

Individual Income Tax Shares, Tax Year 2016

by Adrian Dungan

Income and Tax Shares

Tables 1 and 2 present statistics on AGI and income tax, by cumulative percentiles of returns with positive AGI, for Tax Years 2007–2016. (All tables and figures included in this article are for total individual income tax returns filed excluding dependent returns.¹) The tables show distributions of AGI for each tax year, by descending and ascending cumulative percentiles of returns, respectively, 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.

For TY 2016, nondependent taxpayers filed 140.9 million individual income tax returns (Table 1), a decrease of 0.2 percent from the 141.2 million returns filed for TY 2015. Total AGI increased 0.1 percent to \$10.16 trillion in 2016, while total income tax decreased 0.8 percent to \$1.44 trillion.

For TY 2016, the top 0.001 percent of individual income tax returns had an AGI of at least \$53.1 million, a decrease of 10.7 percent from the previous year when the top 0.001 percent of tax returns had an AGI of at least \$59.4 million (Figure A). This amount was still below the peak amount during the 10 years of this study, which was \$63.0 million for TY 2007. These returns accounted for 2 percent of total AGI in 2016, a decrease of 4.7 percent from 2015; and they also accounted for 3.3 percent of the total income tax in 2016 (Figure B), down from 3.5 percent in TY 2015. Total AGI for the 0.001 percentile decreased by 4.5 percent from \$214.6 billion in 2015 to \$204.9 billion in 2016. The average AGI for this percentile was \$145.4 million (Figure C). The average AGI reported on all returns was \$72,090 in comparison with \$71,829 for the previous year.

For TY 2016, the average tax rate for the top 0.001 percent of tax returns was 22.9 percent, down 1 percentage point from the TY 2015 rate of 23.9 percent. As has been the case for all 10 years of this study, the average tax rate for the top 0.001 percent remained lower than the average tax rates of all percentiles from the top 0.01 percent through the top 3 percent of returns (Figure D). Taxpayers in the top 0.1 percent paid the highest average tax rate (27 percent), and each successive percentile paid lower average tax rates, falling to 15.6 percent for the top 50 percent of returns.

For TY 2016, taxpayers filing returns that were in the top 1 percent reported an AGI of \$480,804 or more, representing a very slight decrease from the AGI floor for this group for TY 2015 (\$480,930) (Figure E). These taxpayers accounted for 19.7 percent of total AGI and 37.3 percent of the total income tax (Figure F), a decrease from 20.7 percent and 39 percent for 2015, respectively. The bottom 50 percent of returns for 2016 reported less total AGI (11.6 percent) and less total income tax (3 percent) in contrast with the top 1 percent that year. The bottom 50 percent of returns also had a much lower average tax rate (3.7 percent) for 2016.

In constant dollars, the AGI threshold for the top 50 percent of returns was trending downward between 2007 and 2011, going from a threshold of \$22,409 (2007) to \$20,234 (2011) (Figure G and Table 1). Between 2012 and 2016 however, the AGI threshold steadily increased, reaching \$21,829 in 2016, but remaining below the peak for 2007. All percentiles from the top 25 percent through the top 2 percent had higher AGI cutoffs for 2016 in contrast with the same percentiles for 2007 (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 larger

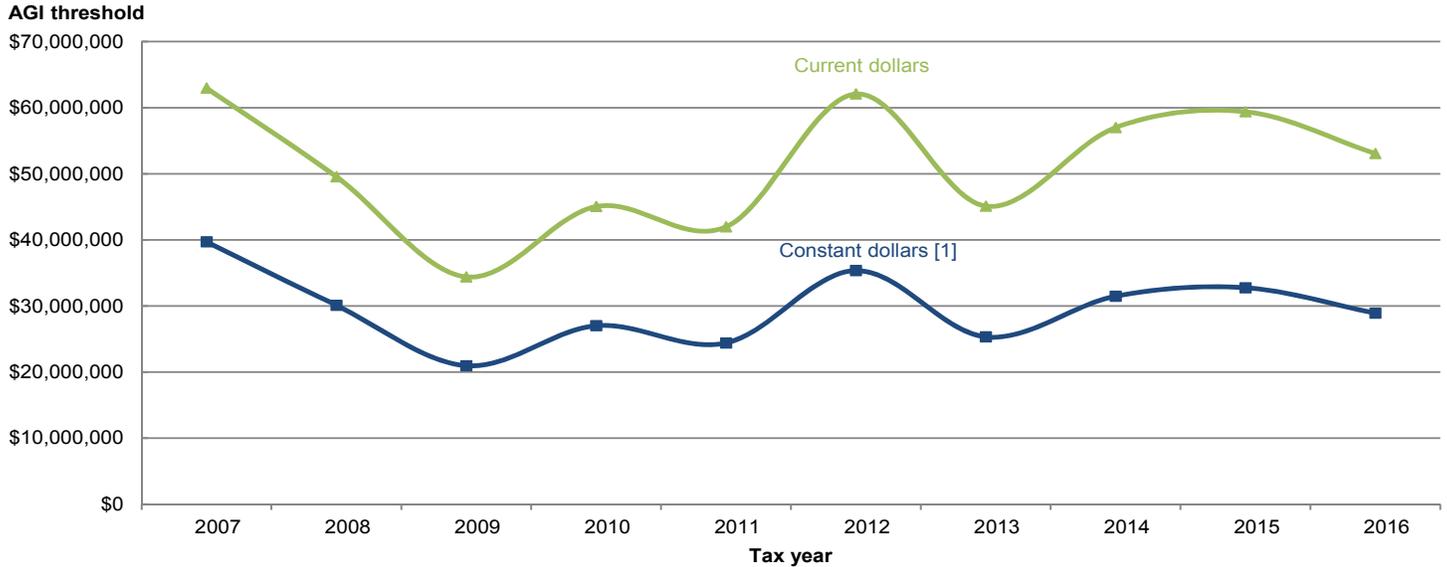
Highlights:

- For Tax Year (TY) 2016, the adjusted gross income (AGI) threshold was \$40,078 for the top 50 percent of all individual income tax returns. These taxpayers accounted for 88.4 percent of total AGI and paid 97 percent of total income tax.
- The top 3 percent of tax returns filed reported more than half (51 percent) of total income tax. These taxpayers had an AGI of \$256,673 or more (29 percent of total AGI).
- The top 1 percent of tax returns had an AGI of \$480,804 or more. These taxpayers accounted for 19.7 percent of total AGI and paid 37.3 percent of total income tax.
- The top 0.01 percent of tax returns had an AGI of \$10,963,921 or more. These taxpayers reported 4.5 percent of total AGI and paid 8 percent of total income tax.
- The top 0.001 percent of tax returns had an AGI of \$53,052,900 or more, or 2 percent of total AGI. These taxpayers paid 3.2 percent of total income tax.
- The average tax rate for all returns filed for 2016 was 14.2 percent, the second highest of this 10-year study, Tax Years 2007–2016.

¹ See *Statistics of Income—2016 Individual Income Tax Returns (Complete Report)*, Publication 1304, Table 1.7 for income and tax data related to dependent returns.

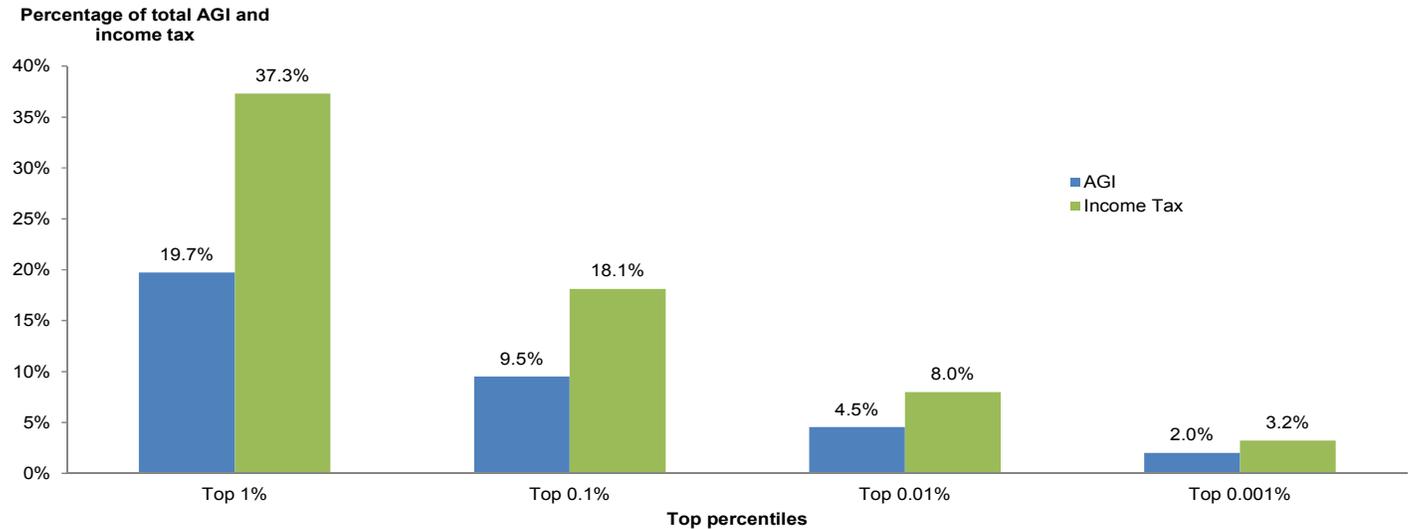


Figure A
Adjusted Gross Income (AGI) Threshold for the Top 0.001 Percent of Returns, Tax Years 2007–2016



[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2016 the CPI-U = 240.008.
 NOTES: Figure is based on all individual income tax returns excluding dependents. 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, November 2018.

Figure B
Percentage of Total Adjusted Gross Income (AGI) and Income Tax for Top Thresholds of AGI, Tax Year 2016



NOTE: Figure is based on all individual income tax returns excluding dependents.
 source: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2018

shares of the income tax compared to their respective shares of AGI. For TY 2016, the top 0.001 percent reported 0.1 percentage point decreases in its shares of total AGI and total income tax, while the top 0.01 percent of returns reported a 0.4 percentage point decrease in its share of total AGI and a 0.2 percentage

point decrease in its share of total income tax. All other percentiles through the top 50 percent also experienced decreases in their respective shares of total income tax. For TY 2016, the amount of AGI needed for inclusion in the top 50 percent of returns (i.e., the AGI threshold) was \$40,078. These returns

Figure C
Average Adjusted Gross Income by Percentile, Tax Years 2007–2016

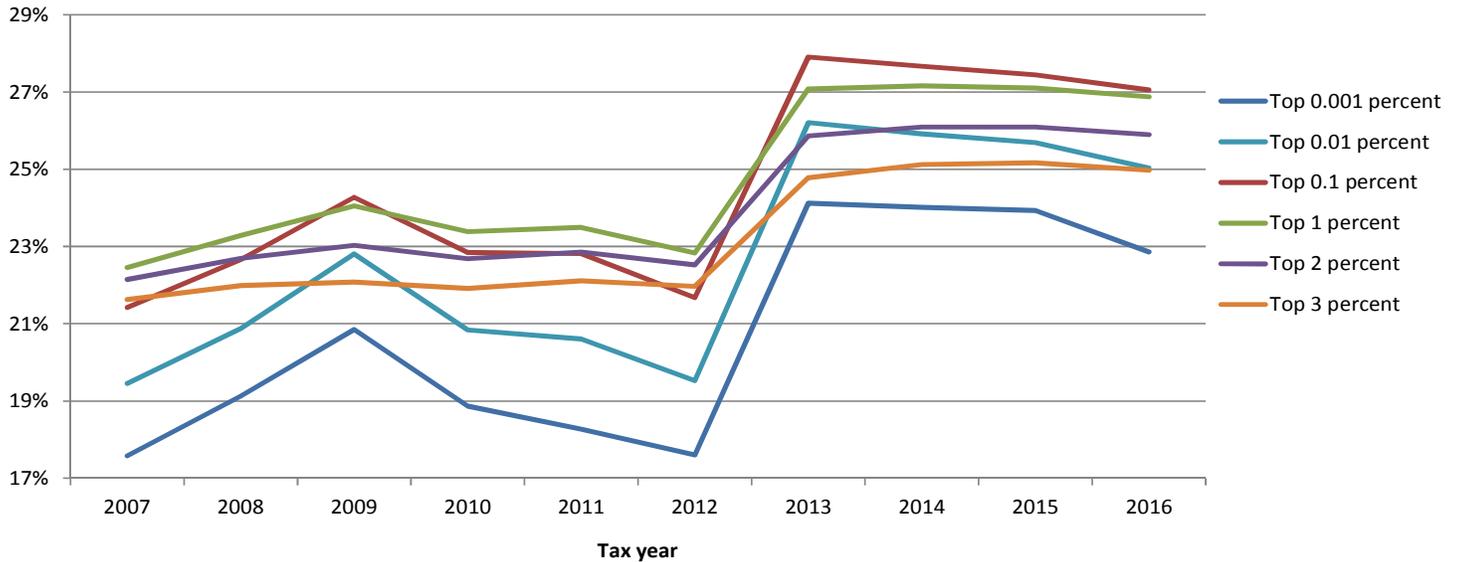
[Money amounts are in current dollars]

| Tax year | All returns | Top 0.001 percent | Top 0.01 percent | Top 0.1 percent | Top 1 percent | Top 2 percent | Top 5 percent | Top 10 percent | Top 25 percent | Top 50 percent |
|----------|-------------|-------------------|------------------|-----------------|---------------|---------------|---------------|----------------|----------------|----------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 2007 | 64,995 | 165,406,179 | 37,970,449 | 7,765,246 | 1,485,826 | 909,094 | 485,982 | 311,201 | 177,858 | 114,147 |
| 2008 | 61,751 | 130,366,441 | 29,946,347 | 6,214,806 | 1,246,707 | 779,656 | 431,589 | 283,907 | 167,191 | 108,781 |
| 2009 | 57,146 | 95,205,128 | 21,240,160 | 4,535,545 | 983,734 | 634,949 | 367,840 | 250,144 | 152,549 | 100,712 |
| 2010 | 59,539 | 123,501,481 | 27,146,782 | 5,502,277 | 1,123,533 | 711,697 | 402,300 | 268,923 | 160,877 | 105,095 |
| 2011 | 60,894 | 106,137,628 | 25,063,182 | 5,397,705 | 1,138,993 | 726,635 | 412,763 | 276,382 | 165,188 | 107,722 |
| 2012 | 66,444 | 160,960,323 | 36,844,062 | 7,473,964 | 1,452,625 | 898,904 | 489,555 | 318,040 | 184,058 | 118,133 |
| 2013 | 65,314 | 122,192,336 | 27,827,417 | 5,897,219 | 1,243,406 | 793,751 | 449,616 | 299,574 | 177,906 | 115,616 |
| 2014 | 69,565 | 148,384,670 | 34,086,701 | 7,065,519 | 1,431,492 | 901,023 | 500,260 | 328,414 | 191,751 | 123,451 |
| 2015 | 71,829 | 152,016,289 | 35,070,892 | 7,318,955 | 1,483,596 | 933,747 | 518,192 | 340,168 | 198,230 | 127,447 |
| 2016 | 72,090 | 145,446,416 | 32,713,039 | 6,859,762 | 1,421,735 | 903,161 | 507,468 | 335,684 | 197,320 | 127,472 |

NOTE: Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2018.

Figure D
Average Tax Rates for Top Earners, Tax Years 2007–2016

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, November 2018.

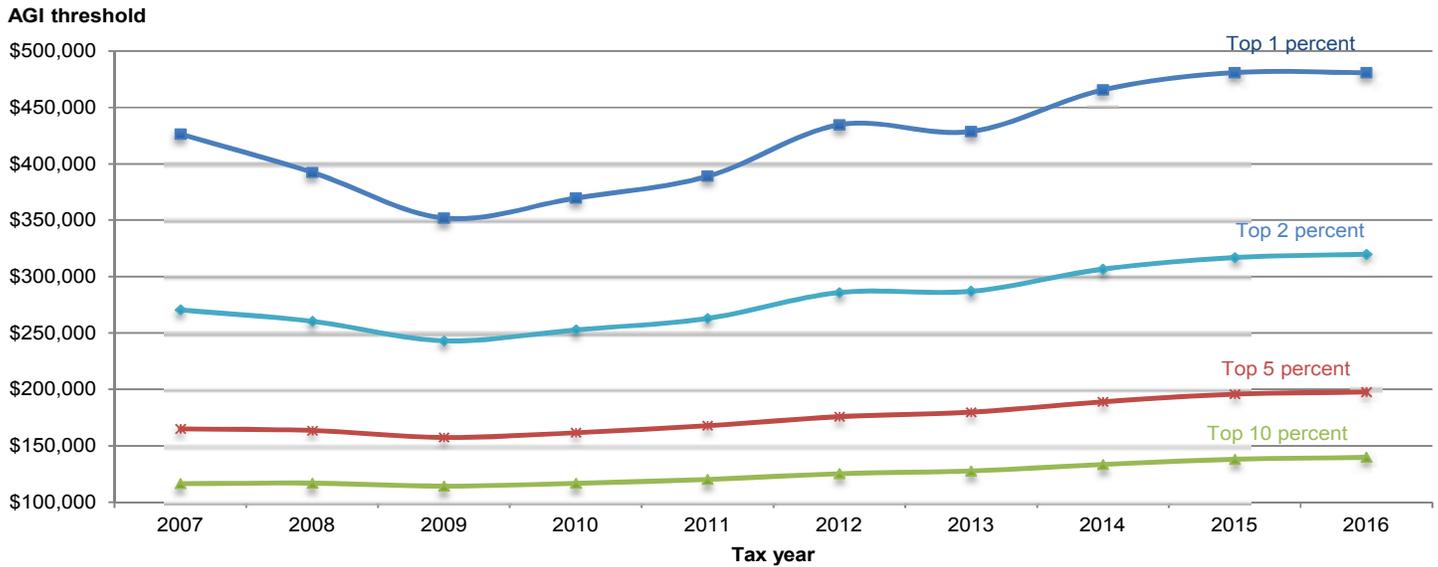
accounted for 88.4 percent of total AGI and paid 97 percent of total income tax.

For TY 2016, the portion of total AGI earned through salaries and wages for all returns was 70.5 percent (Table 3). The top 0.001 percent of returns earned only 10.3 percent of AGI through salaries and wages. Conversely, sales of capital assets accounted for 55.1 percent of AGI for the top 0.001 percent of returns while only accounting for 6.1 percent of AGI for all returns.

Changes in Law and Data Sources and Limitations

SOI publishes an annual report 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 the population of Forms 1040, 1040A, and 1040EZ, including electronic returns. The report contains data on sources of income, adjusted gross income,

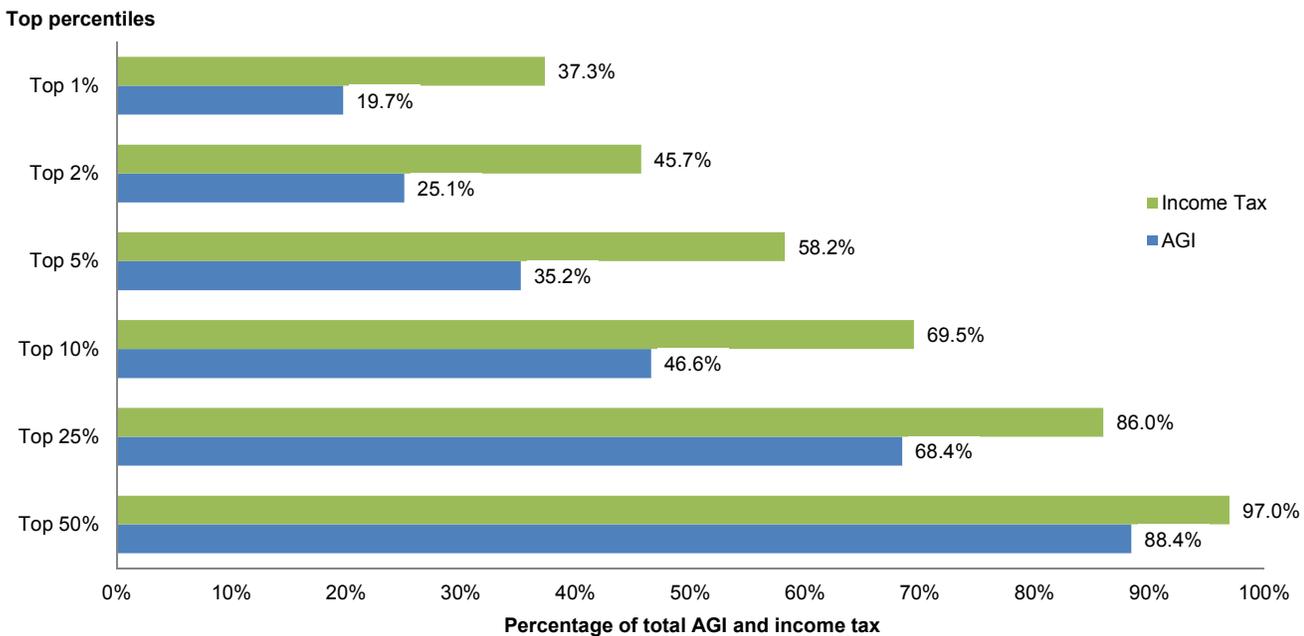
Figure E
Adjusted Gross Income (AGI) Thresholds in Current Dollars, Tax Years 2007–2016



NOTES: 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, November 2018.

Figure F
Percentage of Total Adjusted Gross Income (AGI) and Income Tax by Percentile Thresholds of AGI, Tax Year 2016

[Money amounts are in current dollars]

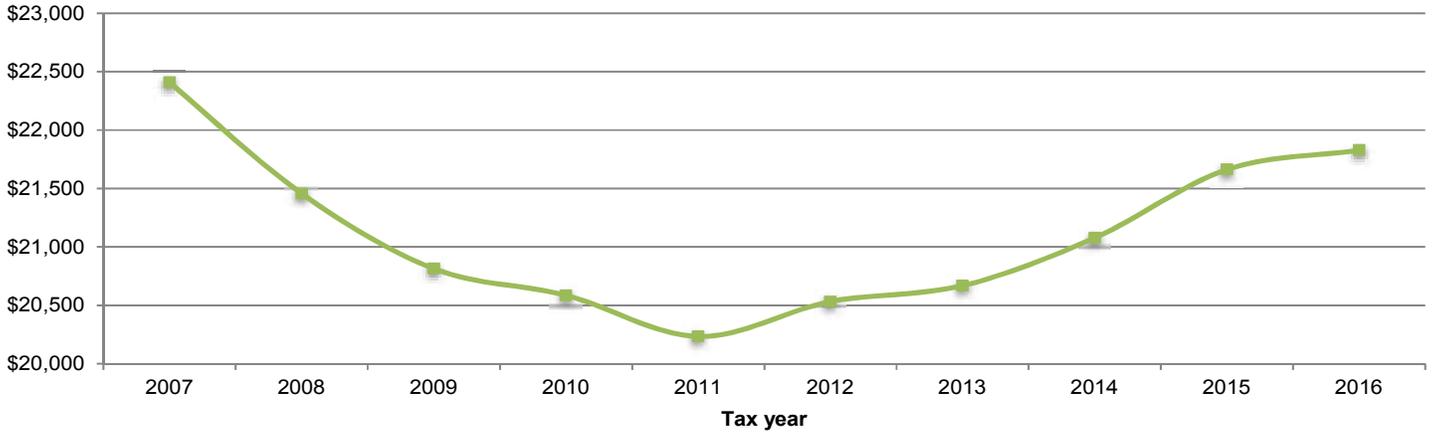


NOTE: Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2018.

Figure G

Adjusted Gross Income (AGI) Threshold for the Top 50 Percent of Returns in Constant Dollars, Tax Years 2007–2016

AGI threshold

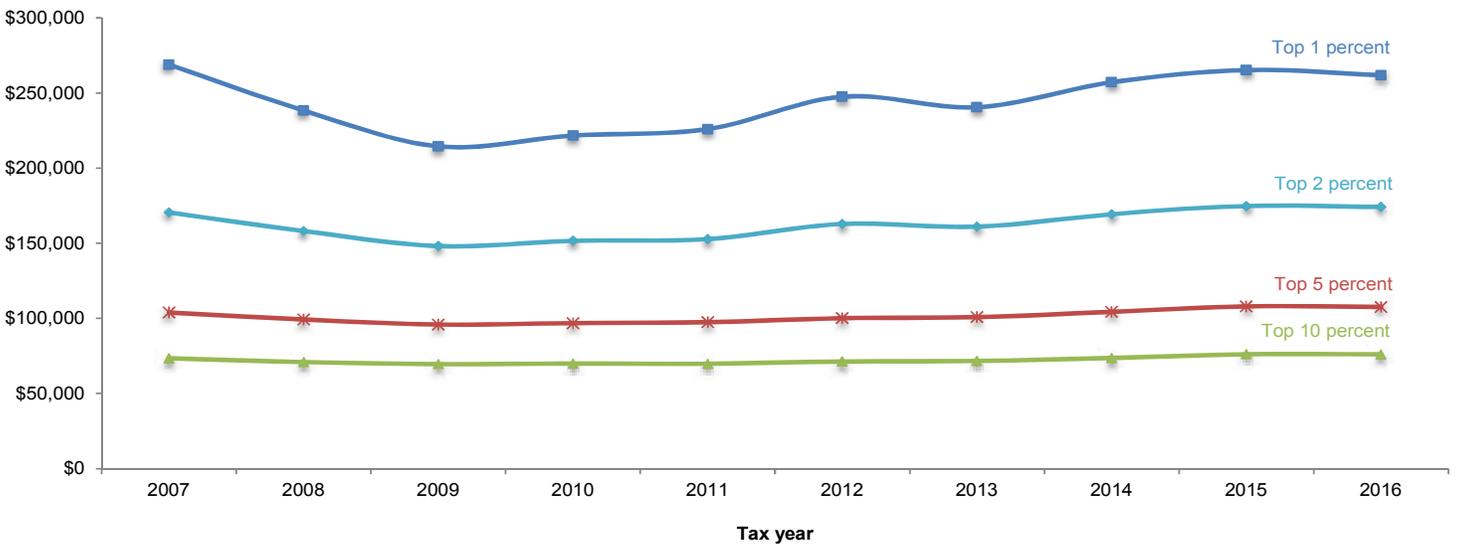


NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2016 the CPI-U = 240.008. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in a percentile. Figure is based on all individual income tax returns excluding dependents. SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2018.

Figure H

Adjusted Gross Income (AGI) Thresholds in Constant Dollars, Tax Years 2006–2016

AGI threshold



NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2016 the CPI-U = 240.008. 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, November 2018.

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

For a detailed description of changes in law that may affect the data in this article, see *Statistics of Income—2016 Individual Income Tax Returns (Complete Report)*, Publication

1304, Section 1. For a detailed description of the data sources and limitations, see Section 2. These sections are available on the IRS' Tax Stats Web at: <https://www.irs.gov/pub/irs-soi/16inchangesinlaw.pdf> and <https://www.irs.gov/pub/irs-soi/16intaxreturns.pdf>.

Adrian Dungan is an economist with the Individual and Tax-Exempt Branch's Special Studies Section, Statistics of Income Division. Victoria Bryant, Acting Chief, Special Studies Section, and Michael Strudler, Chief, Individual Returns Processing and Data Perfection Section, provided technical assistance and reviewed the article.

Table 1. All Individual Returns Excluding Dependent Returns: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2007–2016

[All figures are estimates based on samples]

| Tax year | Total | Descending cumulative percentile | | | | | | |
|---|-----------------|----------------------------------|------------------|-----------------|---------------|---------------|---------------|---------------|
| | | 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: | | | | | | | | |
| 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 |
| 2014 | 139,562,034 | 1,396 | 13,956 | 139,562 | 1,395,620 | 2,791,241 | 4,186,861 | 5,582,481 |
| 2015 | 141,204,625 | 1,412 | 14,120 | 141,205 | 1,412,046 | 2,824,093 | 4,236,139 | 5,648,185 |
| 2016 | 140,888,785 | 1,409 | 14,089 | 140,889 | 1,408,888 | 2,817,776 | 4,226,664 | 5,635,551 |
| Adjusted gross income threshold on percentiles (current dollars): | | | | | | | | |
| 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 |
| 2014 | N/A | 56,981,718 | 11,407,987 | 2,136,762 | 465,626 | 306,650 | 245,902 | 211,261 |
| 2015 | N/A | 59,380,503 | 11,930,649 | 2,220,264 | 480,930 | 316,913 | 253,979 | 218,911 |
| 2016 | N/A | 53,052,900 | 10,963,921 | 2,124,117 | 480,804 | 319,796 | 256,673 | 221,381 |
| Adjusted gross income threshold on percentiles (constant dollars): [2] | | | | | | | | |
| 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 |
| 2014 | N/A | 31,464,229 | 6,299,275 | 1,179,880 | 257,110 | 169,326 | 135,782 | 116,654 |
| 2015 | N/A | 32,752,622 | 6,580,612 | 1,224,635 | 265,268 | 174,800 | 140,088 | 120,745 |
| 2016 | N/A | 28,895,915 | 5,971,635 | 1,156,926 | 261,876 | 174,181 | 139,800 | 120,578 |
| Adjusted gross income (millions of dollars): | | | | | | | | |
| 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 |
| 2014 | 9,708,663 | 207,145 | 475,714 | 986,078 | 1,997,819 | 2,514,973 | 2,895,712 | 3,212,471 |
| 2015 | 10,142,620 | 214,647 | 495,201 | 1,033,473 | 2,094,906 | 2,636,987 | 3,034,889 | 3,366,920 |
| 2016 | 10,156,612 | 204,934 | 460,894 | 966,465 | 2,003,066 | 2,544,904 | 2,946,100 | 3,280,595 |

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependent Returns: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2007–2016—Continued

[All figures are estimates based on samples]

| Tax year | Total | Descending cumulative percentile | | | | | | |
|--|-----------|----------------------------------|------------------|-----------------|---------------|---------------|---------------|---------------|
| | | 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] | | | | | | | | |
| 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 |
| 2014 | 1,374,379 | 49,740 | 123,288 | 272,826 | 542,640 | 656,229 | 727,556 | 780,687 |
| 2015 | 1,454,325 | 51,375 | 127,236 | 283,577 | 567,697 | 688,137 | 763,764 | 820,335 |
| 2016 | 1,442,385 | 46,845 | 115,384 | 261,423 | 538,257 | 658,950 | 735,763 | 793,331 |
| Average tax rate (percentage): [4] | | | | | | | | |
| 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 |
| 2014 | 14.16 | 24.01 | 25.92 | 27.67 | 27.16 | 26.09 | 25.13 | 24.30 |
| 2015 | 14.34 | 23.93 | 25.69 | 27.44 | 27.10 | 26.10 | 25.17 | 24.36 |
| 2016 | 14.20 | 22.86 | 25.03 | 27.05 | 26.87 | 25.89 | 24.97 | 24.18 |
| Adjusted gross income share (percentage): | | | | | | | | |
| 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 |
| 2014 | 100.00 | 2.13 | 4.90 | 10.16 | 20.58 | 25.90 | 29.83 | 33.09 |
| 2015 | 100.00 | 2.12 | 4.88 | 10.19 | 20.65 | 26.00 | 29.92 | 33.20 |
| 2016 | 100.00 | 2.02 | 4.54 | 9.52 | 19.72 | 25.06 | 29.01 | 32.30 |
| Total income tax share (percentage): | | | | | | | | |
| 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 |
| 2014 | 100.00 | 3.62 | 8.97 | 19.85 | 39.48 | 47.75 | 52.94 | 56.80 |
| 2015 | 100.00 | 3.53 | 8.75 | 19.50 | 39.04 | 47.32 | 52.52 | 56.41 |
| 2016 | 100.00 | 3.25 | 8.00 | 18.12 | 37.32 | 45.68 | 51.01 | 55.00 |

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependent Returns: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2007–2016—Continued

[All figures are estimates based on samples]

| Tax year | Descending cumulative percentile—continued | | | | | | |
|---|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | 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: | | | | | | | |
| 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 |
| 2014 | 6,978,102 | 13,956,203 | 27,912,407 | 34,890,509 | 41,868,610 | 55,824,814 | 69,781,017 |
| 2015 | 7,060,231 | 14,120,463 | 28,240,925 | 35,301,156 | 42,361,388 | 56,481,850 | 70,602,313 |
| 2016 | 7,044,439 | 14,088,879 | 28,177,757 | 35,222,196 | 42,266,636 | 56,355,514 | 70,444,393 |
| Adjusted gross income threshold on percentiles (current dollars): | | | | | | | |
| 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 |
| 2014 | 188,996 | 133,445 | 90,606 | 77,714 | 66,868 | 50,083 | 38,173 |
| 2015 | 195,778 | 138,031 | 93,212 | 79,655 | 68,632 | 51,571 | 39,275 |
| 2016 | 197,651 | 139,713 | 94,620 | 80,921 | 69,581 | 52,529 | 40,078 |
| Adjusted gross income threshold on percentiles (constant dollars): [2] | | | | | | | |
| 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 |
| 2014 | 104,360 | 73,686 | 50,031 | 42,912 | 36,923 | 27,655 | 21,078 |
| 2015 | 107,986 | 76,134 | 51,413 | 43,935 | 37,855 | 28,445 | 21,663 |
| 2016 | 107,653 | 76,096 | 51,536 | 44,075 | 37,898 | 28,611 | 21,829 |
| Adjusted gross income (millions of dollars): | | | | | | | |
| 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 |
| 2014 | 3,490,867 | 4,583,416 | 6,104,146 | 6,690,287 | 7,193,799 | 8,002,581 | 8,614,544 |
| 2015 | 3,658,556 | 4,803,327 | 6,389,094 | 6,997,737 | 7,519,683 | 8,360,826 | 8,998,075 |
| 2016 | 3,574,828 | 4,729,405 | 6,333,469 | 6,950,051 | 7,479,129 | 8,331,664 | 8,979,705 |

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependent Returns: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rate, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2007–2016—Continued

[All figures are estimates based on samples]

| Tax year | Descending cumulative percentile—continued | | | | | | |
|--|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | 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] | | | | | | | |
| 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 |
| 2014 | 824,153 | 974,124 | 1,137,716 | 1,192,679 | 1,236,678 | 1,299,383 | 1,336,637 |
| 2015 | 866,447 | 1,026,601 | 1,201,501 | 1,259,698 | 1,306,271 | 1,373,073 | 1,413,200 |
| 2016 | 839,898 | 1,002,072 | 1,180,713 | 1,240,010 | 1,288,231 | 1,356,952 | 1,398,523 |
| Average tax rate (percentage): [4] | | | | | | | |
| 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 |
| 2014 | 23.61 | 21.25 | 18.64 | 17.83 | 17.19 | 16.24 | 15.52 |
| 2015 | 23.68 | 21.37 | 18.81 | 18.00 | 17.37 | 16.42 | 15.71 |
| 2016 | 23.49 | 21.19 | 18.64 | 17.84 | 17.22 | 16.29 | 15.57 |
| Adjusted gross income share (percentage): | | | | | | | |
| 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 |
| 2014 | 35.96 | 47.21 | 62.87 | 68.91 | 74.10 | 82.43 | 88.73 |
| 2015 | 36.07 | 47.36 | 62.99 | 68.99 | 74.14 | 82.43 | 88.72 |
| 2016 | 35.20 | 46.56 | 62.36 | 68.43 | 73.64 | 82.03 | 88.41 |
| Total income tax share (percentage): | | | | | | | |
| 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 |
| 2014 | 59.97 | 70.88 | 82.78 | 86.78 | 89.98 | 94.54 | 97.25 |
| 2015 | 59.58 | 70.59 | 82.62 | 86.62 | 89.82 | 94.41 | 97.17 |
| 2016 | 58.23 | 69.47 | 81.86 | 85.97 | 89.31 | 94.08 | 96.96 |

N/A—Not applicable.

[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 2016 the CPI-U = 240.008.

[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, November 2018.

Table 2. All Individual Income Tax Returns Excluding Dependent Returns: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rate, by Selected Ascending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2007–2016

[All figures are estimates based on samples]

| Item, tax year | Total | Ascending cumulative percentile | | | | |
|---|-----------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Bottom 50 percent | Bottom 75 percent | Bottom 90 percent | Bottom 95 percent | Bottom 99 percent |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Number of returns: | | | | | | |
| 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 |
| 2014 | 139,562,034 | 69,781,017 | 104,671,526 | 125,605,831 | 132,583,932 | 138,166,414 |
| 2015 | 141,204,625 | 70,602,313 | 105,903,469 | 127,084,163 | 134,144,394 | 139,792,579 |
| 2016 | 140,888,785 | 70,444,393 | 105,666,589 | 126,799,907 | 133,844,346 | 139,479,897 |
| Adjusted gross income (millions of dollars): | | | | | | |
| 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 |
| 2014 | 9,708,663 | 1,094,119 | 3,018,376 | 5,125,247 | 6,217,796 | 7,710,844 |
| 2015 | 10,142,620 | 1,144,545 | 3,144,883 | 5,339,293 | 6,484,064 | 8,047,714 |
| 2016 | 10,156,612 | 1,176,907 | 3,206,562 | 5,427,208 | 6,581,784 | 8,153,546 |
| Total income tax (millions of dollars): [2] | | | | | | |
| 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 |
| 2014 | 1,374,379 | 37,740 | 181,700 | 400,255 | 550,226 | 831,738 |
| 2015 | 1,454,325 | 41,125 | 194,628 | 427,723 | 587,879 | 886,628 |
| 2016 | 1,442,385 | 43,863 | 202,378 | 440,313 | 602,487 | 904,128 |
| Average tax rate (percentage): [3] | | | | | | |
| 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 |
| 2014 | 14.16 | 3.45 | 6.02 | 7.81 | 8.85 | 10.79 |
| 2015 | 14.34 | 3.59 | 6.19 | 8.01 | 9.07 | 11.02 |
| 2016 | 14.20 | 3.73 | 6.31 | 8.11 | 9.15 | 11.09 |

Footnotes at end of table.

Table 2. All Individual Income Tax Returns Excluding Dependent Returns: Number of Returns, Amount and Share of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rate, by Selected Ascending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2007–2016—Continued

[All figures are estimates based on samples]

| Item, tax year | Total | Ascending cumulative percentile | | | | |
|--|--------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | 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): | | | | | | |
| 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 |
| 2014 | 100.00 | 11.27 | 31.09 | 52.79 | 64.04 | 79.42 |
| 2015 | 100.00 | 11.28 | 31.01 | 52.64 | 63.93 | 79.35 |
| 2016 | 100.00 | 11.59 | 31.57 | 53.44 | 64.80 | 80.28 |
| Total income tax share (percentage): | | | | | | |
| 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 |
| 2014 | 100.00 | 2.75 | 13.22 | 29.12 | 40.03 | 60.52 |
| 2015 | 100.00 | 2.83 | 13.38 | 29.41 | 40.42 | 60.96 |
| 2016 | 100.00 | 3.04 | 14.03 | 30.53 | 41.77 | 62.68 |

[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, November 2018.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Descending cumulative percentiles | Number of returns | Cutoff for AGI | Adjusted gross income less deficit | Salaries and wages | | Taxable interest | |
|-----------------------------------|--------------------|----------------|------------------------------------|--------------------|----------------------|-------------------|-------------------|
| | | | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All returns, total | 140,888,785 | N/A | 10,156,612,053 | 115,681,802 | 7,155,345,618 | 41,719,620 | 96,248,594 |
| .001 percent | 1,409 | 53,052,900 | 204,933,504 | 1,131 | 21,094,056 | 1,399 | 9,278,193 |
| .01 percent | 14,089 | 10,963,921 | 460,893,630 | 11,579 | 78,838,789 | 13,985 | 17,330,998 |
| .1 percent | 140,889 | 2,124,117 | 966,464,598 | 116,510 | 244,566,317 | 138,711 | 29,536,993 |
| 1 percent | 1,408,888 | 480,804 | 2,003,065,818 | 1,215,091 | 793,749,702 | 1,298,310 | 44,299,222 |
| 2 percent | 2,817,776 | 319,796 | 2,544,904,473 | 2,467,090 | 1,153,759,325 | 2,450,430 | 49,173,130 |
| 3 percent | 4,226,664 | 256,673 | 2,946,099,633 | 3,731,083 | 1,434,957,052 | 3,530,301 | 52,444,365 |
| 4 percent | 5,635,551 | 221,381 | 3,280,594,556 | 5,005,169 | 1,677,071,746 | 4,550,433 | 54,954,875 |
| 5 percent | 7,044,439 | 197,651 | 3,574,828,012 | 6,267,153 | 1,891,949,945 | 5,523,166 | 56,933,582 |
| 10 percent | 14,088,879 | 139,713 | 4,729,404,541 | 0 | 2,757,066,626 | 9,836,427 | 63,984,316 |
| 20 percent | 28,177,757 | 94,620 | 6,333,468,799 | 24,893,466 | 3,970,949,133 | 17,049,715 | 72,307,804 |
| 25 percent | 35,222,196 | 80,921 | 6,950,050,508 | 30,972,075 | 4,438,753,992 | 20,066,735 | 75,332,174 |
| 30 percent | 42,266,636 | 69,581 | 7,479,129,427 | 37,002,474 | 4,839,999,379 | 22,762,051 | 77,612,749 |
| 40 percent | 56,355,514 | 52,529 | 8,331,663,978 | 49,021,415 | 5,501,002,698 | 27,268,778 | 81,423,560 |
| 50 percent | 70,444,393 | 40,078 | 8,979,704,924 | 61,286,266 | 6,028,276,758 | 30,676,011 | 83,730,289 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Ordinary dividends | | Qualified dividends | | Sales of capital assets, net gain less loss [2] | | Capital gains subject to preferential rates | |
|-----------------------------------|--------------------|--------------------|---------------------|--------------------|---|--------------------|---|--------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| All returns, total | 26,577,671 | 252,341,509 | 24,770,317 | 200,669,772 | 14,407,382 | 618,956,778 | 23,667,857 | 773,152,427 |
| .001 percent | 1,380 | 21,875,334 | 1,353 | 18,838,056 | 1,150 | 112,891,871 | 1,386 | 125,973,540 |
| .01 percent | 13,471 | 40,214,415 | 13,181 | 33,987,829 | 10,774 | 216,720,041 | C on | 239,975,925 |
| .1 percent | 128,115 | 69,909,764 | 125,241 | 58,112,479 | 93,915 | 341,556,132 | 130,355 | 382,022,416 |
| 1 percent | 1,156,712 | 114,912,187 | 1,122,886 | 94,968,964 | 766,220 | 456,551,882 | 1,172,264 | 526,410,340 |
| 2 percent | 2,133,309 | 133,118,089 | 2,063,388 | 109,863,885 | 1,380,425 | 489,300,650 | 2,164,713 | 572,156,936 |
| 3 percent | 3,035,988 | 144,411,302 | 2,934,696 | 119,089,439 | 1,934,992 | 507,947,440 | 3,086,511 | 599,020,763 |
| 4 percent | 3,863,037 | 152,576,518 | 3,730,200 | 125,847,232 | 2,446,224 | 520,067,039 | 3,930,194 | 617,284,795 |
| 5 percent | 4,627,552 | 159,535,298 | 4,456,489 | 131,397,587 | 2,914,917 | 529,405,362 | 4,704,489 | 631,745,068 |
| 10 percent | 7,722,657 | 180,766,241 | 7,395,371 | 148,283,274 | 4,822,904 | 558,369,247 | 7,848,030 | 676,912,109 |
| 20 percent | 12,362,587 | 204,750,237 | 11,732,444 | 166,902,832 | 7,367,403 | 581,833,331 | 12,476,072 | 719,461,100 |
| 25 percent | 14,163,046 | 212,709,920 | 13,405,216 | 172,922,234 | 8,312,550 | 587,574,803 | 14,279,710 | 731,688,149 |
| 30 percent | 15,798,316 | 219,065,866 | 14,928,058 | 177,547,309 | 9,177,393 | 591,961,652 | 15,913,686 | 741,264,369 |
| 40 percent | 18,436,674 | 228,508,596 | 17,363,611 | 184,301,665 | 10,541,192 | 598,187,026 | 18,481,039 | 754,543,635 |
| 50 percent | 20,311,242 | 233,866,473 | 19,094,342 | 188,237,083 | 11,516,815 | 601,300,843 | 20,312,251 | 761,741,070 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Business or profession (from Schedules C and F) | | | | Partnership and S corporation | | | |
|-----------------------------------|---|--------------------|-------------------|-------------------|-------------------------------|--------------------|-------------------|--------------------|
| | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| All returns, total | 18,873,946 | 396,811,756 | 7,105,377 | 87,167,645 | 5,992,669 | 753,415,934 | 2,658,016 | 125,440,512 |
| .001 percent | 182 | 601,913 | 247 | 422,605 | 848 | 37,063,906 | 496 | 10,421,615 |
| .01 percent | 2,443 | 3,701,976 | 1,750 | 1,291,452 | 8,780 | 99,752,672 | 3,962 | 18,625,091 |
| .1 percent | 25,741 | 15,051,930 | 13,732 | 3,045,109 | 87,109 | 254,120,542 | 28,396 | 29,111,935 |
| 1 percent | 276,866 | 55,774,740 | 107,630 | 6,928,498 | 692,998 | 498,192,406 | 175,223 | 41,192,640 |
| 2 percent | 558,837 | 82,858,703 | 204,344 | 9,138,181 | 1,124,295 | 564,911,389 | 295,631 | 45,110,112 |
| 3 percent | 827,826 | 101,423,633 | 304,295 | 10,739,902 | 1,447,878 | 598,824,667 | 395,928 | 47,732,154 |
| 4 percent | 1,064,790 | 115,239,380 | 395,135 | 12,089,510 | 1,707,834 | 620,467,937 | 472,916 | 49,610,568 |
| 5 percent | 1,298,813 | 126,339,282 | 496,273 | 13,192,807 | 1,927,908 | 634,895,519 | 535,751 | 50,870,336 |
| 10 percent | 2,382,455 | 163,735,825 | 980,791 | 17,792,139 | 2,720,078 | 674,080,961 | 832,801 | 56,174,747 |
| 20 percent | 4,279,473 | 209,000,812 | 1,884,149 | 25,573,087 | 3,666,935 | 706,670,100 | 1,234,059 | 61,447,453 |
| 25 percent | 5,146,693 | 225,771,374 | 2,353,133 | 29,665,068 | 4,018,766 | 715,524,718 | 1,417,734 | 63,470,543 |
| 30 percent | 5,938,093 | 240,477,129 | 2,774,377 | 33,214,417 | 4,291,993 | 722,403,006 | 1,536,452 | 64,894,627 |
| 40 percent | 7,407,142 | 265,471,169 | 3,464,382 | 38,956,655 | 4,726,130 | 731,179,065 | 1,744,108 | 67,445,181 |
| 50 percent | 8,783,042 | 287,891,688 | 4,108,323 | 44,280,641 | 5,054,085 | 737,083,290 | 1,904,635 | 69,139,623 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Total statutory adjustments | | Total standard deduction | | Itemized deductions | | | |
|-----------------------------------|-----------------------------|--------------------|--------------------------|--------------------|---------------------|----------------------|----------------------------|--------------------|
| | Number of returns | Amount | Number of returns | Amount | Total | | Total taxes paid deduction | |
| | | | | | Number of returns | Amount | Number of returns | Amount |
| | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| All returns, total | 38,447,516 | 153,246,040 | 93,850,998 | 851,441,174 | 45,052,426 | 1,292,056,687 | 44,724,761 | 565,831,002 |
| .001 percent | 1,031 | 1,098,004 | 29 | 326 | 1,380 | 40,552,307 | 1,376 | 15,000,306 |
| .01 percent | 9,764 | 3,203,267 | 454 | 5,185 | 13,635 | 75,057,906 | 13,603 | 34,758,859 |
| .1 percent | 88,444 | 10,018,268 | 9,826 | 117,893 | 131,057 | 135,634,967 | 130,890 | 75,031,961 |
| 1 percent | 732,451 | 31,624,260 | 97,571 | 1,152,227 | 1,311,281 | 259,005,946 | 1,310,214 | 155,357,627 |
| 2 percent | 1,297,796 | 42,943,284 | 159,846 | 1,895,656 | 2,657,735 | 332,933,248 | 2,655,505 | 197,148,606 |
| 3 percent | 1,812,033 | 50,599,435 | 237,627 | 2,830,195 | 3,988,828 | 391,666,546 | 3,986,251 | 227,773,655 |
| 4 percent | 2,267,059 | 56,004,375 | 343,215 | 4,124,994 | 5,292,119 | 440,686,708 | 5,288,119 | 252,808,032 |
| 5 percent | 2,712,418 | 60,130,672 | 470,367 | 5,705,569 | 6,573,842 | 485,309,358 | 6,567,809 | 274,733,708 |
| 10 percent | 5,299,978 | 75,080,955 | 1,494,831 | 18,561,596 | 12,593,507 | 659,159,012 | 12,584,306 | 355,058,138 |
| 20 percent | 10,521,796 | 95,439,223 | 5,958,272 | 73,130,760 | 22,218,939 | 882,606,388 | 22,192,235 | 446,038,578 |
| 25 percent | 12,673,345 | 102,265,380 | 9,202,275 | 111,222,022 | 26,018,376 | 960,784,405 | 25,982,267 | 474,082,397 |
| 30 percent | 14,897,615 | 108,377,571 | 12,958,042 | 152,556,861 | 29,306,996 | 1,024,095,167 | 29,259,340 | 495,220,502 |
| 40 percent | 19,053,203 | 119,414,780 | 21,792,876 | 241,587,670 | 34,559,354 | 1,119,921,981 | 34,466,843 | 524,062,852 |
| 50 percent | 22,858,444 | 127,926,152 | 32,132,729 | 336,736,238 | 38,307,381 | 1,182,430,026 | 38,164,795 | 540,854,589 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Itemized deductions | | | | | | | |
|-----------------------------------|-------------------------------|--------------------|-------------------------------|--------------------|---|--------------------|--|-------------------|
| | Total interest paid deduction | | Total contributions deduction | | Total limited miscellaneous deductions after limitation | | Total unlimited miscellaneous deductions [3] | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) |
| All returns, total | 33,477,511 | 304,968,713 | 36,907,551 | 233,764,616 | 12,948,125 | 115,023,099 | 1,224,640 | 22,966,755 |
| .001 percent | 1,202 | 2,971,867 | 1,359 | 25,977,633 | 260 | 1,919,229 | 701 | 41,043 |
| .01 percent | 11,245 | 5,228,602 | 13,374 | 41,812,790 | 2,725 | 4,170,112 | 5,086 | 957,663 |
| .1 percent | 103,274 | 9,740,033 | 126,589 | 62,117,297 | 24,364 | 8,737,687 | 29,964 | 4,147,598 |
| 1 percent | 1,046,565 | 29,201,061 | 1,242,559 | 90,134,365 | 202,617 | 15,946,385 | 121,552 | 9,513,589 |
| 2 percent | 2,120,406 | 45,469,023 | 2,478,060 | 102,713,028 | 417,806 | 19,372,862 | 176,146 | 11,535,810 |
| 3 percent | 3,186,042 | 59,197,953 | 3,689,444 | 111,717,051 | 654,327 | 22,273,997 | 226,961 | 12,947,154 |
| 4 percent | 4,243,196 | 71,605,505 | 4,872,935 | 118,832,152 | 891,593 | 24,643,525 | 265,721 | 13,715,940 |
| 5 percent | 5,291,507 | 83,277,279 | 6,034,519 | 124,953,411 | 1,157,063 | 27,222,248 | 305,053 | 14,462,151 |
| 10 percent | 10,260,480 | 132,017,306 | 11,416,318 | 149,767,167 | 2,578,755 | 38,976,448 | 460,367 | 16,305,120 |
| 20 percent | 18,054,705 | 196,995,228 | 19,619,832 | 181,696,262 | 5,090,127 | 57,881,945 | 691,477 | 18,867,308 |
| 25 percent | 21,016,342 | 220,290,425 | 22,718,560 | 192,787,715 | 6,195,734 | 65,887,761 | 783,493 | 19,406,286 |
| 30 percent | 23,520,417 | 239,117,035 | 25,403,149 | 201,682,656 | 7,246,919 | 73,461,033 | 879,225 | 20,305,833 |
| 40 percent | 27,278,556 | 265,092,972 | 29,455,266 | 214,238,057 | 9,023,545 | 87,395,041 | 1,008,534 | 21,277,792 |
| 50 percent | 29,787,038 | 281,208,251 | 32,206,723 | 222,401,433 | 10,379,049 | 97,959,647 | 1,082,497 | 21,938,207 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Exemptions | | Taxable income | | Alternative minimum tax | |
|-----------------------------------|--------------------|----------------------|--------------------|----------------------|-------------------------|-------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (40) | (41) | (42) | (43) | (44) | (45) |
| All returns, total | 289,747,895 | 1,146,185,533 | 111,159,444 | 7,301,847,519 | 4,617,621 | 30,988,050 |
| .001 percent | 3,858 | 0 | 1,405 | 164,577,319 | 475 | 1,229,827 |
| .01 percent | 39,447 | 0 | 14,055 | 386,368,589 | 3,643 | 2,485,853 |
| .1 percent | 399,334 | 0 | 140,481 | 831,887,100 | 27,578 | 4,829,711 |
| 1 percent | 4,126,344 | 0 | 1,406,078 | 1,745,008,562 | 573,843 | 12,814,575 |
| 2 percent | 8,203,721 | 6,847,577 | 2,812,815 | 2,205,722,408 | 1,752,980 | 21,130,391 |
| 3 percent | 12,218,869 | 22,806,593 | 4,219,145 | 2,531,584,230 | 2,843,480 | 26,345,183 |
| 4 percent | 16,176,565 | 38,776,414 | 5,626,435 | 2,800,065,897 | 3,501,544 | 28,266,513 |
| 5 percent | 20,152,748 | 54,838,715 | 7,032,628 | 3,032,330,304 | 3,842,048 | 29,106,910 |
| 10 percent | 39,650,518 | 133,739,012 | 14,068,971 | 3,921,726,966 | 4,306,339 | 30,249,999 |
| 20 percent | 75,804,629 | 280,119,696 | 28,126,859 | 5,102,710,744 | 4,509,732 | 30,666,514 |
| 25 percent | 92,627,653 | 348,230,151 | 35,154,557 | 5,535,553,023 | 4,551,387 | 30,722,033 |
| 30 percent | 108,497,356 | 412,478,225 | 42,178,404 | 5,896,239,152 | 4,574,253 | 30,747,612 |
| 40 percent | 138,063,792 | 532,174,676 | 56,174,610 | 6,446,385,921 | 4,604,413 | 30,810,868 |
| 50 percent | 165,715,528 | 644,123,007 | 70,081,703 | 6,827,193,050 | 4,605,994 | 30,812,648 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Tax credits | | | | | | | |
|-----------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|------------------|--------------------------------|------------------|
| | Total | | Foreign tax credit | | Child care credit | | Nonrefundable education credit | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) |
| All returns, total | 45,443,283 | 69,906,562 | 7,664,972 | 20,046,909 | 6,469,075 | 3,635,193 | 8,997,968 | 9,653,056 |
| .001 percent | 1,308 | 2,183,063 | 1,212 | 1,844,011 | 19 | 18 | 0 | 0 |
| .01 percent | 12,222 | 4,874,854 | 11,278 | 4,004,029 | 230 | 170 | 0 | 0 |
| .1 percent | 109,896 | 10,472,260 | 99,118 | 8,330,818 | 4,277 | 2,976 | 0 | 0 |
| 1 percent | 878,359 | 18,734,153 | 733,945 | 14,670,659 | 103,015 | 63,025 | 0 | 0 |
| 2 percent | 1,531,591 | 20,842,665 | 1,224,043 | 16,213,194 | 242,913 | 145,754 | 0 | 0 |
| 3 percent | 2,119,673 | 21,937,092 | 1,634,108 | 16,914,451 | 392,864 | 229,370 | 0 | 0 |
| 4 percent | 2,652,311 | 22,737,872 | 1,965,666 | 17,432,175 | 557,774 | 318,532 | 0 | 0 |
| 5 percent | 3,157,022 | 23,551,422 | 2,264,795 | 17,892,595 | 712,780 | 407,105 | 0 | 0 |
| 10 percent | 6,002,302 | 26,666,135 | 3,358,360 | 18,626,821 | 1,491,376 | 853,700 | 593,135 | 795,108 |
| 20 percent | 12,430,233 | 36,821,662 | 4,809,511 | 19,331,628 | 2,793,215 | 1,602,965 | 1,918,227 | 2,734,343 |
| 25 percent | 15,482,415 | 41,811,516 | 5,349,601 | 19,545,243 | 3,307,102 | 1,892,618 | 2,561,148 | 3,533,350 |
| 30 percent | 18,342,131 | 46,377,642 | 5,820,422 | 19,663,811 | 3,739,650 | 2,144,049 | 3,170,218 | 4,335,914 |
| 40 percent | 23,944,112 | 54,320,489 | 6,529,091 | 19,840,992 | 4,418,528 | 2,540,746 | 4,191,102 | 5,639,358 |
| 50 percent | 29,452,925 | 60,557,748 | 6,959,384 | 19,942,975 | 5,069,393 | 2,908,183 | 5,237,854 | 6,822,758 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Tax credits | | | | | | | |
|-----------------------------------|--|------------------|-------------------|-------------------|-------------------------|------------------|-------------------------------|----------------|
| | Retirement savings contribution credit | | Child tax credit | | General business credit | | Prior year minimum tax credit | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) |
| All returns, total | 8,457,550 | 1,536,316 | 22,096,901 | 26,800,252 | 351,676 | 4,128,890 | 321,050 | 904,589 |
| .001 percent | 0 | 0 | 0 | 0 | 718 | 308,985 | 50 | 5,914 |
| .01 percent | 0 | 0 | 0 | 0 | 5,094 | 779,975 | 634 | 48,049 |
| .1 percent | 0 | 0 | 0 | 0 | 32,463 | 1,840,646 | 5,901 | 196,002 |
| 1 percent | 0 | 0 | 0 | 0 | 121,746 | 3,112,086 | 70,855 | 544,611 |
| 2 percent | 0 | 0 | 0 | 0 | 155,394 | 3,395,799 | 87,967 | 587,853 |
| 3 percent | 0 | 0 | ** | ** | 176,080 | 3,548,022 | 99,611 | 608,459 |
| 4 percent | 0 | 0 | ** 443 | ** 176 | 188,342 | 3,608,450 | 122,207 | 635,327 |
| 5 percent | 0 | 0 | 3,578 | 2,887 | 202,615 | 3,682,704 | 149,327 | 672,785 |
| 10 percent | 0 | 0 | 513,888 | 383,938 | 238,463 | 3,852,413 | 228,603 | 783,875 |
| 20 percent | 0 | 0 | 4,356,158 | 6,203,148 | 281,054 | 4,002,403 | 277,598 | 861,430 |
| 25 percent | 0 | 0 | 6,404,677 | 9,605,407 | 294,293 | 4,034,309 | 288,797 | 873,473 |
| 30 percent | 0 | 0 | 8,333,878 | 12,768,419 | 308,395 | 4,060,558 | 297,463 | 885,884 |
| 40 percent | 1,039,835 | 175,390 | 11,931,253 | 18,312,922 | 325,174 | 4,086,107 | 305,179 | 891,930 |
| 50 percent | 2,657,193 | 419,391 | 15,384,089 | 22,441,045 | 334,778 | 4,097,875 | 309,915 | 893,483 |

Footnotes at end of table.

Table 3. All Individual Returns Excluding Dependent Returns: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2016 [1]—Continued

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

| Descending cumulative percentiles | Total income tax [4] | | Average tax rate (percentage) [5] | Adjusted gross income share (percentage) | Total income tax share (percentage) |
|-----------------------------------|----------------------|----------------------|-----------------------------------|--|-------------------------------------|
| | Number of returns | Amount | | | |
| | (62) | (63) | (64) | (65) | (66) |
| All returns, total | 95,903,567 | 1,442,384,935 | 14.20 | 100.00 | 100.00 |
| .001 percent | 1,406 | 46,845,418 | 22.86 | 2.02 | 3.25 |
| .01 percent | 14,078 | 115,384,329 | 25.03 | 4.54 | 8.00 |
| .1 percent | 140,760 | 261,422,600 | 27.05 | 9.52 | 18.12 |
| 1 percent | 1,407,311 | 538,257,409 | 26.87 | 19.72 | 37.32 |
| 2 percent | 2,814,600 | 658,950,310 | 25.89 | 25.06 | 45.68 |
| 3 percent | 4,221,941 | 735,763,307 | 24.97 | 29.01 | 51.01 |
| 4 percent | 5,627,719 | 793,331,181 | 24.18 | 32.30 | 55.00 |
| 5 percent | 7,032,374 | 839,898,297 | 23.49 | 35.20 | 58.23 |
| 10 percent | 14,044,831 | 1,002,072,400 | 21.19 | 46.56 | 69.47 |
| 20 percent | 27,985,282 | 1,180,713,477 | 18.64 | 62.36 | 81.86 |
| 25 percent | 34,890,083 | 1,240,009,569 | 17.84 | 68.43 | 85.97 |
| 30 percent | 41,730,395 | 1,288,230,854 | 17.22 | 73.64 | 89.31 |
| 40 percent | 54,821,135 | 1,356,952,149 | 16.29 | 82.03 | 94.08 |
| 50 percent | 66,726,317 | 1,398,522,712 | 15.57 | 88.41 | 96.96 |

N/A—Not applicable.

** Data combined to protect the confidentiality of tax return information.

[1] The definitions for items used in the table can be found in Publication 1304, *Statistics of Income Individual Income Tax Returns*, Section 5, at the following link: <https://www.irs.gov/pub/irs-soi/15inexplanationofterms.pdf>.

[2] Includes capital gain distributions reported on Form 1040.

[3] Limited miscellaneous deductions included deductions that were limited to the amount that exceeded 2 percent of adjusted gross income (for TY 2016, Schedule A, line 27), while unlimited miscellaneous deductions were fully deductible (for TY 2016, Schedule A, line 28).

[4] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, American opportunity credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960, *Net Investment Income Tax—Individuals, Estates, and Trusts*, and the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

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

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

SOURCE: IRS, Statistics of Income Division, November 2018.