

# Individual Income Tax Shares, Tax Year 2017

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 2008–2017. (All tables and figures included in this article are for total individual income tax returns filed, excluding dependent returns.)<sup>1</sup> 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.

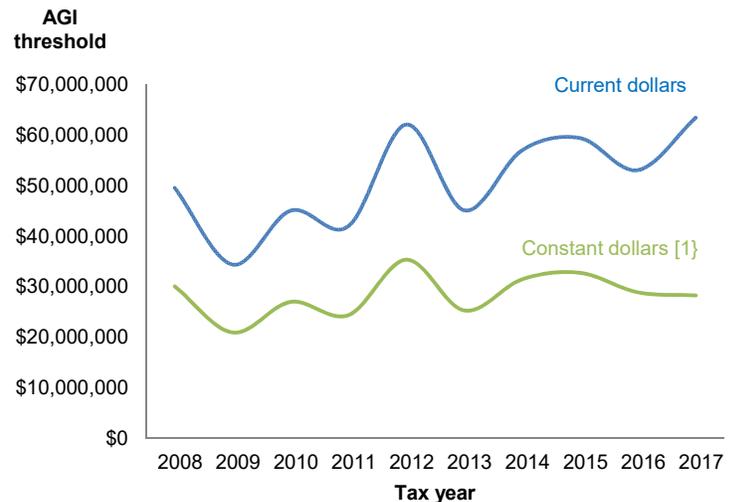
For TY 2017, nondependent taxpayers filed 143.3 million individual income tax returns (Table 1), an increase of 1.7 percent from the 140.9 million returns filed for TY 2016. Total AGI increased 7.7 percent to \$10.94 trillion in 2017, while total income tax increased 11 percent to \$1.6 trillion.

For TY 2017, the top 0.001 percent of individual income tax returns had an AGI of at least \$63.4 million, the peak during the 10 years of this study, which was an increase of 19.6 percent from the previous year when the top 0.001 percent of tax returns had an AGI of at least \$53.1 million (Figure A). These returns accounted for 2.3 percent of total AGI in TY 2017, up from 2 percent in TY 2016; and they also accounted for 3.9 percent of the total income tax in TY 2017 (Figure B), up from 3.2 percent in TY 2016. Total AGI for the 0.001 percentile increased by 25 percent from \$204.9 billion in 2016 to \$256.3 billion in 2017. The average AGI for this percentile was \$178.8 million (Figure C). The average AGI reported on all returns was \$76,321 in comparison with \$72,090 for the previous year.

For TY 2017, the average tax rate for the top 0.001 percent of tax returns was 24.1 percent, up from the TY 2016 rate of 22.9 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 (26.9 percent), and each successive percentile paid lower average tax rates, falling to 16 percent for the top 50 percent of returns.

For TY 2017, taxpayers filing returns that were in the top 1 percent reported an AGI of \$515,371 or more, an increase from the AGI floor for this group for TY 2016 (\$480,804) (Figure E).

**Figure A**  
**Adjusted Gross Income (AGI) Threshold for the Top 0.001 Percent of Returns, Tax Years 2008–2017**



[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2017 the CPI-U = 245.120.

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 2019.

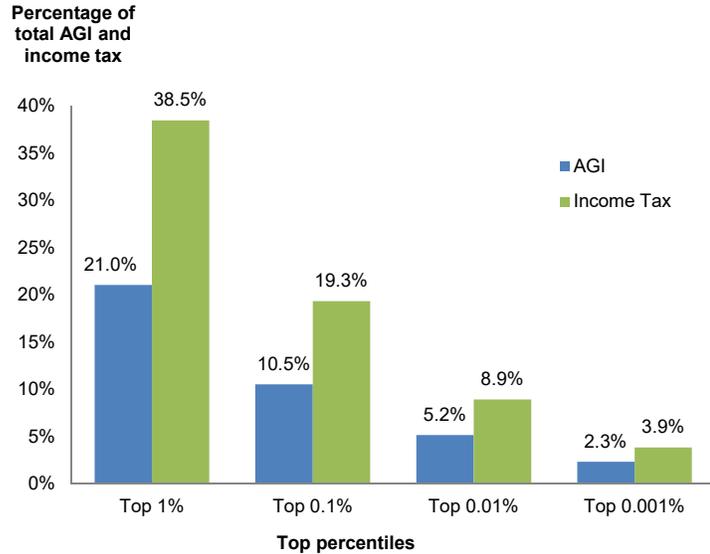
## Highlights:

- For Tax Year (TY) 2017, the adjusted gross income (AGI) threshold was \$41,740 for the top 50 percent of all individual income tax returns. These taxpayers accounted for 88.7 percent of total AGI and paid 96.9 percent of total income tax for the year.
- The top 3 percent of tax returns filed reported more than half (52 percent) of total income tax. These taxpayers had an AGI of \$271,182 or more (30.4 percent of total AGI).
- The top 1 percent of tax returns had an AGI of \$515,371 or more. These taxpayers accounted for 21 percent of total AGI and paid 38.5 percent of total income tax.
- The top 0.01 percent of tax returns had an AGI of \$12,899,070 or more. These taxpayers reported 5.2 percent of total AGI and paid 8.9 percent of total income tax.
- The top 0.001 percent of tax returns had an AGI of \$63,430,119 or more, or 2.3 percent of total AGI. These taxpayers paid 3.9 percent of total income tax.
- The average tax rate for all returns filed for 2017 was 14.6 percent, the highest average tax rate of this 10-year study, Tax Years 2008–2017.

<sup>1</sup> See *Statistics of Income—2017 Individual Income Tax Returns (Complete Report)*, Publication 1304, Table 1.7 for income and tax data related to dependent returns.



**Figure B**  
**Percentage of Total Adjusted Gross Income (AGI) and Income Tax for Top Thresholds of AGI, Tax Year 2017**



NOTE: Figure is based on all individual income tax returns excluding dependents.  
 SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2019.

These taxpayers accounted for 21 percent of total AGI and 38.5 percent of the total income tax (Figure F), a decrease from 19.7 percent and 37.3 percent for 2016, respectively. The bottom 50 percent of returns for 2017 reported less total AGI (11.3 percent) and less total income tax (3.1 percent) in contrast with the top 1 percent that year. The bottom 50 percent of returns also had a much lower average tax rate (4.0 percent) for 2017.

In constant dollars, the AGI threshold for the top 50 percent of returns was trending downward between 2008 and 2011,

going from a threshold of \$21,457 (2008) to \$20,234 (2011) (Figure G and Table 1). Between 2012 and 2016, however, the AGI threshold steadily increased, reaching \$21,829 in 2016. In TY 2017, the AGI threshold for the top 50 percent of returns decreased to \$21,375. Every other percentile below 50 percent through 0.001 percent had a decline in constant dollar thresholds for TY 2017 (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 shares of the income tax compared to their respective shares of AGI. For TY 2017, the top 0.001 percent reported a 0.3 percentage point increase in its share of total AGI and a 0.6 percentage point increase in its share of total income tax. The top 0.01 percent of returns reported a 0.6 percentage point increase in its share of total AGI and a 0.9 percentage point increase in its share of total income tax. All other percentiles through the top 50 percent also experienced increases in their respective shares of total AGI. However, for tax shares, this was only true through the top 30 percent of returns. For TY 2017, the amount of AGI needed for inclusion in the top 50 percent of returns (i.e., the AGI threshold) was \$41,740. These returns accounted for 88.7 percent of total AGI and paid 96.9 percent of total income tax.

For TY 2017, the portion of total (nondependent returns) AGI earned through salaries and wages for all returns was 68.7 percent (Table 3). The top 0.001 percent of returns earned only 8.7 percent of AGI through salaries and wages. Conversely, sales of capital assets accounted for 52.3 percent of AGI for the top 0.001 percent of returns while only accounting for 7.8 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

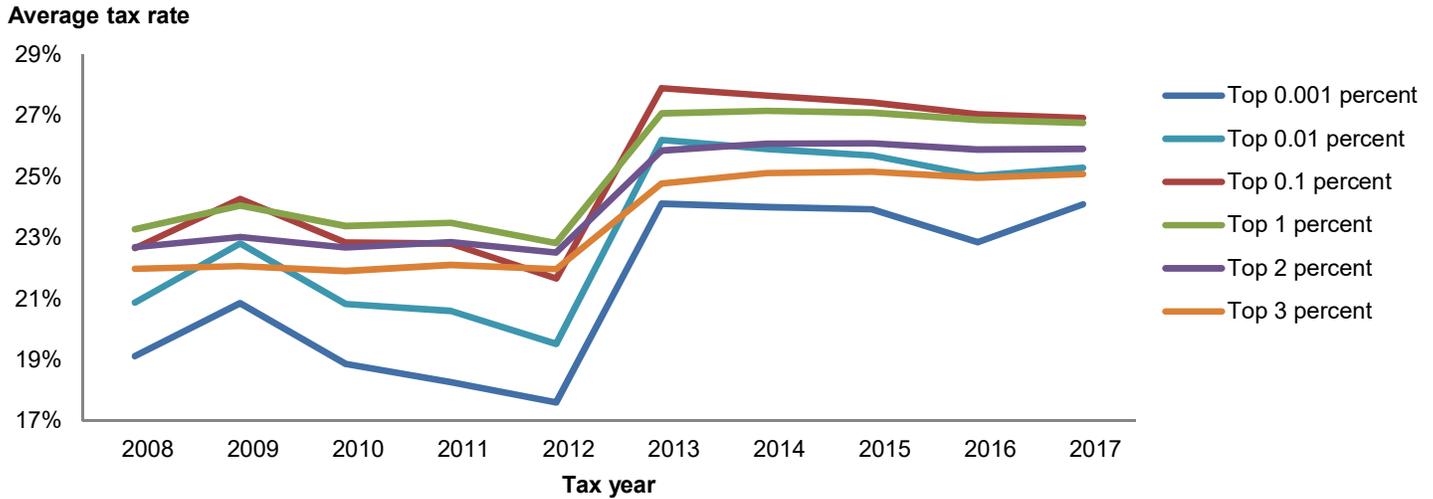
**Figure C**  
**Average Adjusted Gross Income by Percentile, Tax Years 2008–2017**

[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)
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
2017	76,321	178,820,656	39,459,386	8,028,689	1,606,089	1,008,196	557,596	364,349	211,071	135,469

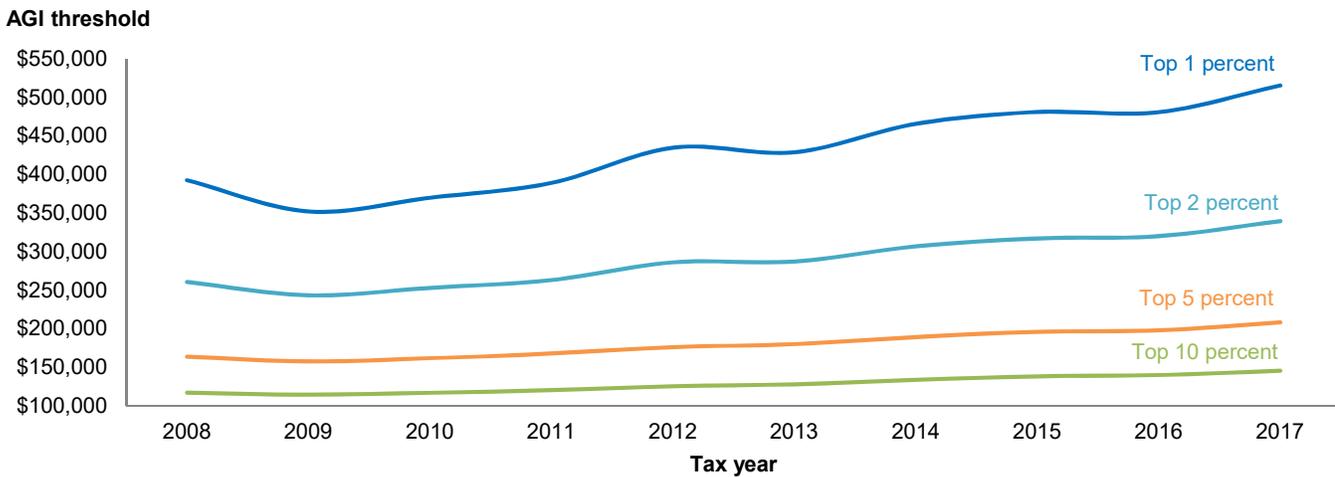
NOTE: Figure is based on all individual income tax returns excluding dependents.  
 SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2019.

**Figure D**  
Average Tax Rates for Top Earners, Tax Years 2008–2017



NOTE: Figure is based on all individual income tax returns, excluding dependents.  
SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2019.

**Figure E**  
Adjusted Gross Income (AGI) Thresholds in Current Dollars, Tax Years 2008–2017



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 2019.

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, 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—2017 Individual Income Tax Returns (Complete Report)*, Publication 1304,

Section 1. For a detailed description of the data sources and limitations, see Section 6. This report is available for download on the IRS Tax Stats Web page at: <https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>.

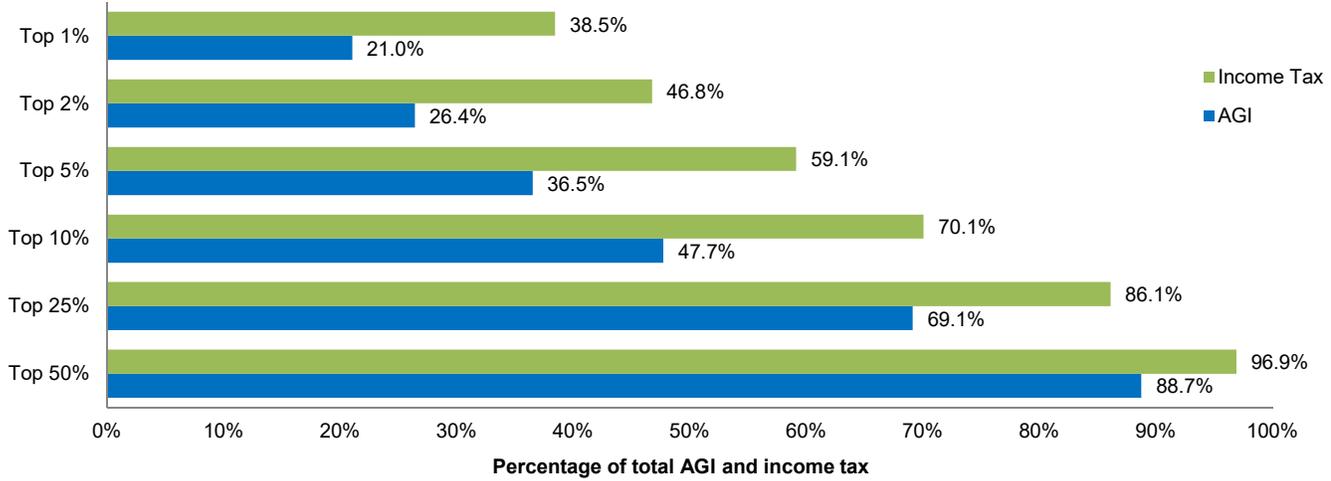
*Adrian Dungan is an economist with the Individual and Tax-Exempt Branch’s Special Studies Section, Statistics of Income Division. Michael Strudler, Initiatives Manager, provided technical assistance and reviewed the article.*

**Figure F**

**Percentage of Total Adjusted Gross Income (AGI) and Income Tax by Percentile Thresholds of AGI, Tax Year 2017**

[Money amounts are in current dollars]

**Top percentiles**

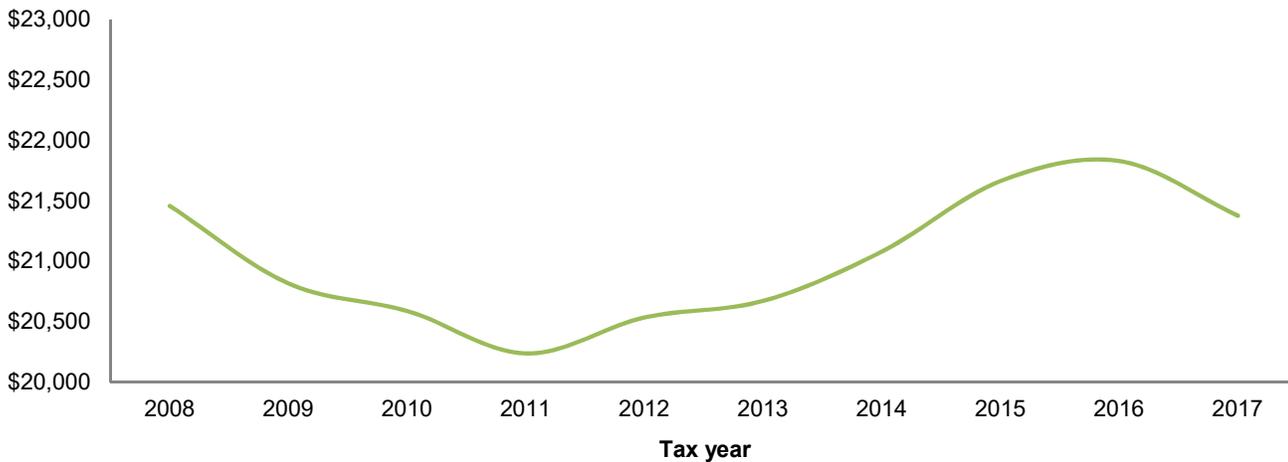


NOTE: Figure is based on all individual income tax returns, excluding dependents.  
 SOURCE: IRS, Statistics of Income Division, Individual Income Tax Shares, November 2019

**Figure G**

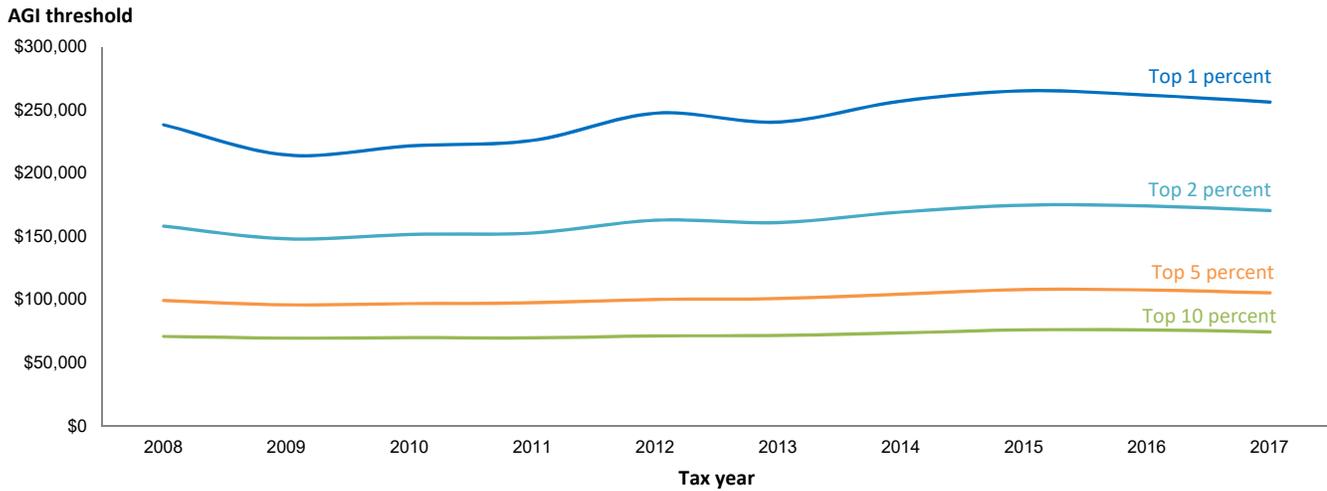
**Adjusted Gross Income (AGI) Threshold for the Top 50 Percent of Returns in Constant Dollars, Tax Years 2008–2017**

**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 2017, the CPI-U = 245.120. 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 2019.

**Figure H**  
**Adjusted Gross Income (AGI) Thresholds in Constant Dollars, Tax Years 2008–2017**



NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2017 the CPI-U = 245.120. 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 2019.

**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 2008–2017**

[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)
<b>Number of returns [1]:</b>								
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
2017	143,295,160	1,433	14,330	143,295	1,432,952	2,865,903	4,298,855	5,731,806
<b>Adjusted gross income threshold on percentiles (current dollars):</b>								
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
2017	N/A	63,430,119	12,899,070	2,374,937	515,371	339,478	271,182	232,955
<b>Adjusted gross income threshold on percentiles (constant dollars) [2]:</b>								
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
2017	N/A	28,294,880	5,847,425	1,132,862	256,429	170,558	136,892	118,070
<b>Adjusted gross income (millions of dollars):</b>								
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
2017	10,936,500	256,250	565,453	1,150,471	2,301,449	2,889,391	3,321,003	3,680,328
<b>Total income tax (millions of dollars) [3]:</b>								
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
2017	1,601,309	61,750	143,024	309,765	615,979	748,944	833,142	895,962

Footnotes at end of table.

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[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)
<b>Average tax rate (percentage) [4]:</b>								
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
2017	14.64	24.10	25.29	26.93	26.76	25.92	25.09	24.34
<b>Adjusted gross income share (percentage):</b>								
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
2017	100.00	2.34	5.17	10.52	21.04	26.42	30.37	33.65
<b>Total income tax share (percentage):</b>								
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
2017	100.00	3.86	8.93	19.34	38.47	46.77	52.03	55.95

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 2008–2017—Continued**

[All figures are estimates based on samples]

Tax year	Descending cumulative percentile						
	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)
<b>Number of returns [1]:</b>							
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
2017	7,164,758	14,329,516	28,659,032	35,823,790	42,988,548	57,318,064	71,647,580
<b>Adjusted gross income threshold on percentiles (current dollars):</b>							
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
2017	208,053	145,135	97,870	83,682	72,268	54,672	41,740
<b>Adjusted gross income threshold on percentiles (constant dollars) [2]:</b>							
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
2017	105,414	74,514	50,464	43,158	37,110	28,015	21,375
<b>Adjusted gross income (millions of dollars):</b>							
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
2017	3,995,037	5,220,949	6,913,130	7,561,368	8,118,508	9,019,611	9,706,054
<b>Total income tax (millions of dollars) [3]:</b>							
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
2017	946,954	1,122,158	1,314,957	1,378,757	1,430,369	1,505,513	1,551,537

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 2008–2017—Continued**

[All figures are estimates based on samples]

Tax year	Descending cumulative percentile						
	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)
<b>Average tax rate (percentage) [4]:</b>							
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
2017	23.70	21.49	19.02	18.23	17.62	16.69	15.99
<b>Adjusted gross income share (percentage):</b>							
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
2017	36.53	47.74	63.21	69.14	74.23	82.47	88.75
<b>Total income tax share (percentage):</b>							
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
2017	59.14	70.08	82.12	86.10	89.33	94.02	96.89

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 2017, the CPI-U = 245.120.

[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 *Tax on Accumulation Distribution of Trusts* (Form 4970).

[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 2019.

**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 2008–2017**

[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)
<b>Number of returns [1]:</b>						
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
2017	143,295,160	71,647,580	107,471,370	128,965,644	136,130,402	141,862,208
<b>Adjusted gross income (millions of dollars):</b>						
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
2017	10,936,500	1,230,446	3,375,132	5,715,551	6,941,463	8,635,051
<b>Total income tax (millions of dollars) [2]:</b>						
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
2017	1,601,309	49,772	222,552	479,151	654,355	985,330
<b>Average tax rate (percentage) [3]:</b>						
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
2017	14.64	4.05	6.59	8.38	9.43	11.41

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 2008–2017**

[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)
<b>Adjusted gross income share (percentage):</b>						
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
2017	100.00	11.25	30.86	52.26	63.47	78.96
<b>Total income tax share (percentage):</b>						
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
2017	100.00	3.11	13.90	29.92	40.86	61.53

[1] Reserved 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 *Tax on Accumulation Distribution of Trusts* (Form 4970).

[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 2019.

**Table 3. All Individual Returns Excluding Dependents: 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 2017**

[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)
<b>All returns, total</b>	<b>143,295,160</b>	<b>N/A</b>	<b>10,936,500,352</b>	<b>117,299,191</b>	<b>7,512,807,667</b>	<b>43,309,877</b>	<b>105,696,000</b>
.001 percent	1,433	63,430,119	256,249,931	1,082	22,256,495	1,427	9,915,190
.01 percent	14,330	12,899,070	565,452,670	11,548	87,955,507	14,248	19,471,784
.1 percent	143,295	2,374,937	1,150,470,627	117,129	272,685,457	141,029	34,266,018
1 percent	1,432,952	515,371	2,301,449,472	1,220,378	847,202,309	1,333,990	51,472,378
2 percent	2,865,903	339,478	2,889,390,618	2,479,693	1,225,830,235	2,542,684	57,267,542
3 percent	4,298,855	271,182	3,321,003,171	3,751,549	1,517,218,113	3,668,059	60,762,823
4 percent	5,731,806	232,955	3,680,327,594	5,031,863	1,770,714,395	4,747,433	63,242,840
5 percent	7,164,758	208,053	3,995,036,509	6,309,106	1,996,598,917	5,775,233	65,712,293
10 percent	14,329,516	145,135	5,220,948,517	12,601,107	2,891,184,525	10,291,449	72,514,169
20 percent	28,659,032	97,870	6,913,129,990	25,107,069	4,162,791,847	17,743,402	81,097,223
25 percent	35,823,790	83,682	7,561,367,702	31,207,845	4,643,384,888	20,922,440	84,029,195
30 percent	42,988,548	72,268	8,118,508,021	37,332,462	5,062,499,647	23,788,506	86,346,889
40 percent	57,318,064	54,672	9,019,610,806	49,551,860	5,759,066,363	28,417,605	90,320,564
50 percent	71,647,580	41,740	9,706,053,917	62,024,723	6,317,670,366	31,942,034	92,701,792

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—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 [1]		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)
<b>All returns, total</b>	<b>27,305,605</b>	<b>280,542,462</b>	<b>25,390,726</b>	<b>215,481,941</b>	<b>17,304,770</b>	<b>850,518,966</b>	<b>24,619,685</b>	<b>992,353,110</b>
.001 percent	1,402	20,971,066	1,376	17,009,720	1,268	134,120,309	1,405	144,524,799
.01 percent	13,753	40,278,960	13,451	32,339,617	12,183	277,564,539	13,934	295,865,719
.1 percent	131,300	75,116,769	128,199	59,958,104	109,517	446,384,175	133,837	482,183,491
1 percent	1,190,285	128,619,731	1,152,815	102,359,642	922,395	611,756,342	1,215,581	677,242,122
2 percent	2,218,167	149,927,479	2,144,624	119,428,325	1,676,799	659,443,085	2,263,533	738,394,187
3 percent	3,149,191	163,004,296	3,039,983	129,770,149	2,342,732	687,448,701	3,212,188	774,787,160
4 percent	4,018,644	172,972,369	3,872,519	137,562,193	2,939,493	705,525,582	4,094,680	799,352,803
5 percent	4,818,944	180,815,315	4,636,866	143,644,310	3,504,269	719,595,067	4,917,495	819,016,187
10 percent	8,064,588	206,195,062	7,700,299	163,169,572	5,709,086	759,406,260	8,213,271	876,240,168
20 percent	12,819,618	231,570,711	12,132,734	182,006,147	8,732,743	791,758,930	12,938,978	926,152,538
25 percent	14,750,661	240,234,355	13,941,715	188,133,926	9,941,949	801,514,298	14,875,152	942,119,893
30 percent	16,414,139	246,814,540	15,499,042	192,766,488	11,032,065	809,485,609	16,559,279	954,668,193
40 percent	19,153,055	256,082,780	18,002,474	199,222,355	12,713,320	818,154,818	19,223,414	969,916,585
50 percent	21,025,873	261,534,269	19,727,589	202,995,779	13,881,122	823,840,933	21,055,068	979,125,594

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—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)
<b>All returns, total</b>	<b>19,320,308</b>	<b>422,724,601</b>	<b>7,471,153</b>	<b>96,514,851</b>	<b>6,187,412</b>	<b>832,600,835</b>	<b>2,852,567</b>	<b>152,831,350</b>
.001 percent	195	1,768,054	249	423,424	833	59,091,095	524	12,488,685
.01 percent	2,556	4,921,554	1,895	1,617,878	8,497	124,979,205	4,506	23,578,025
.1 percent	26,489	16,610,254	14,240	4,001,665	85,154	286,118,558	32,465	37,276,411
1 percent	281,666	58,790,113	111,103	8,581,110	697,214	550,539,565	192,199	51,672,368
2 percent	566,763	86,674,383	210,674	10,792,974	1,132,118	622,741,528	319,588	56,331,850
3 percent	829,216	106,104,912	313,693	12,642,035	1,479,702	661,271,581	415,066	59,420,217
4 percent	1,077,210	120,621,595	415,341	14,051,735	1,755,244	684,938,533	498,164	61,439,161
5 percent	1,313,072	133,042,293	523,394	15,319,212	1,974,848	700,511,509	579,211	63,043,323
10 percent	2,412,623	173,462,847	1,009,525	20,212,019	2,771,808	745,172,909	883,287	68,443,506
20 percent	4,308,915	220,553,467	1,980,824	28,989,184	3,758,117	779,767,387	1,342,829	74,463,176
25 percent	5,228,428	240,476,863	2,410,076	32,346,771	4,114,263	789,963,595	1,510,136	76,468,501
30 percent	6,064,857	257,139,730	2,822,269	36,284,630	4,396,285	797,375,979	1,660,031	78,336,828
40 percent	7,532,291	284,014,807	3,587,258	42,989,669	4,829,031	807,349,607	1,881,429	81,348,364
50 percent	8,983,357	307,111,980	4,255,848	48,613,519	5,180,714	814,248,280	2,045,327	84,070,255

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—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)
<b>All returns, total</b>	<b>38,656,557</b>	<b>159,975,712</b>	<b>94,607,041</b>	<b>863,147,053</b>	<b>46,745,648</b>	<b>1,400,824,032</b>	<b>46,346,678</b>	<b>624,502,268</b>
.001 percent	1,064	983,631	10	108	1,422	43,413,466	1,420	18,219,044
.01 percent	9,914	3,079,940	350	10,425	13,979	82,592,141	13,956	41,553,913
.1 percent	90,636	10,330,310	9,632	144,151	133,661	151,231,035	133,430	87,860,777
1 percent	741,123	33,337,001	107,516	1,351,387	1,325,388	289,802,953	1,323,467	177,587,639
2 percent	1,321,306	45,490,767	172,401	2,127,358	2,693,450	369,906,709	2,690,573	223,363,932
3 percent	1,839,209	53,590,294	242,909	2,960,786	4,055,890	432,899,747	4,052,107	256,523,058
4 percent	2,315,359	59,334,874	344,917	4,230,175	5,386,831	486,388,994	5,382,377	283,805,856
5 percent	2,755,138	63,581,741	466,706	5,772,633	6,697,988	533,482,757	6,692,220	307,396,930
10 percent	5,266,562	79,227,950	1,441,620	18,404,147	12,887,830	721,083,856	12,871,335	394,883,387
20 percent	10,486,593	99,842,738	5,742,134	71,668,483	22,916,818	962,087,145	22,878,174	494,729,603
25 percent	12,600,497	107,520,874	8,935,206	109,375,071	26,887,510	1,047,207,918	26,833,479	525,418,221
30 percent	14,803,375	114,176,462	12,716,475	151,491,611	30,270,999	1,115,429,753	30,208,541	548,375,323
40 percent	18,946,327	124,979,695	21,593,592	242,134,124	35,723,398	1,216,734,894	35,608,021	579,371,569
50 percent	22,821,876	133,791,012	31,976,514	338,110,138	39,669,991	1,283,815,801	39,486,192	597,919,527

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—Continued**

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

Descending cumulative percentiles	Itemized deductions—continued							
	Total interest paid deduction		Total contributions deduction		Total limited miscellaneous deductions after limitation		Total unlimited miscellaneous deductions [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>All returns, total</b>	<b>34,322,522</b>	<b>313,918,578</b>	<b>37,936,316</b>	<b>255,970,824</b>	<b>13,223,913</b>	<b>120,658,188</b>	<b>1,712,522</b>	<b>35,183,424</b>
.001 percent	1,228	2,995,427	1,399	26,529,142	260	1,909,786	743	519,980
.01 percent	11,598	5,607,889	13,660	44,125,203	2,815	4,455,478	5,535	1,539,063
.1 percent	105,663	11,012,025	128,948	66,856,362	26,360	9,501,205	34,192	5,115,261
1 percent	1,043,348	31,476,009	1,253,558	99,893,899	223,948	17,596,964	146,629	11,972,250
2 percent	2,123,360	48,048,474	2,510,154	114,008,763	444,925	21,198,042	215,875	14,780,496
3 percent	3,200,011	62,163,776	3,740,049	124,053,481	682,201	23,994,679	277,795	16,318,514
4 percent	4,277,106	75,154,109	4,945,036	131,871,508	932,094	26,726,324	328,892	17,688,550
5 percent	5,330,538	86,947,391	6,120,638	138,522,807	1,195,386	29,253,453	383,520	18,826,997
10 percent	10,370,346	137,340,555	11,561,949	165,373,188	2,615,633	41,479,124	603,762	22,870,625
20 percent	18,457,310	203,865,773	20,020,602	199,926,468	5,124,394	60,640,108	933,738	26,913,640
25 percent	21,537,271	227,729,051	23,238,859	211,766,909	6,309,646	69,556,081	1,064,326	28,230,624
30 percent	24,087,266	246,666,139	25,904,688	221,182,270	7,370,078	77,282,485	1,181,363	29,822,129
40 percent	27,915,237	272,583,765	30,139,799	235,004,639	9,212,407	91,899,929	1,352,629	31,586,006
50 percent	30,496,227	289,230,892	33,039,869	243,723,699	10,573,591	102,500,832	1,487,016	33,202,238

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—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)
<b>All returns, total</b>	<b>292,654,148</b>	<b>1,155,477,536</b>	<b>114,463,246</b>	<b>7,977,363,247</b>	<b>5,064,517</b>	<b>36,377,428</b>
.001 percent	3,941	0	** 1,433	212,923,450	495	1,491,109
.01 percent	39,784	0	14,302	483,020,067	4,211	3,095,997
.1 percent	401,480	0	142,990	999,746,365	31,740	5,906,151
1 percent	4,143,729	0	1,430,701	2,011,821,690	567,315	14,523,640
2 percent	8,273,137	4,894,956	2,860,694	2,514,626,481	1,747,602	23,772,706
3 percent	12,304,964	20,388,338	4,291,916	2,867,101,899	2,903,985	29,941,746
4 percent	16,348,160	36,717,064	5,722,817	3,155,487,494	3,723,551	32,642,729
5 percent	20,428,098	53,180,250	7,153,660	3,405,318,617	4,164,307	33,820,278
10 percent	40,070,413	132,642,382	14,306,990	4,353,098,846	4,738,622	35,291,040
20 percent	76,870,166	281,671,053	28,598,155	5,603,707,162	4,970,595	36,001,196
25 percent	93,711,710	349,873,572	35,736,621	6,062,200,123	5,012,897	36,069,436
30 percent	109,877,714	415,339,780	42,874,792	6,444,422,490	5,034,110	36,098,929
40 percent	139,672,150	535,991,840	57,109,034	7,034,945,413	5,056,073	36,126,689
50 percent	167,454,801	648,497,246	71,270,038	7,448,152,628	5,058,628	36,134,166

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—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)
<b>All returns, total</b>	<b>45,684,628</b>	<b>72,414,097</b>	<b>8,491,563</b>	<b>21,715,620</b>	<b>6,469,236</b>	<b>3,718,771</b>	<b>8,751,052</b>	<b>9,353,087</b>
.001 percent	1,316	1,959,732	1,240	1,541,646	16	15	0	0
.01 percent	12,615	4,816,469	11,699	3,746,182	248	192	0	0
.1 percent	114,240	10,945,390	103,822	8,520,826	4,344	3,017	0	0
1 percent	931,159	20,390,835	794,194	15,843,842	97,840	60,226	0	0
2 percent	1,616,107	22,563,606	1,335,387	17,389,670	235,380	138,991	0	0
3 percent	2,231,592	23,976,640	1,786,225	18,296,365	379,149	218,700	0	0
4 percent	2,799,093	24,711,159	2,170,236	18,710,736	533,042	305,708	0	0
5 percent	3,321,215	25,373,587	2,504,780	19,073,578	693,847	397,950	0	0
10 percent	6,038,304	28,686,699	3,741,183	20,222,220	1,489,982	859,975	467,883	576,504
20 percent	12,430,650	38,427,132	5,336,133	20,960,991	2,787,122	1,650,139	1,778,473	2,459,999
25 percent	15,386,294	43,204,449	5,954,402	21,161,719	3,288,465	1,950,541	2,348,583	3,176,945
30 percent	18,228,235	47,885,446	6,456,605	21,277,290	3,743,580	2,212,520	2,911,139	3,935,183
40 percent	23,798,156	55,981,087	7,220,483	21,499,137	4,439,655	2,625,839	3,944,145	5,225,957
50 percent	29,285,444	62,474,306	7,714,105	21,606,072	5,058,819	2,986,435	5,075,853	6,527,383

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—Continued**

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

Descending cumulative percentiles	Tax credits—continued							
	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)
<b>All returns, total</b>	<b>8,712,026</b>	<b>1,564,066</b>	<b>22,075,218</b>	<b>26,876,793</b>	<b>407,529</b>	<b>4,802,029</b>	<b>287,435</b>	<b>1,037,107</b>
.001 percent	0	0	0	0	708	333,143	84	46,271
.01 percent	0	0	0	0	5,315	903,090	690	116,426
.1 percent	0	0	0	0	35,695	2,046,086	6,125	281,185
1 percent	0	0	0	0	138,413	3,512,319	69,254	659,283
2 percent	0	0	0	0	173,213	3,861,488	88,821	709,156
3 percent	0	0	0	0	198,334	4,084,112	101,386	748,156
4 percent	0	0	1,051	352	213,965	4,180,444	122,696	789,935
5 percent	0	0	1,667	1,187	228,645	4,251,332	142,973	808,998
10 percent	0	0	314,470	229,458	286,472	4,494,427	211,322	912,879
20 percent	0	0	4,078,986	5,637,540	332,108	4,665,642	250,029	996,267
25 percent	0	0	6,019,506	8,842,952	348,653	4,687,929	257,223	1,005,357
30 percent	0	0	7,992,640	12,120,286	359,942	4,714,178	263,562	1,011,820
40 percent	887,260	150,460	11,575,046	17,743,180	376,426	4,745,662	271,808	1,022,731
50 percent	2,501,335	400,892	14,981,266	21,970,413	394,225	4,771,466	279,359	1,032,851

Footnotes at end of table.

**Table 3. All Individual Returns Excluding Dependents: 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 2017—Continued**

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

Descending cumulative percentiles	Total income tax [3]		Average tax rate (percentage) [4]	Adjusted gross income share (percentage)	Total income tax share (percentage)
	Number of returns	Amount			
	(62)	(63)	(64)	(65)	(66)
<b>All returns, total</b>	<b>99,369,859</b>	<b>1,601,308,997</b>	<b>14.64</b>	<b>100.00</b>	<b>100.00</b>
.001 percent	** 1,433	61,750,122	24.10	2.34	3.86
.01 percent	14,322	143,024,451	25.29	5.17	8.93
.1 percent	143,164	309,765,482	26.93	10.52	19.34
1 percent	1,431,441	615,979,357	26.76	21.04	38.47
2 percent	2,862,778	748,944,311	25.92	26.42	46.77
3 percent	4,293,864	833,141,598	25.09	30.37	52.03
4 percent	5,724,128	895,961,978	24.34	33.65	55.95
5 percent	7,153,217	946,954,176	23.70	36.53	59.14
10 percent	14,281,555	1,122,157,838	21.49	47.74	70.08
20 percent	28,468,256	1,314,956,646	19.02	63.21	82.12
25 percent	35,495,223	1,378,756,734	18.23	69.14	86.10
30 percent	42,460,934	1,430,369,418	17.62	74.23	89.33
40 percent	55,927,791	1,505,513,060	16.69	82.47	94.02
50 percent	68,312,142	1,551,537,240	15.99	88.75	96.89

N/A—Not applicable.

\*\* Return frequency rounded to protect the confidentiality of tax return information.

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

[2] Limited miscellaneous deductions included deductions that were limited to the amount that exceeded 2 percent of adjusted gross income (for TY 2017, Schedule A, line 27), while unlimited miscellaneous deductions were fully deductible (for TY 2017, Schedule A, line 28).

[3] 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 *Net Investment Income Tax—Individuals, Estates, and Trusts* (Form 8960) and the tax from *Tax on Accumulation Distribution of Trusts* (Form 4970).

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

NOTE: 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/17inexplanationofterms.pdf>. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, October 2019.