

Individual Income Tax Shares, 2013

by Adrian Dungan

For Tax Year 2013, taxpayers filed 138.3 million individual income tax returns, excluding returns filed by dependents. (All tables and figures included in this article are total returns filed excluding dependents.) The average AGI reported on these returns was \$65,314, down from \$66,444 for the previous year. Total AGI decreased 0.1 percent to \$9.03 trillion, while total income tax increased 4.0 percent to \$1.23 trillion. The income tax increase was due in part to new tax rates on certain high-income taxpayers and a new net investment income tax. The top marginal rate was increased from 35 percent to 39.6 percent while the top rate for most long-term capital gains and qualified dividends was increased from 15 percent to 20 percent. Married couples filing joint returns with taxable incomes above \$450,000 faced these higher rates. For married couples filing joint returns with AGI above \$250,000 and reporting investment income, a new 3.8-percent tax was paid on this income. For a more detailed description of the changes in law, see the complete report, *Statistics of Income—2013 Individual Income Tax Returns*, Publication 1304, Section 1.

For Tax Year 2013, the top 0.001 percent of tax returns had an AGI of \$45.1 million or more, a decrease of 27.3 percent from the previous year when the top 0.001 percent of tax returns had an AGI of \$62.1 million or more (Figure A). These returns accounted for 1.9 percent of total AGI in 2013, down from 2.4 percent in 2012; and as a percentage of total individual income tax, these returns accounted for 3.3 percent of the total income tax in 2013, the same as in 2012 (Figure B). Total AGI for the 0.001 percentile decreased by 22.9 percent from \$219.1 billion in 2012 to \$169.0 billion in 2013. As a result of this decrease, returns within the top 0.001 percent had an average reported AGI of \$122.2 million per return (Figure C).

The average tax rate for the top 0.001 percent of tax returns for 2013 (24.1 percent) was the highest by more than 3 percentage points (20.9 percent in 2009) for all years of this 10-year study. The average tax rate for the top 0.001 percent remained lower than the rates of all percentiles through the top 3 percent of returns as it has for all years of this study (Figure D). Taxpayers in the top 0.1 percent paid the highest average tax rate (27.9 percent) and each successive percentile paid lower average tax rates, falling to 15.0 percent for the top 50 percent of returns. For most years of this study (the exceptions being 2009 and 2013), the highest rate was paid at the top 1 percentile level.

For 2013, taxpayers filing returns that were in the top 1 percent reported an AGI of \$428,713 or more, a 1.4-percent decrease from the AGI floor for this category in 2012 (\$434,682). These

taxpayers accounted for 19.0 percent of total AGI (Figures E and F) and 37.8 percent of the total income tax, a decrease from 38.1 percent in 2012.

Income and Tax Shares

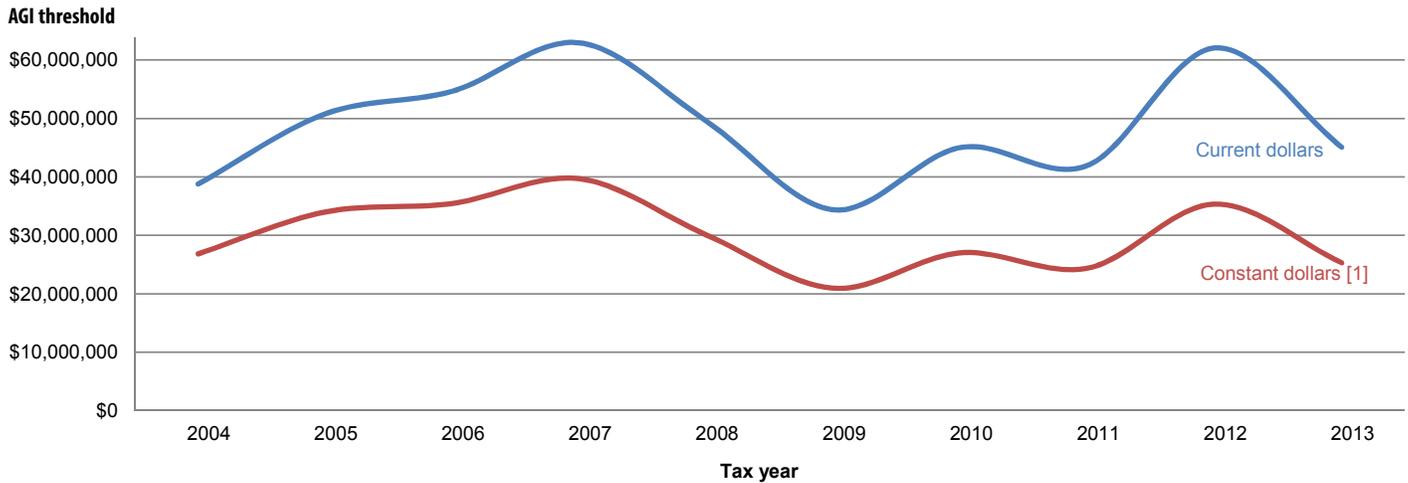
Tables 1 and 2 present statistics from 2004 through 2013 on income and tax by cumulative percentiles for returns with positive AGI. Excluded from the data are individual income tax returns filed by dependents. The tables show distributions of AGI for each tax year, by descending and ascending cumulative percentiles of returns, and can be used to make comparisons across cumulative percentile classes within each year. Table 1 shows percentiles of returns cumulated downward, starting with the highest-income returns, and presents data for 14 different percentiles from the top 0.001 percent through the top 50 percent of all returns. Table 2 shows percentiles of returns cumulated upward, starting with the lowest-income returns and presents data for the bottom 5 percentiles: 50 percent, 75 percent, 90 percent, 95 percent, and 99 percent of all returns.

In constant dollars, the AGI threshold for the top 50 percent of returns has been trending downward throughout the last 10 years from \$22,576 in 2004 to \$20,670 in 2013 (Figure G and Table 1). Conversely, all percentiles from the top 10 percent

Highlights:

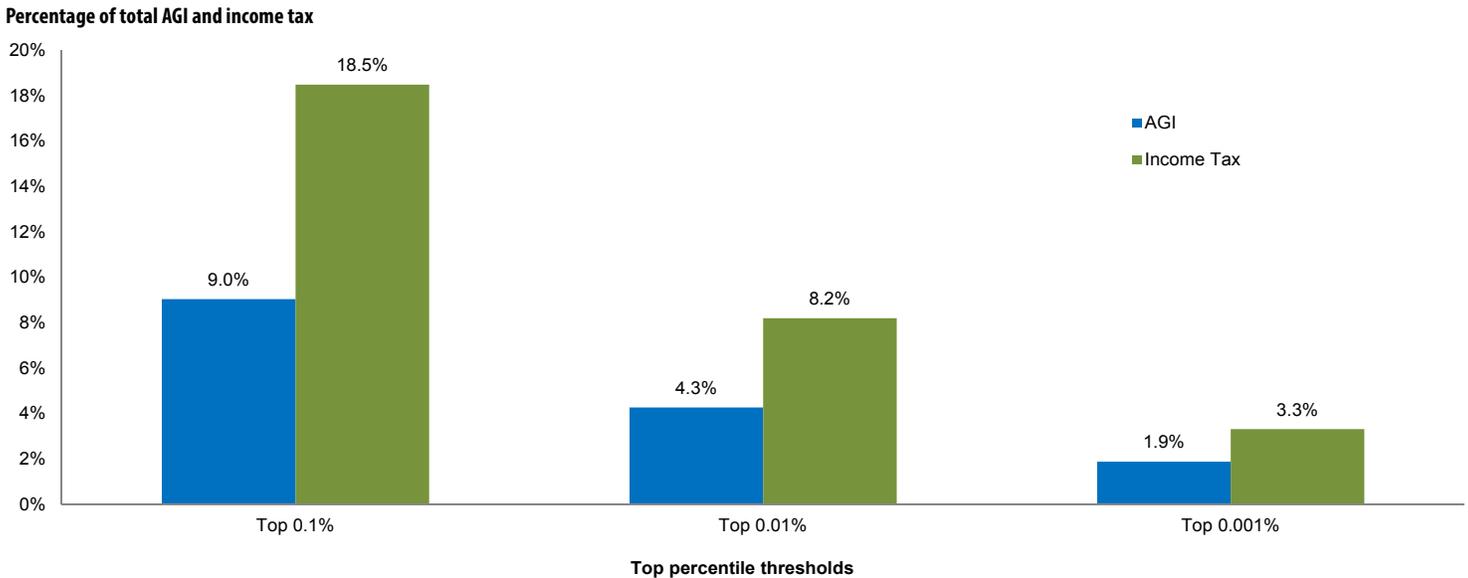
- For 2013, the adjusted gross income (AGI) threshold for the top 50 percent of all individual income tax returns was \$36,841 for the year. These taxpayers accounted for 88.5 percent of total AGI and paid 97.2 percent of total income tax.
- The top 0.001 percent of tax returns had an AGI of \$45,097,112 or more. These taxpayers accounted for 1.9 percent of total AGI, and paid 3.3 percent of total income tax.
- The top 0.01 percent of tax returns had an AGI of \$9,460,540 or more. These taxpayers accounted for 4.3 percent of total AGI, and paid 8.2 percent of total income tax.
- The top 1 percent of tax returns had an AGI of \$428,713 or more. These taxpayers accounted for 19.0 percent of total AGI and paid 37.8 percent of total income tax.
- The top 3 percent of tax returns had an AGI of \$231,507 or more. These taxpayers accounted for more than half (51.3 percent) of the total income tax.
- The average tax rate of 13.64 percent for all returns in 2013 was the highest of this 10-year study.

Figure A
Adjusted Gross Income (AGI) Threshold for the Top 0.001 Percent of Returns, Tax Years 2004–2013



[1] See Table 1.
NOTE: AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

Figure B
Percentage of Total Adjusted Gross Income (AGI) and Income Tax for Top Thresholds of AGI, Tax Year 2013



SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

through the top 1 percent have a higher AGI cutoff in 2013 than they did for 2004 (Figure H and Table 1).

As expected for a graduated income tax system, the top 0.001 percent through the top 50 percent of returns recorded a larger share of the income tax compared to their respective share of AGI. In 2013, every single percentile from the top 0.001 percent through the top 50 percent reported a decrease in its share

of AGI, and with the exception of the top 0.001 percent, every percentile also experienced a decrease in its share of income tax.

For 2013, the top 3 percent of returns reported a 0.5-percent decrease in its share of total income tax, which was the largest percentage point decrease for all percentiles in their respective share of income tax (Table 1). The top 1 and 2 percent of returns both reported a 2.8-percent decrease in their share of

Figure C
Average Adjusted Gross Income by Percentile Excluding Returns Filed by Dependents, Tax Years 2004–2013

[Money amounts are in current dollars]

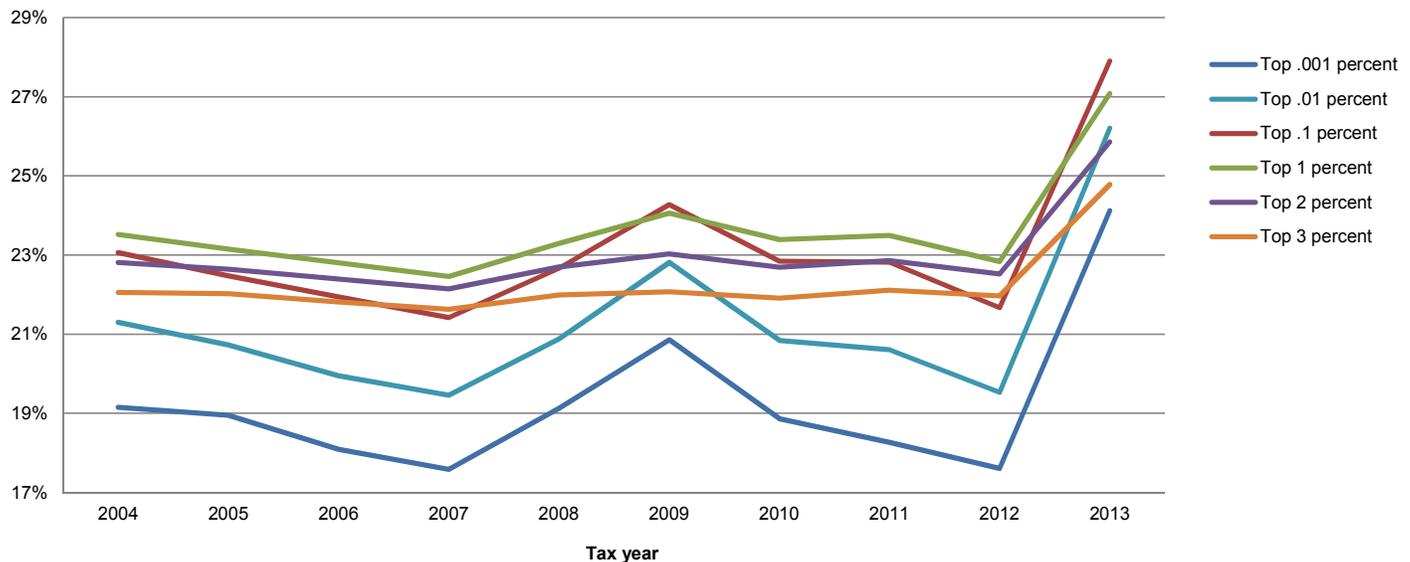
Tax year	All returns	Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent
	(1)	(2)	(3)	(4)	(5)
2004	54,971	91,373,061	22,891,927	5,024,031	1,043,898
2005	59,080	114,971,933	29,083,260	6,286,542	1,251,801
2006	62,050	132,840,343	32,588,991	6,968,523	1,371,148
2007	64,995	165,406,179	37,970,449	7,765,246	1,485,826
2008	61,751	130,366,441	29,946,347	6,214,806	1,246,707
2009	57,146	95,205,128	21,240,160	4,535,545	983,734
2010	59,539	123,501,481	27,146,782	5,502,277	1,123,533
2011	60,894	106,137,628	25,063,182	5,397,705	1,138,993
2012	66,444	160,960,323	36,844,062	7,473,964	1,452,625
2013	65,314	122,192,336	27,827,417	5,897,219	1,243,406

Tax year	Top 2 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(6)	(7)	(8)	(9)	(10)
2004	657,417	366,190	242,280	144,418	95,114
2005	774,849	420,793	272,761	158,503	102,875
2006	843,261	454,437	292,720	168,545	108,690
2007	909,094	485,982	311,201	177,858	114,147
2008	779,656	431,589	283,907	167,191	108,781
2009	634,949	367,840	250,144	152,549	100,712
2010	711,697	402,300	268,923	160,877	105,095
2011	726,635	412,763	276,382	165,188	107,722
2012	898,904	489,555	318,040	184,058	118,133
2013	793,751	449,616	299,574	177,906	115,616

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

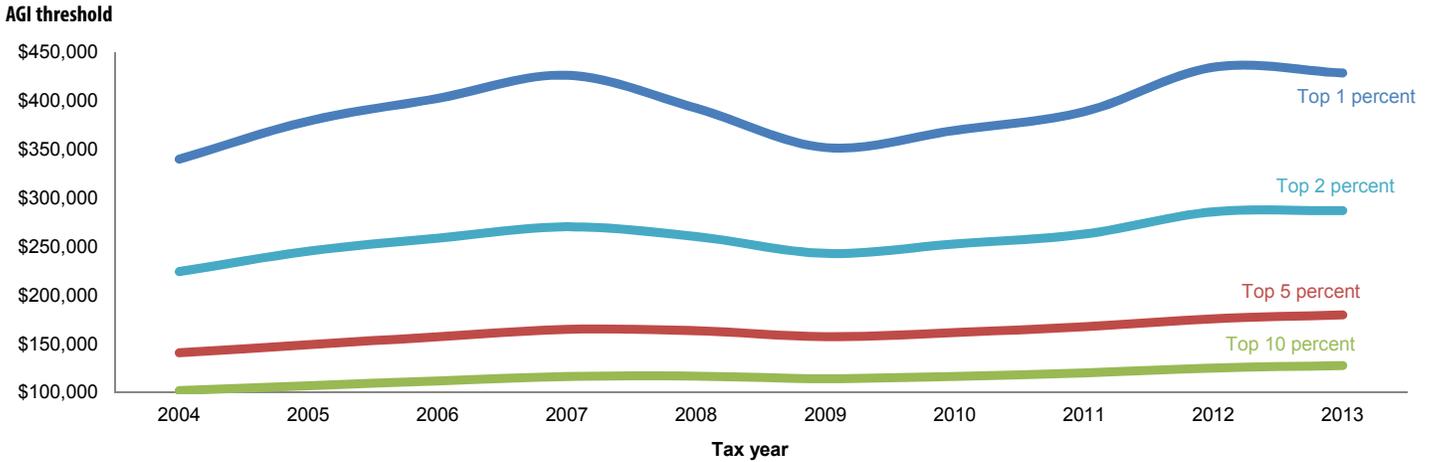
Figure D
Average Tax Rates for Top Earners, Tax Years 2004–2013

Average tax rate



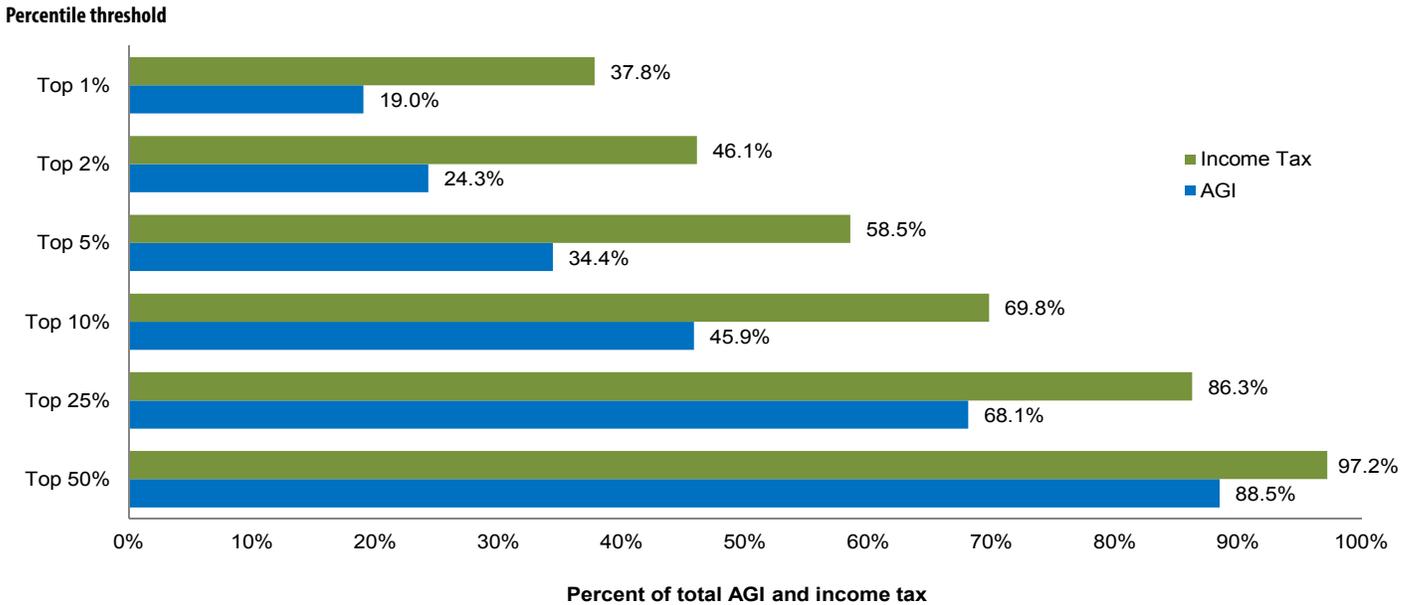
NOTE: Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

Figure E
Adjusted Gross Income (AGI) Thresholds in Current Dollars, Tax Years 2004–2013



NOTE: AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents. SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

Figure F
Percentage of Total Adjusted Gross Income (AGI) and Income Tax by Different Percentile Thresholds of AGI, Tax Year 2013



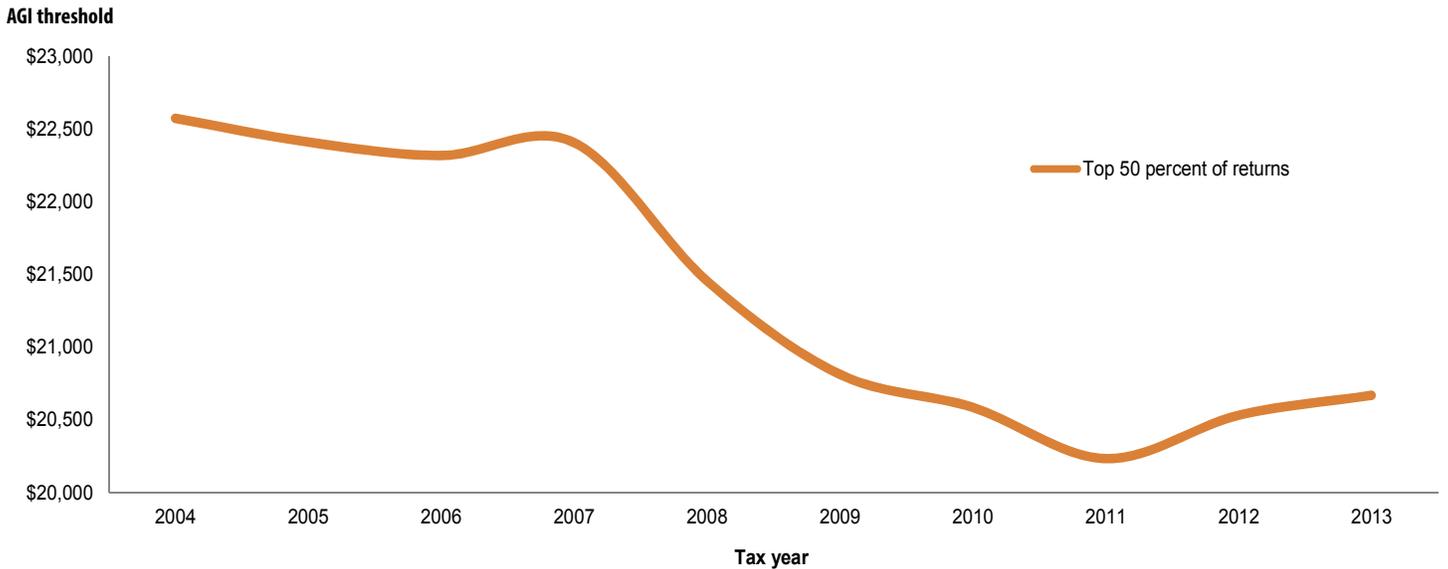
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

AGI, which was the largest decrease in share of total AGI of all the percentile groups. The amount of AGI needed for inclusion in the top 2 percent of returns (i.e., the AGI threshold) was \$287,018, and these returns accounted for nearly a quarter (24.3 percent) of total AGI and 46.1 percent of total income tax. The top 50 percent of returns for 2013 (reporting AGI of \$36,841 or more) accounted for 88.5 percent of AGI and paid 97.2 percent of total income tax.

Changes in Law and Data Sources and Limitations

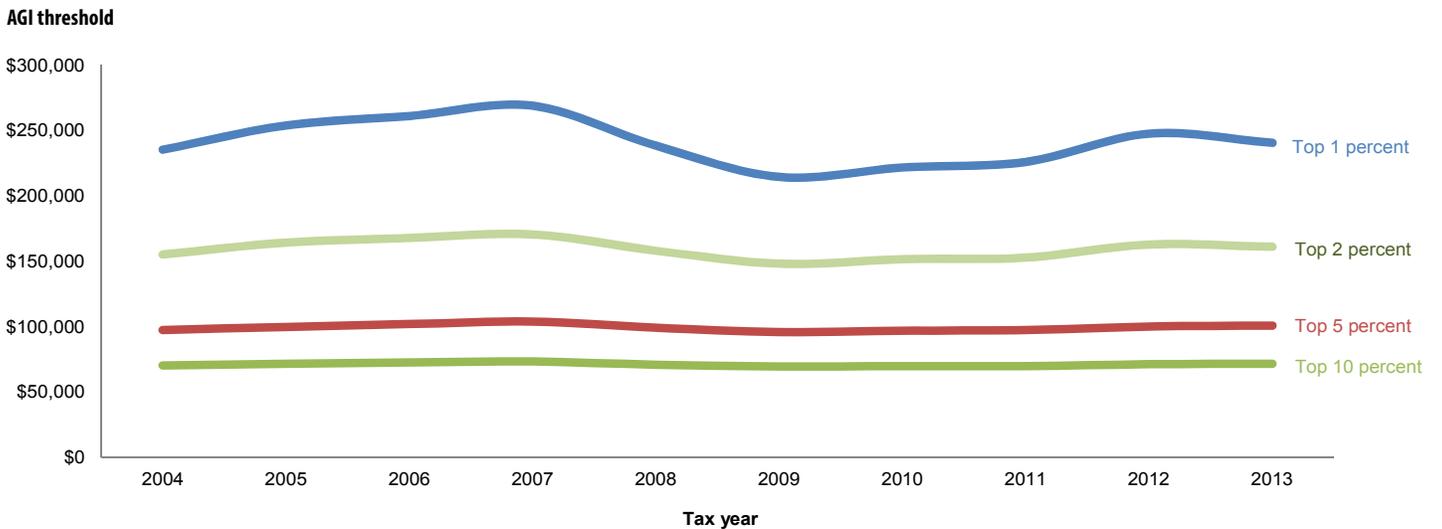
SOI publishes a complete report annually that contains complete individual income tax data by tax year, including sections on “Changes in Law” and “Data Sources and Limitations.” The statistics are based on a sample of individual income tax returns, selected before audit, which represents a population of Forms 1040, 1040A, and 1040EZ, including electronic returns. The report contains data on sources of income, adjusted gross

Figure G
Adjusted Gross Income (AGI) Threshold for the Top 50 Percent of Returns in Constant Dollars, Tax Years 2004–2013



NOTE: AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

Figure H
Adjusted Gross Income (AGI) Thresholds in Constant Dollars, Tax Years 2004–2013



NOTE: AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

income, exemptions, deductions, taxable income, income tax, modified taxable income, tax credits, self-employment tax, and tax payments.

For a detailed description of other changes in law that may affect the data in this article, see the complete report, *Statistics of Income—2013 Individual Income Tax Returns*, Publication 1304, Section 1. For a detailed description of the data sources and limitations, see Section 2. This report is available for download

on IRS Tax Stats Webpages at: [http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report)).

Adrian Dungan is an economist with the Individual Returns Analysis Section. Michael Weber, Chief Individual Returns Analysis Section, and Michael Strudler, Chief Individual Research Section, provided technical assistance and reviewed the article.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2004–2013

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns:								
2004	122,509,974	1,225	12,251	122,510	1,225,100	2,450,199	3,675,299	4,900,399
2005	124,673,055	1,247	12,467	124,673	1,246,731	2,493,461	3,740,192	4,986,922
2006	128,441,165	1,284	12,844	128,441	1,284,412	2,568,823	3,853,235	5,137,647
2007	[1] 132,654,911	1,327	13,265	132,654	1,326,549	2,653,098	3,979,647	5,306,196
2008	132,891,770	1,329	13,289	132,892	1,328,918	2,657,835	3,986,753	5,315,671
2009	132,619,936	1,326	13,262	132,620	1,326,199	2,652,399	3,978,598	5,304,797
2010	135,033,492	1,350	13,503	135,033	1,350,335	2,700,670	4,051,005	5,401,340
2011	136,585,712	1,366	13,659	136,586	1,365,857	2,731,714	4,097,571	5,463,428
2012	136,080,353	1,361	13,608	136,080	1,360,804	2,721,607	4,082,411	5,443,214
2013	138,313,155	1,383	13,831	138,313	1,383,132	2,766,263	4,149,395	5,532,526
Adjusted gross income threshold on percentiles (current dollars):								
2004	N/A	38,780,500	8,455,107	1,617,918	339,993	224,320	181,127	156,665
2005	N/A	50,796,495	10,738,867	1,938,175	379,261	245,392	194,726	167,281
2006	N/A	54,665,360	11,649,460	2,124,625	402,603	258,800	205,835	176,455
2007	N/A	62,955,875	12,747,384	2,251,017	426,439	270,440	214,832	184,473
2008	N/A	49,546,782	10,097,827	1,867,652	392,513	260,381	209,750	181,624
2009	N/A	34,381,494	7,206,540	1,469,393	351,968	243,096	198,731	174,432
2010	N/A	45,039,369	8,762,618	1,634,386	369,691	252,785	205,942	179,023
2011	N/A	41,965,258	8,830,028	1,717,675	388,905	262,933	213,441	185,812
2012	N/A	62,068,187	12,104,014	2,161,175	434,682	285,908	227,923	196,416
2013	N/A	45,097,112	9,460,540	1,860,848	428,713	287,018	231,507	200,472
Adjusted gross income threshold on percentiles (constant dollars): [2]								
2004	N/A	26,837,716	5,851,285	1,119,666	235,289	155,239	125,347	108,419
2005	N/A	34,000,331	7,187,997	1,297,306	253,856	164,252	130,339	111,969
2006	N/A	35,450,947	7,554,773	1,377,837	261,091	167,834	133,486	114,433
2007	N/A	39,694,751	8,037,443	1,419,305	268,877	170,517	135,455	116,313
2008	N/A	30,083,049	6,131,043	1,133,972	238,320	158,094	127,353	110,276
2009	N/A	20,951,550	4,391,554	895,425	214,484	148,139	121,104	106,296
2010	N/A	27,002,020	5,253,368	979,848	221,637	151,550	123,466	107,328
2011	N/A	24,384,229	5,130,754	998,068	225,976	152,779	124,021	107,967
2012	N/A	35,346,348	6,892,946	1,230,737	247,541	162,818	129,797	111,854
2013	N/A	25,301,633	5,307,815	1,044,025	240,528	161,031	129,886	112,474
Adjusted gross income (millions of dollars):								
2004	6,734,554	111,932	280,449	615,494	1,278,879	1,610,803	1,855,778	2,061,398
2005	7,365,689	143,370	362,581	783,762	1,560,659	1,932,055	2,202,354	2,426,492
2006	7,969,813	170,567	418,573	895,044	1,761,119	2,166,188	2,460,559	2,704,549
2007	8,621,963	219,494	503,678	1,030,091	1,971,021	2,411,916	2,729,468	2,992,467
2008	8,206,158	173,257	397,957	825,898	1,656,771	2,072,196	2,380,698	2,639,100
2009	7,578,641	126,242	281,687	601,504	1,304,627	1,684,139	1,973,637	2,219,853
2010	8,039,779	166,727	366,563	742,989	1,517,146	1,922,058	2,228,360	2,486,918
2011	8,317,188	144,984	342,338	737,251	1,555,701	1,984,960	2,306,674	2,578,137
2012	9,041,744	219,067	501,374	1,017,057	1,976,738	2,446,464	2,791,205	3,078,337
2013	9,033,840	168,992	384,881	815,662	1,719,794	2,195,723	2,550,046	2,847,179

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2004–2013—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total income tax (millions of dollars): [3]								
2004	829,096	21,437	59,739	141,937	300,802	367,392	409,259	440,979
2005	931,693	27,171	75,151	176,152	361,264	437,452	485,042	520,483
2006	1,020,438	30,860	83,499	196,358	401,610	485,109	536,823	575,603
2007	1,111,872	38,587	97,979	220,636	442,633	534,150	590,292	631,830
2008	1,028,669	33,136	83,085	187,200	385,857	470,285	523,500	563,684
2009	863,486	26,328	64,253	146,030	313,826	387,828	435,662	472,299
2010	949,144	31,453	76,390	169,734	354,810	436,043	488,303	528,045
2011	1,042,571	26,488	70,545	168,222	365,518	453,679	510,000	553,220
2012	1,184,978	38,563	97,902	220,414	451,328	550,934	613,192	660,121
2013	1,231,911	40,764	100,868	227,623	465,705	567,786	631,900	680,817
Average tax rate (percentage): [4]								
2004	12.31	19.15	21.30	23.06	23.52	22.81	22.05	21.39
2005	12.65	18.95	20.73	22.48	23.15	22.64	22.02	21.45
2006	12.80	18.09	19.95	21.94	22.80	22.39	21.82	21.28
2007	12.90	17.58	19.45	21.42	22.46	22.15	21.63	21.11
2008	12.54	19.13	20.88	22.67	23.29	22.70	21.99	21.36
2009	11.39	20.86	22.81	24.28	24.05	23.03	22.07	21.28
2010	11.81	18.87	20.84	22.84	23.39	22.69	21.91	21.23
2011	12.54	18.27	20.61	22.82	23.50	22.86	22.11	21.46
2012	13.11	17.60	19.53	21.67	22.83	22.52	21.97	21.44
2013	13.64	24.12	26.21	27.91	27.08	25.86	24.78	23.91
Adjusted gross income share (percentage):								
2004	100.00	1.66	4.16	9.14	18.99	23.92	27.56	30.61
2005	100.00	1.95	4.92	10.64	21.19	26.23	29.90	32.94
2006	100.00	2.14	5.25	11.23	22.10	27.18	30.87	33.93
2007	100.00	2.55	5.84	11.95	22.86	27.97	31.66	34.71
2008	100.00	2.11	4.85	10.06	20.19	25.25	29.01	32.16
2009	100.00	1.67	3.72	7.94	17.21	22.22	26.04	29.29
2010	100.00	2.07	4.56	9.24	18.87	23.91	27.72	30.93
2011	100.00	1.74	4.12	8.86	18.70	23.87	27.73	31.00
2012	100.00	2.42	5.55	11.25	21.86	27.06	30.87	34.05
2013	100.00	1.87	4.26	9.03	19.04	24.31	28.23	31.52
Total income tax share (percentage):								
2004	100.00	2.59	7.21	17.12	36.28	44.31	49.36	53.19
2005	100.00	2.92	8.07	18.91	38.78	46.95	52.06	55.86
2006	100.00	3.02	8.18	19.24	39.36	47.54	52.61	56.41
2007	100.00	3.47	8.81	19.84	39.81	48.04	53.09	56.83
2008	100.00	3.22	8.08	18.20	37.51	45.72	50.89	54.80
2009	100.00	3.05	7.44	16.91	36.34	44.91	50.45	54.70
2010	100.00	3.31	8.05	17.88	37.38	45.94	51.45	55.63
2011	100.00	2.54	6.77	16.14	35.06	43.52	48.92	53.06
2012	100.00	3.25	8.26	18.60	38.09	46.49	51.75	55.71
2013	100.00	3.31	8.19	18.48	37.80	46.09	51.29	55.27

Footnotes at end of table.

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[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of returns:							
2004	6,125,499	12,250,997	24,501,995	30,627,494	36,752,992	49,003,990	61,254,987
2005	6,233,653	12,467,306	24,934,611	31,168,264	37,401,917	49,869,222	62,336,528
2006	6,422,058	12,844,117	25,688,233	32,110,291	38,532,350	51,376,466	64,220,583
2007	6,632,746	13,265,491	26,530,982	33,163,728	39,796,473	53,061,964	66,327,456
2008	6,644,589	13,289,177	26,578,354	33,222,943	39,867,531	53,156,708	66,445,885
2009	6,630,997	13,261,994	26,523,987	33,154,984	39,785,981	53,047,974	66,309,968
2010	6,751,675	13,503,349	27,006,698	33,758,373	40,510,048	54,013,397	67,516,746
2011	6,829,286	13,658,571	27,317,142	34,146,428	40,975,714	54,634,285	68,292,856
2012	6,804,018	13,608,035	27,216,071	34,020,088	40,824,106	54,432,141	68,040,177
2013	6,915,658	13,831,316	27,662,631	34,578,289	41,493,947	55,325,262	69,156,578
Adjusted gross income threshold on percentiles (current dollars):							
2004	140,758	101,838	72,069	62,794	54,765	42,081	32,622
2005	149,216	106,864	74,790	64,821	56,583	43,361	33,484
2006	157,390	112,016	77,776	67,291	58,505	44,748	34,417
2007	164,883	116,396	80,723	69,559	60,617	46,200	35,541
2008	163,512	116,813	80,886	69,813	60,535	46,120	35,340
2009	157,342	114,181	79,237	68,216	58,876	44,529	34,156
2010	161,579	116,623	80,462	69,126	59,512	44,895	34,338
2011	167,728	120,136	82,241	70,492	60,789	45,722	34,823
2012	175,817	125,195	85,440	73,354	63,222	47,475	36,055
2013	179,760	127,695	87,434	74,955	64,650	48,463	36,841
Adjusted gross income threshold on percentiles (constant dollars): [2]							
2004	97,410	70,476	49,875	43,456	37,900	29,122	22,576
2005	99,877	71,529	50,060	43,388	37,873	29,023	22,412
2006	102,069	72,643	50,438	43,639	37,941	29,019	22,320
2007	103,962	73,390	50,897	43,858	38,220	29,130	22,409
2008	99,279	70,925	49,111	42,388	36,755	28,002	21,457
2009	95,882	69,580	48,286	41,570	35,878	27,135	20,814
2010	96,870	69,918	48,239	41,442	35,679	26,915	20,586
2011	97,460	69,806	47,787	40,960	35,322	26,567	20,234
2012	100,124	71,296	48,656	41,773	36,003	27,036	20,532
2013	100,854	71,643	49,055	42,053	36,272	27,190	20,670
Adjusted gross income (millions of dollars):							
2004	2,243,098	2,968,169	4,010,897	4,423,150	4,782,507	5,371,578	5,826,206
2005	2,623,077	3,400,596	4,506,197	4,940,249	5,317,903	5,936,944	6,412,897
2006	2,918,422	3,759,733	4,947,104	5,412,038	5,815,385	6,474,937	6,980,130
2007	3,223,396	4,128,240	5,401,825	5,898,437	6,329,354	7,032,507	7,571,084
2008	2,867,730	3,772,889	5,055,298	5,554,583	5,986,923	6,690,342	7,228,036
2009	2,439,146	3,317,402	4,570,256	5,057,761	5,478,063	6,159,780	6,678,194
2010	2,716,199	3,631,364	4,927,262	5,430,952	5,864,278	6,564,169	7,095,680
2011	2,818,879	3,774,978	5,120,188	5,640,585	6,088,552	6,810,489	7,356,627
2012	3,330,944	4,327,899	5,722,980	6,261,677	6,725,553	7,473,507	8,037,800
2013	3,109,388	4,143,498	5,591,750	6,151,678	6,633,611	7,409,491	7,995,603

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2004–2013—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total income tax (millions of dollars): [3]							
2004	467,165	558,007	659,803	694,983	724,830	769,074	797,040
2005	549,068	647,115	755,252	792,545	823,488	869,272	898,262
2006	607,088	715,108	832,153	872,385	905,569	954,823	985,657
2007	666,021	782,903	909,392	952,964	988,633	1,041,166	1,074,502
2008	597,246	711,873	837,561	880,244	915,035	965,691	996,815
2009	502,274	603,504	712,700	749,022	777,801	818,789	842,286
2010	560,649	670,319	787,407	826,796	858,000	901,560	926,782
2011	588,967	711,663	846,579	892,616	929,529	981,800	1,012,460
2012	698,543	831,445	975,377	1,024,046	1,063,388	1,119,368	1,152,063
2013	721,242	859,863	1,011,220	1,062,798	1,104,510	1,163,238	1,197,603
Average tax rate (percentage): [4]							
2004	20.83	18.80	16.45	15.71	15.16	14.32	13.68
2005	20.93	19.03	16.76	16.04	15.49	14.64	14.01
2006	20.80	19.02	16.82	16.12	15.57	14.75	14.12
2007	20.66	18.96	16.83	16.16	15.62	14.81	14.19
2008	20.83	18.87	16.57	15.85	15.28	14.43	13.79
2009	20.59	18.19	15.59	14.81	14.20	13.29	12.61
2010	20.64	18.46	15.98	15.22	14.63	13.73	13.06
2011	20.89	18.85	16.53	15.82	15.27	14.42	13.76
2012	20.97	19.21	17.04	16.35	15.81	14.98	14.33
2013	23.20	20.75	18.08	17.28	16.65	15.70	14.98
Adjusted gross income share (percentage):							
2004	33.31	44.07	59.56	65.68	71.01	79.76	86.51
2005	35.61	46.17	61.18	67.07	72.20	80.60	87.06
2006	36.62	47.17	62.07	67.91	72.97	81.24	87.58
2007	37.39	47.88	62.65	68.41	73.41	81.57	87.81
2008	34.95	45.98	61.60	67.69	72.96	81.53	88.08
2009	32.18	43.77	60.30	66.74	72.28	81.28	88.12
2010	33.78	45.17	61.29	67.55	72.94	81.65	88.26
2011	33.89	45.39	61.56	67.82	73.20	81.88	88.45
2012	36.84	47.87	63.30	69.25	74.38	82.66	88.90
2013	34.42	45.87	61.90	68.10	73.43	82.02	88.51
Total income tax share (percentage):							
2004	56.35	67.30	79.58	83.82	87.42	92.76	96.13
2005	58.93	69.46	81.06	85.07	88.39	93.30	96.41
2006	59.49	70.08	81.55	85.49	88.74	93.57	96.59
2007	59.90	70.41	81.79	85.71	88.92	93.64	96.64
2008	58.06	69.20	81.42	85.57	88.95	93.88	96.90
2009	58.17	69.89	82.54	86.74	90.08	94.82	97.54
2010	59.07	70.62	82.96	87.11	90.40	94.99	97.64
2011	56.49	68.26	81.20	85.62	89.16	94.17	97.11
2012	58.95	70.17	82.31	86.42	89.74	94.46	97.22
2013	58.55	69.80	82.09	86.27	89.66	94.43	97.22

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] For Table 1, constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2013 the CPI-U=232.957.

[3] Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, regulated investment credit, health insurance credit, and the refundable prior-year minimum tax credit) limited to zero plus the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

[4] The average tax rate was computed by dividing total income tax (see footnote 3) by adjusted gross income.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.

Table 2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2004–2013

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
2004	122,509,974	61,254,987	91,882,481	110,258,977	116,384,475	121,284,874
2005	124,673,055	62,336,528	93,504,791	112,205,750	118,439,402	123,426,324
2006	128,441,165	64,220,583	96,330,874	115,597,049	122,019,107	127,156,753
2007	[1] 132,654,911	66,327,456	99,491,183	119,389,420	126,022,165	131,328,362
2008	132,891,770	66,445,885	99,668,828	119,602,593	126,247,182	131,562,852
2009	132,619,936	66,309,968	99,464,952	119,357,942	125,988,939	131,293,737
2010	135,033,492	67,516,746	101,275,119	121,530,143	128,281,817	133,683,157
2011	136,585,712	68,292,856	102,439,284	122,927,141	129,756,426	135,219,855
2012	136,080,353	68,040,177	102,060,265	122,472,318	129,276,335	134,719,549
2013	138,313,155	69,156,578	103,734,866	124,481,840	131,397,497	136,930,023
Adjusted gross income (millions of dollars):						
2004	6,734,554	908,348	2,311,404	3,766,385	4,491,456	5,455,674
2005	7,365,689	952,792	2,425,440	3,965,094	4,742,612	5,805,030
2006	7,969,813	989,682	2,557,775	4,210,079	5,051,390	6,208,693
2007	8,621,963	1,050,879	2,723,525	4,493,722	5,398,566	6,650,942
2008	8,206,158	978,122	2,651,575	4,433,269	5,338,428	6,549,387
2009	7,578,641	900,447	2,520,880	4,261,239	5,139,495	6,274,014
2010	8,039,779	944,099	2,608,826	4,408,415	5,323,580	6,522,633
2011	8,317,188	960,561	2,676,602	4,542,210	5,498,309	6,761,487
2012	9,041,744	1,003,944	2,780,067	4,713,845	5,710,800	7,065,006
2013	9,033,840	1,038,237	2,882,162	4,890,343	5,924,452	7,314,046
Total income tax (millions of dollars): [2]						
2004	829,096	32,054	134,114	271,089	361,932	528,294
2005	931,693	33,431	139,143	284,578	382,625	570,430
2006	1,020,438	34,781	148,053	305,330	413,350	618,828
2007	1,111,872	37,371	158,909	328,969	445,851	669,239
2008	1,028,669	31,857	148,425	316,797	431,423	642,812
2009	863,486	21,200	114,465	259,982	361,213	549,660
2010	949,144	22,363	122,347	278,824	388,495	594,333
2011	1,042,571	30,109	149,953	330,907	453,605	677,052
2012	1,184,978	32,915	160,934	353,533	486,435	733,650
2013	1,231,911	34,307	169,113	372,048	510,669	766,206
Average tax rate (percentage): [3]						
2004	12.31	3.53	5.80	7.20	8.06	9.68
2005	12.65	3.51	5.74	7.18	8.07	9.83
2006	12.80	3.51	5.79	7.25	8.18	9.97
2007	12.90	3.56	5.83	7.32	8.26	10.06
2008	12.54	3.26	5.60	7.15	8.08	9.81
2009	11.39	2.35	4.54	6.10	7.03	8.76
2010	11.81	2.37	4.69	6.32	7.30	9.11
2011	12.54	3.13	5.60	7.29	8.25	10.01
2012	13.11	3.28	5.79	7.50	8.52	10.38
2013	13.64	3.30	5.87	7.61	8.62	10.48

Footnotes at end of table.

Table 2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2004–2013—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income share (percentage):						
2004	100.00	13.49	34.32	55.93	66.69	81.01
2005	100.00	12.94	32.93	53.83	64.39	78.81
2006	100.00	12.42	32.09	52.83	63.38	77.90
2007	100.00	12.19	31.59	52.12	62.61	77.14
2008	100.00	11.92	32.31	54.02	65.05	79.81
2009	100.00	11.88	33.26	56.23	67.82	82.79
2010	100.00	11.74	32.45	54.83	66.22	81.13
2011	100.00	11.55	32.18	54.61	66.11	81.30
2012	100.00	11.10	30.75	52.13	63.16	78.14
2013	100.00	11.49	31.90	54.13	65.58	80.96
Total income tax share (percentage):						
2004	100.00	3.87	16.18	32.70	43.65	63.72
2005	100.00	3.59	14.93	30.54	41.07	61.23
2006	100.00	3.41	14.51	29.92	40.51	60.64
2007	100.00	3.36	14.29	29.59	40.10	60.19
2008	100.00	3.10	14.43	30.80	41.94	62.49
2009	100.00	2.46	13.26	30.11	41.83	63.66
2010	100.00	2.36	12.89	29.38	40.93	62.62
2011	100.00	2.89	14.38	31.74	43.51	64.94
2012	100.00	2.78	13.58	29.83	41.05	61.91
2013	100.00	2.78	13.73	30.20	41.45	62.20

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, regulated investment credit, health insurance credit, and the refundable prior-year minimum tax credit) limited to zero plus the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

[3] The average tax rate was computed by dividing total income tax (see footnote 2) by adjusted gross income.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2016.