s first name to evaluate. (In certain rare cases, an honorific such as “Mr.,” “Mrs.,” etc., was available.) Therefore, accuracy may have been compromised in the case of taxpayers with foreign or other unusual names. For 1989 and 1999, sex codes were obtained from the Social Security Administration (SSA). Whenever a new Social Security number

Figure E

Number of Joint Returns with Two Wage-Earners, by Percent of Total Wages Contributed by Wives, Selected Years 1969-1999

[Numbers in thousands]

Percent of total wages contributed by wives	1969		1979		1989		1999	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	17,283	100.0	20,722	100.0	23,677	100.0	25,908	100.0
75 percent or more.....	562	3.3	1,136	5.5	1,294	5.5	1,488	5.7
50 under 75 percent.....	1,740	10.1	2,314	11.2	3,629	15.3	4,975	19.2
25 under 50 percent.....	7,791	45.1	8,712	42.0	10,363	43.8	11,512	44.4
Under 25 percent.....	7,190	41.6	8,560	41.3	8,391	35.4	7,933	30.6

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Figure F

Percent of Total Salaries and Wages Earned by Women, by Size of Adjusted Gross Income (Less Deficit) in Constant 1969 Dollars, Selected Years 1969-1999

Size of adjusted gross income (less deficit) in constant dollars ¹	1969	1979	1989	1999
	(1)	(2)	(3)	(4)
Total	22.7	26.9	32.8	35.2
Under \$5,000.....	39.4	45.4	47.6	46.3
\$5,000 under \$10,000.....	24.3	33.1	40.4	52.1
\$10,000 under \$15,000.....	19.2	21.8	31.6	54.6
\$15,000 under \$20,000.....	21.6	22.9	30.0	50.7
\$20,000 under \$25,000.....	18.7	20.9	29.8	48.9
\$25,000 under \$30,000.....	14.2	18.1	27.0	45.1
\$30,000 under \$50,000.....	9.1	10.2	21.1	40.4
\$50,000 under \$100,000.....	5.3	6.6	15.9	35.7
\$100,000 under \$200,000.....	3.9	4.8	13.6	30.6
\$200,000 under \$500,000.....	3.6	5.3	9.5	20.3
\$500,000 under \$1,000,000.....	2.6	6.2	6.7	14.2
\$1,000,000 or more.....	4.0	6.3	5.6	10.1

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the Survey of Current Business. The deflator represents the annual average of current-weighted prices, based on 1969 = 100.

is issued, SSA obtains data on date of birth and gender from the applicant. In recent years, SSA has shared this information with the Internal Revenue Service for tax administration and research purposes. For these years, the main cause of gender-coding errors was reporting or keying errors related to Social Security numbers.

Since the data presented in this article are estimates based on samples of tax returns filed with the Internal Revenue Service, they are subject to sampling as well as nonsampling errors. Coefficients of variation (CV's), computed from the sample, are used to measure the magnitude of the sampling error. CV estimates for key variables (including salaries and wages) are generally shown in each year's Statistics of Income--Individual Income Tax Returns report [5]. In the 1969 report, they are shown on page 357; in the 1979 report, on page 167; and in the 1999 report, on page 48. CV estimates are not available for 1989.

Notes and References

[1] Throughout this article, "workforce" represents individuals earning salaries and wages reported on Forms W-2 and filing individual income tax

returns. Excluded are those individuals or married couples who did not file tax returns because they had too little income to meet the filing requirements, and those workers whose only earned income was from self-employment

[2] The 1969 W-2 data were published in the *Statistics of Income--1969, Individual Income Tax Returns* report. The 1979 W-2 data were published in an *SOI Bulletin* article, Crabbe, Patricia A. and Gross, Elizabeth L., "Taxpayers Classified by Sex," Internal Revenue Service, *Statistics of Income Bulletin*, Spring 1985. The 1989 and 1999 data appear here for the first time.

[3] Throughout this article, the term "wives" is used interchangeably with "females on joint returns." While it is true that some wives file separate returns, their number is too small to change the analysis presented here. Therefore, married persons filing separately have been grouped with all other nonjoint returns.

[4] Definitional differences between salaries and wages as reported on Form 1040 and those reported on Form W-2 are discussed in: Sailer, Peter; Yau, Ellen; and Rehula, Victor (2002), "Income by Gender and Age from Information Returns," Internal Revenue Service, *Statistics of Income Bulletin*, Winter 2001-2002.

[5] These reports are as follows:

Internal Revenue Service, *Statistics of Income--1969, Individual Income Tax Returns*, Washington, DC, U.S. Government Printing Office, 1971.

Internal Revenue Service, *Statistics of Income--1979, Individual Income Tax Returns*, Washington, DC, U.S. Government Printing Office, 1982.

Internal Revenue Service, *Statistics of Income--1989, Individual Income Tax Returns*, Washington, DC, U.S. Government Printing Office, 1992.

Internal Revenue Service, *Statistics of Income--1999, Individual Income Tax Returns*, Washington, DC, U.S. Government Printing Office, 2001.

IRS, *Statistics of Income Bulletin*, Fall 2003, Publication 1136. (Rev. 12-03.)

Comparing Salaries and Wages of Women Shown on Forms W-2 to Those of Men, 1969-1999

Table 1.--Returns with Salaries and Wages Reported on Forms W-2: Total and Average Salaries and Wages, by Filing Status and Sex of Taxpayers, Selected Years 1969-1999

Filing status and sex	1969		
	Number of returns	Salaries and wages reported on Forms W-2 (thousands)	Average salary
	(1)	(2)	(3)
All returns.....	66,700,995	492,389,227	7,382
Men.....	51,707,592	380,762,675	7,364
Women.....	32,301,390	111,626,905	3,456
Joint returns.....	37,544,308	385,004,721	10,255
Husbands.....	35,659,287	319,197,087	8,951
Wives.....	19,193,008	65,807,986	3,429
Nonjoint returns.....	29,156,687	107,384,506	3,683
Men.....	16,048,305	61,565,587	3,836
Women.....	13,108,382	45,818,919	3,495
Filing status and sex	1979		
	Number of returns	Salaries and wages reported on Forms W-2 (thousands)	Average salary
	(1)	(2)	(3)
All returns.....	81,695,106	1,212,059,280	14,836
Men.....	59,100,521	886,442,684	14,999
Women.....	43,317,220	325,616,596	7,517
Joint returns.....	39,378,351	861,502,353	21,878
Husbands.....	36,837,815	688,541,476	18,691
Wives.....	23,263,171	172,960,876	7,435
Nonjoint returns.....	42,316,755	350,556,928	8,284
Men.....	22,262,706	197,901,207	8,889
Women.....	20,054,049	152,655,720	7,612
Filing status and sex	1989		
	Number of returns	Salaries and wages reported on Forms W-2 (thousands)	Average salary
	(1)	(2)	(3)
All returns.....	94,368,180	2,434,212,175	25,795
Men.....	63,103,659	1,637,616,454	25,951
Women.....	54,941,521	796,595,721	14,499
Joint returns.....	40,659,352	1,635,322,501	40,220
Husbands.....	35,928,877	1,204,319,438	33,520
Wives.....	28,407,475	431,003,063	15,172
Nonjoint returns.....	53,708,782	798,889,674	14,874
Men.....	27,174,782	433,297,016	15,945
Women.....	26,534,046	365,592,658	13,778

Comparing Salaries and Wages of Women Shown on Forms W-2 to Those of Men, 1969-1999

Table 1.--Returns with Salaries and Wages Reported on Forms W-2: Total and Average Salaries and Wages, by Filing Status and Sex of Taxpayers, Selected Years 1969-1999--Continued

Filing status and sex	1999		
	Number of returns	Salaries and wages reported on Forms W-2 (thousands)	Average salary
	(1)	(2)	(3)
All returns.....	105,486,024	4,001,270,558	37,940
Men.....	67,280,438	2,591,859,798	38,530
Women.....	64,113,488	1,409,410,760	21,990
Joint returns.....	42,160,098	2,607,716,023	61,860
Husbands.....	36,801,910	1,853,894,334	50,380
Wives.....	31,266,089	753,821,689	24,110
Nonjoint returns.....	63,325,926	1,393,554,535	22,012
Men.....	30,478,527	737,965,464	24,219
Women.....	32,847,399	655,589,071	19,963

Comparing Salaries and Wages of Women Shown on Forms W-2 to Those of Men, 1969-1999

Table 2.--Tax Return Filers with Salaries and Wages from Forms W-2, by Size of Adjusted Gross Income, Filing Status, and Gender, 1969

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

Size of adjusted gross income	All men			Men, nonjoint filers			Men, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	51,707,593	380,755,574	7,364	16,048,305	61,558,487	3,836	35,659,287	319,197,087	8,951
Under \$5,000.....	15,796,319	35,223,473	2,230	11,295,648	21,967,673	1,945	4,500,671	13,255,800	2,945
\$5,000 under \$10,000.....	16,887,945	113,257,731	6,706	3,699,480	25,942,669	7,013	13,188,465	87,315,062	6,621
\$10,000 under \$15,000.....	12,236,536	121,486,585	9,928	822,059	9,289,580	11,300	11,414,477	112,197,005	9,829
\$15,000 under \$20,000.....	4,214,592	54,572,382	12,948	140,635	2,175,860	15,472	4,073,957	52,396,522	12,861
\$20,000 under \$25,000.....	1,275,533	21,175,290	16,601	41,214	780,439	18,936	1,234,319	20,394,851	16,523
\$25,000 under \$30,000.....	498,471	10,058,829	20,179	18,689	396,461	21,213	479,782	9,662,367	20,139
\$30,000 under \$50,000.....	540,220	13,945,494	25,814	19,440	532,254	27,380	520,781	13,413,240	25,756
\$50,000 under \$100,000.....	206,143	7,899,053	38,318	8,216	318,135	38,724	197,927	7,580,918	38,302
\$100,000 under \$200,000.....	39,752	2,284,586	57,471	1,777	94,687	53,285	37,975	2,189,899	57,666
\$200,000 under \$500,000.....	9,533	648,315	68,008	854	36,682	42,945	8,679	611,633	70,475
\$500,000 under \$1,000,000.....	1,690	129,484	76,639	193	9,535	49,294	1,496	119,949	80,174
\$1,000,000 or more.....	859	74,353	86,594	101	14,511	144,018	758	59,842	78,959

Size of adjusted gross income	All women			Women, nonjoint filers			Women, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	32,301,390	111,627,904	3,456	13,108,382	45,819,919	3,495	19,193,008	65,807,986	3,429
Under \$5,000.....	11,485,024	22,911,845	1,995	9,332,352	19,319,803	2,070	2,152,672	3,592,042	1,669
\$5,000 under \$10,000.....	9,521,736	36,292,852	3,812	3,257,817	20,911,435	6,419	6,263,919	15,381,417	2,456
\$10,000 under \$15,000.....	7,257,123	28,911,747	3,984	419,380	4,270,613	10,183	6,837,743	24,641,134	3,604
\$15,000 under \$20,000.....	2,765,260	15,001,264	5,425	66,762	839,047	12,568	2,698,498	14,162,217	5,248
\$20,000 under \$25,000.....	761,381	4,881,745	6,412	15,588	209,148	13,417	745,793	4,672,597	6,265
\$25,000 under \$30,000.....	241,617	1,667,343	6,901	6,018	80,537	13,383	235,599	1,586,806	6,735
\$30,000 under \$50,000.....	203,754	1,398,252	6,862	7,163	108,045	15,084	196,591	1,290,207	6,563
\$50,000 under \$100,000.....	55,386	437,987	7,908	2,537	54,998	21,681	52,849	382,988	7,247
\$100,000 under \$200,000.....	8,163	93,932	11,507	523	17,248	33,009	7,641	76,684	10,036
\$200,000 under \$500,000.....	1,571	24,396	15,529	206	7,775	37,708	1,365	16,621	12,179
\$500,000 under \$1,000,000.....	248	3,464	13,982	23	949	42,145	225	2,515	11,166
\$1,000,000 or more.....	129	3,077	23,934	15	320	22,076	114	2,756	24,170

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Table 2.--Tax Return Filers with Salaries and Wages from Forms W-2, by Size of Adjusted Gross Income, Filing Status, and Gender, 1979

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

Size of adjusted gross income	All men			Men, nonjoint filers			Men, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	59,100,521	886,442,685	14,999	22,262,706	197,901,207	8,889	36,837,815	688,541,478	18,691
Under \$5,000.....	9,566,955	25,105,421	2,624	8,317,155	20,480,653	2,462	1,249,800	4,624,768	3,700
\$5,000 under \$10,000.....	9,539,842	64,155,026	6,725	6,148,287	43,027,111	6,998	3,391,555	21,127,915	6,230
\$10,000 under \$15,000.....	8,661,542	92,896,884	10,725	3,638,390	43,279,449	11,895	5,023,152	49,617,435	9,878
\$15,000 under \$20,000.....	8,591,576	124,327,459	14,471	2,162,415	36,101,366	16,695	6,429,161	88,226,093	13,723
\$20,000 under \$25,000.....	7,668,049	140,676,610	18,346	1,080,209	25,430,163	23,542	6,587,840	115,246,447	17,494
\$25,000 under \$30,000.....	5,579,860	118,735,706	21,279	449,199	11,607,054	25,839	5,130,661	107,128,652	20,880
\$30,000 under \$50,000.....	7,675,495	210,471,957	27,421	370,740	11,940,603	32,207	7,304,755	198,531,354	27,178
\$50,000 under \$100,000.....	1,473,524	73,624,416	49,965	76,874	3,860,599	50,220	1,396,650	69,763,817	49,951
\$100,000 under \$200,000.....	273,024	24,383,434	89,309	14,664	1,318,407	89,908	258,360	23,065,027	89,275
\$200,000 under \$500,000.....	60,886	9,354,710	153,643	3,948	598,717	151,651	56,938	8,755,993	153,781
\$500,000 under \$1,000,000.....	7,192	1,747,317	242,953	584	156,576	268,110	6,608	1,590,741	240,730
\$1,000,000 or more.....	2,576	963,745	374,125	241	100,509	417,050	2,335	863,236	369,694

Size of adjusted gross income	All women			Women, non-joint filers			Women, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	43,097,510	320,487,143	7,436	20,054,049	152,655,721	7,612	23,263,171	172,960,877	7,435
Under \$5,000.....	8,656,245	20,619,112	2,382	7,909,862	18,638,759	2,356	746,383	1,980,353	2,653
\$5,000 under \$10,000.....	8,371,492	53,447,585	6,384	6,286,280	45,372,193	7,218	2,085,212	8,075,392	3,873
\$10,000 under \$15,000.....	6,473,626	57,130,851	8,825	3,534,069	42,608,088	12,056	2,939,557	14,522,763	4,940
\$15,000 under \$20,000.....	5,338,205	48,498,174	9,085	1,458,807	25,903,088	17,756	3,879,398	22,595,086	5,824
\$20,000 under \$25,000.....	4,399,575	34,338,104	7,805	520,177	11,743,018	22,575	4,099,108	27,724,541	5,824
\$25,000 under \$30,000.....	3,667,079	32,514,481	8,867	194,125	4,513,838	23,252	3,472,954	28,000,643	8,062
\$30,000 under \$50,000.....	5,307,451	60,184,195	11,340	122,167	2,853,917	23,361	5,185,284	57,330,278	11,056
\$50,000 under \$100,000.....	762,024	11,401,023	14,962	23,210	741,876	31,964	738,814	10,659,147	14,427
\$100,000 under \$200,000.....	99,964	1,710,500	17,111	4,293	205,160	47,789	95,671	1,505,340	15,735
\$200,000 under \$500,000.....	18,982	482,979	25,444	774	43,183	55,792	18,208	439,796	24,154
\$500,000 under \$1,000,000.....	2,114	96,175	45,494	192	17,642	91,885	1,922	78,533	40,860
\$1,000,000 or more.....	753	63,964	84,946	93	14,959	160,849	660	49,005	74,250

Comparing Salaries and Wages of Women Shown on Forms W-2 to Those of Men, 1969-1999

Table 2.--Tax Return Filers with Salaries and Wages from Forms W-2, by Size of Adjusted Gross Income, Filing Status, and Gender, 1989

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

Size of adjusted gross income	All men			Men, nonjoint filers			Men, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	63,104,659	1,637,616,454	25,951	27,174,782	433,297,016	15,945	35,929,877	1,204,319,438	33,519
Under \$5,000.....	7,179,740	22,790,163	3,174	6,592,260	18,039,497	2,736	587,480	4,750,666	8,087
\$5,000 under \$10,000.....	6,100,763	41,990,190	6,883	4,954,203	34,999,177	7,065	1,146,560	6,991,013	6,097
\$10,000 under \$15,000.....	6,194,371	68,396,999	11,042	4,272,296	50,888,254	11,911	1,922,075	17,508,745	9,109
\$15,000 under \$20,000.....	5,579,716	84,433,829	15,132	3,255,587	54,757,363	16,820	2,324,129	29,676,466	12,769
\$20,000 under \$25,000.....	5,018,564	94,458,851	18,822	2,324,913	50,144,023	21,568	2,693,651	44,314,828	16,452
\$25,000 under \$30,000.....	4,798,555	107,600,367	22,423	1,801,760	47,971,207	26,625	2,996,795	59,629,160	19,898
\$30,000 under \$50,000.....	15,315,373	449,300,000	29,337	3,058,678	107,570,000	35,169	12,256,695	341,730,000	27,881
\$50,000 under \$100,000.....	10,772,240	480,280,629	44,585	765,920	43,870,629	57,278	10,006,320	436,410,000	43,613
\$100,000 under \$200,000.....	1,574,966	141,217,901	89,664	100,301	10,887,901	108,552	1,474,665	130,330,000	88,379
\$200,000 under \$500,000.....	442,719	82,590,380	186,553	35,391	7,032,308	198,705	407,328	75,558,072	185,497
\$500,000 under \$1,000,000.....	84,914	30,890,948	363,792	8,800	3,144,774	357,348	76,113	27,746,174	364,537
\$1,000,000 or more.....	42,739	33,666,197	787,714	4,673	3,991,883	854,175	38,066	29,674,314	779,555

Size of adjusted gross income	All women			Women, nonjoint filers			Women, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	54,941,521	796,595,721	14,499	26,534,046	365,592,658	13,778	28,407,475	431,003,063	15,172
Under \$5,000.....	6,707,959	18,064,471	2,693	6,300,308	15,940,622	2,530	407,651	2,123,849	5,210
\$5,000 under \$10,000.....	5,893,892	38,520,525	6,536	5,013,751	34,560,470	6,893	880,141	3,960,055	4,499
\$10,000 under \$15,000.....	6,011,498	61,503,165	10,231	4,492,788	52,487,244	11,683	1,518,710	9,015,921	5,937
\$15,000 under \$20,000.....	5,499,241	73,537,073	13,372	3,641,170	59,938,946	16,461	1,858,071	13,598,127	7,318
\$20,000 under \$25,000.....	4,661,957	72,423,907	15,535	2,553,589	53,561,005	20,975	2,108,368	18,862,902	8,947
\$25,000 under \$30,000.....	3,876,856	64,052,696	16,522	1,591,975	40,508,367	25,445	2,284,881	23,544,329	10,304
\$30,000 under \$50,000.....	12,164,255	216,080,529	17,764	2,446,721	81,100,529	33,147	9,717,534	134,980,000	13,890
\$50,000 under \$100,000.....	8,750,628	202,680,569	23,162	427,583	20,680,569	48,366	8,323,045	182,000,000	21,867
\$100,000 under \$200,000.....	1,077,319	33,764,110	31,341	48,093	3,923,427	81,580	1,029,226	29,840,683	28,993
\$200,000 under \$500,000.....	244,622	10,987,645	44,917	15,020	2,017,692	134,335	229,602	8,969,953	39,067
\$500,000 under \$1,000,000.....	36,862	2,840,930	77,070	1,844	421,151	228,360	35,017	2,419,779	69,102
\$1,000,000 or more.....	16,434	2,140,101	130,226	1,205	452,636	375,722	15,229	1,687,465	110,806

Comparing Salaries and Wages of Women Shown on Forms W-2 to Those of Men, 1969-1999

Table 2.--Tax Return Filers with Salaries and Wages from Forms W-2, by Size of Adjusted Gross Income, Filing Status, and Gender, 1999

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

Size of adjusted gross income	All men			Men, nonjoint filers			Men, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	67,280,438	2,591,859,798	38,523	30,478,527	737,965,464	24,213	36,801,910	1,853,894,334	50,375
Under \$5,000.....	4,843,510	17,307,492	3,573	4,574,325	13,682,133	2,991	269,185	3,625,359	13,468
\$5,000 under \$10,000.....	4,733,254	33,485,809	7,075	4,197,039	30,095,914	7,171	536,215	3,389,896	6,322
\$10,000 under \$15,000.....	4,410,923	49,337,082	11,185	3,546,378	41,653,059	11,745	864,545	7,684,024	8,888
\$15,000 under \$20,000.....	4,803,245	74,482,544	15,507	3,566,076	58,780,171	16,483	1,237,169	15,702,373	12,692
\$20,000 under \$25,000.....	4,502,541	88,101,321	19,567	3,014,707	64,563,799	21,416	1,487,833	23,537,522	15,820
\$25,000 under \$30,000.....	4,262,923	100,369,059	23,545	2,611,416	68,719,124	26,315	1,651,507	31,649,935	19,164
\$30,000 under \$50,000.....	13,877,277	426,118,626	30,706	5,636,523	202,194,250	35,872	8,240,754	223,924,376	27,173
\$50,000 under \$100,000.....	18,414,593	843,910,983	45,828	2,745,738	162,039,049	59,015	15,668,855	681,871,934	43,518
\$100,000 under \$200,000.....	5,628,786	451,394,883	80,194	431,033	43,884,752	101,813	5,197,754	407,510,131	78,401
\$200,000 under \$500,000.....	1,395,020	241,374,951	173,026	113,439	21,557,747	190,039	1,281,581	219,817,204	171,520
\$500,000 under \$1,000,000.....	255,071	92,936,121	364,354	24,635	9,348,967	379,493	230,436	83,587,154	362,735
\$1,000,000 or more.....	153,294	173,040,928	1,128,816	17,217	21,446,501	1,245,657	136,077	151,594,427	1,114,033

Size of adjusted gross income	All women			Women, nonjoint filers			Women, joint filers		
	Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages		Number of taxpayers	Salaries and wages	
		Total	Average		Total	Average		Total	Average
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	64,113,488	1,409,410,760	21,983	32,847,399	655,589,071	19,959	31,266,089	753,821,689	24,110
Under \$5,000.....	5,512,048	16,470,210	2,988	5,236,048	14,353,478	2,741	276,000	2,116,731	7,669
\$5,000 under \$10,000.....	5,509,673	36,430,378	6,612	5,034,014	33,996,316	6,753	475,659	2,434,061	5,117
\$10,000 under \$15,000.....	5,437,022	59,269,276	10,901	4,703,685	53,935,208	11,467	733,337	5,334,068	7,274
\$15,000 under \$20,000.....	5,112,999	76,558,409	14,973	4,065,972	66,669,009	16,397	1,047,027	9,889,399	9,445
\$20,000 under \$25,000.....	4,587,944	84,321,653	18,379	3,368,735	71,597,192	21,253	1,219,209	12,724,461	10,437
\$25,000 under \$30,000.....	3,979,005	82,540,137	20,744	2,617,225	66,698,480	25,484	1,361,781	15,841,657	11,633
\$30,000 under \$50,000.....	12,160,642	288,793,913	23,748	5,274,641	183,150,567	34,723	6,886,001	105,643,347	15,342
\$50,000 under \$100,000.....	16,067,583	469,514,772	29,221	2,199,203	119,887,359	54,514	13,868,379	349,627,413	25,210
\$100,000 under \$200,000.....	4,634,137	199,383,007	43,025	274,770	26,457,740	96,291	4,359,367	172,925,267	39,668
\$200,000 under \$500,000.....	915,503	61,264,160	66,919	57,653	10,537,928	182,782	857,850	50,726,232	59,132
\$500,000 under \$1,000,000.....	133,621	15,405,241	115,291	10,070	3,271,038	324,837	123,551	12,134,202	98,212
\$1,000,000 or more.....	63,311	19,459,605	307,367	5,383	5,034,755	935,267	57,928	14,424,850	249,015