Concepts in federal taxation 2016 pd

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The Internal Revenue Service (IRS) released personal income tax data for 2017 showing the number of taxpayers, adjusted gross income and income tax share on income interest. The data show that the personal income tax in the United States is still very progressive, mainly at the expense of the highest income earners. In 2017, 143.3 million taxpayers reported receiving $10.9 trillion in adjusted gross income and paying $1.6 trillion in individual income taxes. The share of registered income generated by the richest 1 percent of taxpayers rose to 21 percent from 19.7 percent in 2016. Their share of federal personal income taxes rose to 38.5 percent from 37.3 percent in 2016. In 2017, 50 percent of all taxpayers paid 97 percent of all individual income taxes, while the remaining 50 percent paid the remaining 3 percent. The top 1 per cent paid a larger share of individual income taxes (38.5 per cent) than the bottom 90 per cent combined (29.9 per cent). The top 1 percent of taxpayers paid 26.8 percent of the average individual income tax rate, which is more than six times higher than taxpayers in the bottom 50 percent (4.0 percent). The report on income increases and taxes increased in 2017, taxpayers reported a $10.9 trillion Adjusted Gross Income (AGI) of 143.3 million tax returns in 2017, the last tax year before the Tax Cuts and Jobs Act took effect. AGI's total volume increased by $780 billion compared to 2016 levels, significantly more than the $14 billion increase from 2015 to 2016. In 2017, 2.4 million more tax returns were filed than in 2016, and the average AGI increased by $4,232 million, or 5.8 percent. Taxes paid rose to $1.6 trillion for all taxpayers in 2017, an 11 percent increase from the previous year. The average personal income tax rate for all taxpayers rose from 14.2 per cent to 14.6 per cent. The share of income generated by the top 1 percent rose from 19.7 percent in 2016 to 21.0 percent in 2017, while the share of tax burden for the 1 percent most up also increased from 37.3 percent in 2016 to 38.5 percent in 2017. Table 1. Summary of Federal Income Tax Data, 2017 Note: Table does not include dependent filers. The income-sharing point is the minimum AGI for tax returns to get into every percentile. Source: IRS, Income Statistics, Individual Income Rates and Tax Shares (2019). Top 1% Top 5% Top 10% Top 25% Top 50% Bottom 50% All Taxpayers Number of Returns 1,432,952 7,164,758 14,329,516 35,823,790 71,647,580 71,647,580 143,295,160 Adjusted Gross Income ($ millions) $2,301,449 $3,995,037 $5,220,949 $7,561,368 $9,706,054 $1,230,446 Share of Total Adjusted Gross Income 21.0% 36.5% 47.7% 69.1% 88.7% 11.3% 100.0% Income Taxes Paid ($ millions) $615,979 $946,954 $1,122,158 $1,378,757 $1,551,537 $49,772 $1,601,309 Share of Total Income Taxes Paid 38.5% 59.1% 70.1% 86.1% 96.9% 3.1% 100.0% Income Split Point $515,371 $208,053 $145,135 $83,682 $41,740 $ 41 740 Средняя налоговая ставка 26,8% 23,7% 21,5% 18,2% 16,0% 4,0% 14,6% с высоким уровнем дохода дохода In 2017, 50 percent of the lowest taxpayers (with AGI below $41,740) earned 11.3 percent of total AGI. This group of taxpayers paid $49.8 billion in taxes, or about 3% of all federal individual income taxes in 2017. By contrast, 1 percent of all taxpayers (taxpayers with AGI $515,371 and above) earned 21.0% of all AGI in 2017 and paid 38.5% of all federal income taxes. In 2017, 1 percent of the highest-paid taxpayers paid more income tax than the bottom 90 percent. The top 1 percent of taxpayers paid about $616 billion, or 38.5 percent of all income taxes, while the bottom 90 percent paid about $479 billion, or 29.9 percent of all income taxes. High-income taxpayers paid the highest average income tax rates in 2017, according to IRS data showing that higher-income taxpayers paid much higher average income tax rates than low-income taxpayers. The bottom 50 percent of taxpayers (taxpayers with AGIs below $41,740) faced an average income tax rate of 4.0 percent. As household incomes increase, IRS data shows that average income tax rates are rising. For example, taxpayers with AGIs between the 10th and 5th percentile ($145,135 and $208,053) paid an average effective rate of 14.3% - 3.5 times more than those in the bottom 50 percent. The top 1 percent of taxpayers (AGI of $515,371 and above) paid the highest effective rate of income tax, about 26.8 percent, more than six times the rate faced by the bottom 50 percent of taxpayers. You can download the full data set in the Excel or PDF form above. For data prior to 2001, all tax returns that have positive AGI included, even those that do not have positive income tax liability. For the 2001 data, negative AGI returns are also included, but dependent income is excluded. Income tax after loans (measure income taxes paid above) does not take into account the refundable portion of the earned income tax credit. If it were included, the share of taxes in higher income groups would be higher. The refund is classified as a spending program by the Office of Management and Budget (OMB) and therefore is not included by the IRS in these figures. The only tax analyzed here is the federal individual income tax, which is responsible for more than 25 percent of the country's taxes paid (at all levels of government). Federal income taxes are much more progressive than federal payroll taxes, which are responsible for about 20 percent of all taxes paid (at all levels of government) and are more than most state and local taxes. AGI is a fairly narrow concept of income and does not include income items such as government transfers (except for a portion of social security benefits that is taxed), the cost of employer-provided health insurance, understated or unreported income (primarily the income of individual entrepreneurs), income derived from municipal interest on bonds, net imputed imputed imputed income and others. The only thing that is in the analysis here is the tax return. The figures prior to 2001 include some dependent incomes. According to other analysis units (such as the U.S. Treasury Department's Family Economic Unit), these incomes are likely to be paired with parents returns. These figures reflect the legal amount of income tax. Most distribution tables (e.g. from the Congressional Budget Office, the Tax Policy Center, Citizens for Tax Justice, the Treasury Department, and the Joint Committee on Taxation) assume that all economic morbidity of income tax from individuals falls on individuals. You can download the full data set in the Excel or PDF form above. Tax Office, Income Statistics, Number of Returns, AGI Shares and General Income Tax, AGI Floor on Percentiles in Current and Permanent Dollars, as well as Average Tax Rates, Table 1 and Number of Returns, AGI Shares and Total Income Tax, as well as Average Tax Rates, Table 2, . These figures for the 2017 tax year do not include any impact of the Tax and Jobs Reduction Act (TCJA). The average rate of income tax is defined here as income tax paid on adjusted gross income. Image attribution of banner images: Adobe Stock Was this page useful to you? Thank you! The Tax Foundation is working to provide an in-depth analysis of tax policy. Our work depends on support from members of the public like you. Could you contribute to our work? Contribute to the tax fund share this article! Let us know how we can better serve you! We work hard to make our analysis as useful as possible. Could you tell us more about how we can do better? Give us feedback The maximum number of products that can be compared is 4. Please clarify your choice. The maximum number of products that can be compared is 4. Please clarify your choice. © 1996-2014, Amazon.com, Inc. or its affiliates you can use it for research or reference. You can use it for research or links. Excel Version - 736 KB Report a problem or error on this page you will not get a response. For information, please contact us. Change date: 2016-02-23 The Internal Revenue Service recently released new data on individual income taxes for the 2014 calendar year showing the number of taxpayers, adjusted gross income and income tax share on income interest. The data show that individual income tax in the United States is still very progressive, mainly at the expense of the highest income earners. In 2014, 139.6 million taxpayers that they received an adjusted gross income of $9.71 trillion and paid $1.37 trillion in individual income taxes. The share of income generated by 1 percent of taxpayers rose to 20.6 percent in 2014. Their share of federal taxes on personal income also rose to 39.5 percent. In 2014, 50 per cent of all taxpayers paid 97.3 per cent of all individual income taxes, while 50 per cent paid the remaining 2.7 per cent. The top 1 percent paid a larger share of individual income taxes (39.5 percent) than the bottom 90 percent combined (29.1 percent). The top 1 percent of taxpayers paid a 27.1 percent individual income tax rate, which is more than seven times higher than taxpayers in the bottom 50 percent (3.5 percent). Reported income and taxes paid both increased significantly in 2014 taxpayers reported $9.71 trillion in adjusted gross income (AGI) on 139.5 million tax returns in 2014. The total volume of AGI increased by $675 billion compared to the previous year. In 2014, 1.2 million more profit was filed than in 2013, which means that the average AGI rose by $4,252 per profit, or 6.5 percent. Meanwhile, in 2014, taxpayers paid $1.37 trillion in personal income tax, an 11.5 percent increase from the previous year. The average individual income tax rate for all taxpayers rose from 13.64 per cent to 14.16 per cent. In addition, the average tax rate increased for all income groups, with the exception of 0.1 per cent of taxpayers whose average rate fell from 27.91 per cent to 27.67 per cent. The most likely explanation for raising tax rates in 2014 is a phenomenon known as real bracket creep. As incomes rise, households are pushed into higher tax brackets and subject to higher general tax rates on their incomes. On the other hand, the likely reason why 0.1 per cent of households received a slightly lower tax rate in 2014 is that a higher portion of their income consisted of long-term capital gains, which are subject to lower tax rates. The share of income generated by the top 1 per cent rose to 20.58 per cent of AGI total, up from 19.04 per cent in 2013. The share of income tax burdens for the top 1 percent also increased, from 37.80 percent in 2013 to 39.48 percent in 2014. Top 1% Top 5% Top 10% Top 25% Top 50% Lower 50% All Taxpayers Table 1. Summary of Federal Income Tax Data, 2014 Number of Returns 1,395,620 6,978,102 13,956,203 34,890,509 69,781,017 69,781,017 139,562,034 Adjusted Gross Income ($ millions) $1,997,819 $3,490,867 $4,583,416 $6,690,287 $8,614,544 $1,094,119 $9,708,663 Share of Total Adjusted Gross Income 20.58% 35.96% 47.21% 68.91% 88.73% 11.27% 100.00% Income Taxes Paid ($ millions) $542,640 $824,153 $974,124 $1,192,679 $1,336,637 $37,740 $1,374,379 Share of Total Income Taxes Paid 39.48% 59.97% 70.88% 86.78% 97.25% 2.75% 100.00% Income Split Point $465,626 $188,996 $133,445 $77,714 $38,173 Average Tax Rate 27.16% 23.61% 21.25% 17.83% 15.52% 3.45% 14.16% Note: Does not include high-income earners Americans paid most federal In 2014, the bottom 50 percent of taxpayers (those with AGIs below $38,173) earned 11.27 percent of total AGI. This group of taxpayers paid about $38 billion in taxes, or 2.75 percent of all income taxes in 2014. By contrast, the top 1 percent of all taxpayers (taxpayers with AGIs $465,626 and above) earned 20.58 percent of all AGI AGI 2014, but paid 39.48 percent of all federal income taxes. In 2014, 1 percent of taxpayers accounted for more income taxes paid than the 90 percent lowest combined. The top 1 percent of taxpayers paid $543 billion, or 39.48 percent of all income taxes, while the bottom 90 percent paid $400 billion, or 29.12 percent of all income taxes. Figure 1. High-income taxpayers pay the highest average tax rates in 2014, according to IRS data for 2014, showing that higher-income taxpayers pay much higher average personal income tax rates than low-income taxpayers. The bottom 50 percent of taxpayers (taxpayers with AGIs below $38,173) faced an average income tax rate of 3.45 percent. As household incomes increase, IRS data shows that average income tax rates are rising. For example, taxpayers with AGIs between the 10th and 5th percentile ($133,445 and $188,996) pay an average rate of 13.7% - almost four times more than those in the bottom 50 percent. The top 1 percent of taxpayers (AGI of $465,626 and above) paid the highest effective rate of income tax, at 27.2 percent, 7.9 times the rate faced by the bottom 50 percent of taxpayers. Figure 2. Taxpayers at the very top of the income distribution, the top 0.1 percent (with AGIs over $2.14 million), paid an even higher average tax rate of 27.7 percent. App of the Year Total Top 0.1% Top 1% Top 5% Between 5% and 10% Top 10% Between 10% and 25% Top 25% Between 25% and 50% Top 50% Lower 50% Table 2. Number of federal tax returns filed between 1980 and 2014 (thousands) Source: Internal Revenue Service. 1980 93,239 932 4,662 4,662 9,324 13,986 23,310 23,310 46,619 46,619 1981 94,587 946 4,729 4,729 9,459 14,188 23,647 23,647 47,293 47,293 1982 94,426 944 4,721 4,721 9,443 14,164 23,607 23,607 47,213 47,213 1983 95,331 953 4,767 4,767 9,533 14,300 23,833 23,833 47,665 47,665 1984 98,436 984 4,922 4,922 9,844 14,765 24,609 24,609 49,218 49,219 1985 100,625 1,006 5,031 5,031 10,063 15,094 25,156 25,156 50,313 50,313 1986 102,088 1,021 5,104 5,104 10,209 15,313 25,522 25,522 51,044 51,044 The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable 1987 106,155 1,062 5,308 5,308 10,615 15,923 26,539 26,539 53,077 53,077 1988 108,873 1,089 5,444 5,444 10,887 16,331 27,218 27,218 54,436 54,436 1989 111,313 1,113 5,566 5,566 11,131 16,697 27,828 27,828 55,656 55,656 1990 112,812 1,128 5,641 5,641 11,281 16,922 28,203 28,203 56,406 56,406 1991 113,804 1,138 5,690 5,690 11,380 17,071 28,451 28,451 56,902 56,902 1992 112,653 1,127 5,633 5,633 11,265 16,898 28,163 28,163 56,326 56,326 1993 113,681 1,137 5,684 5,684 11,368 17,052 28,420 28,420 56,841 56,841 1994 114,990 1,150 5,749 5,749 11,499 17,248 28,747 28,747 57,495 1995 117,274 1,173 5,864 5,864 11,727 17,591 29,319 29,319 58,637 58,637 1996 119,442 1,194 5,972 5,972 11,944 17,916 29,860 29,860 59,721 59,721 1997 121,503 1,215 6,075 6,075 12,150 18,225 30,376 30,376 60,752 60,752 1998 123,776 1,238 6,189 6,189 12,378 18,566 30,944 30,944 61,888 61,888 1999 126,009 1,260 6,300 6,300 12,601 18,901 31,502 31,502 63,004 63,004 2000 128,227 1,282 6,411 6,411 12,823 19,234 32,057 32,057 64,114 64,114 The IRS changed methodology, so data above and below this line not strictly comparable 2001 119,371 119 1,194 5,969 5,969 11,937 17,906 29,843 29,843 59,685 59,685 2002 119,851 120 1,199 5,993 5,993 11,985 17,978 29,963 29,963 59,925 59,925 2003 120,759 121 1,208 6,038 6,038 12,076 18,114 30,190 30,190 60,379 60,379 2004 122,510 123 1,225 6,125 6,125 12,251 18,376 30,627 30,627 61,255 61,255 2005 124,673 125 1,247 6,234 6,234 12,467 18,701 31,168 31,168 62,337 62,337 2006 128,441 128 1,284 6,422 6,422 12,844 19,266 32,110 32,110 64,221 64,221 2007 132,655 133 1,327 6,633 6,633 13,265 19,898 33,164 33,164 66,327 66,327 2008 132,892 133 1,329 6,645 6,645 13,289 19,934 33,223 33,223 66,446 66,446 2009 132,620 133 1,326 6,631 6,631 13,262 19,893 33,155 33,155 66,310 66,310 2010 135,033 135 1,350 6,752 6,752 13,503 20,255 33,758 33,758 67,517 67,517 2011 136,586 137 1,366 6,829 6,829 13,659 20,488 34,146 34,146 68,293 68,293 2012 136,080 136 1,361 6,804 6,804 13,608 20,412 34,020 34,020 68,040 68,040 2013 138,313 138 1,383 6,916 6,916 13,831 20,747 34,578 34,578 69,157 69,157 2014 139,562 140 1,396 6,978 6,978 13,956 20,934 34,891 34,891 69,781 69,781 Year Total Top 0.1% Top 1% Top 5% Between 5% & 10% Top 10% Between 10% & 25% Top 25% Between 25% & 50% Top 50% Bottom 50% Table 3. Скорректированный валовой доход налогоплательщиков в различных скобках доходов, 1980-2014 ($Billions) Источник: Налоговая служба. 1980 $1,627 $138 $342 $181 $523 $400 $922 $417 $1,339 $288 1981 $1,791 $149 $372 $201 $573 $442 $1,015 $458 $1,473 $318 1982 $1,876 $167 $398 $207 $605 $460 $1,065 $478 $1,544 $332 1983 $1,970 $183 $428 $217 $646 $481 $1,127 $498 $1,625 $344 1984 $2,173 $210 $482 $240 $723 $528 $1,251 $543 $1,794 $379 1985 $2,344 $235 $531 $260 $791 $567 $1,359 $580 $1,939 $405 1986 $2,524 $285 $608 $278 $887 $604 $1,490 $613 $2,104 $421 The Tax Reform Закон 1986 года изменил определение AGI, так что данные выше и ниже этой линии не совсем сопоставимы 1987 $ 2814 $ 347 $ 722 $ 316 $ 1038 $ 671 $ 1709 $ 664 $ 2374 $ 440 1988 $ 3124 $ 474 $ 89 1 $342 $1,233 $718 $1,951 $707 $2,658 $466 1989 $3,299 $468 $918 $368 $1,287 $768 $2,054 $751 $2,805 $494 1990 $3,451 $483 $953 $385 $1,338 $806 $2,144 $788 $2,933 $519 1991 $3,516 $457 $943 $400 $1,343 $832 $2,175 $809 $2,984 $532 1992 $3,681 $524 $1,031 $413 $1,444 $856 $ 2,299 $832 $3,131 $549 1993 $3,776 $521 $1,048 $426 $1,474 $883 $2,358 $854 $3,212 $563 1994 $3,961 $547 $1,103 $449 $1,552 $929 $2,481 $890 $3,371 $590 1995 $4,245 $620 $1,223 $482 $1,705 $985 $2,690 $938 $3,628 $617 1996 $4,591 $737 $1,394 $515 $1,909 $1,043 $2,953 $992 $3,944 $646 1997 $5,023 $873 $1,597 $554 $2,151 $1,116 $3,268 $1,060 $4,328 $695 1998 $5,469 $1,010 $1,797 $597 $2,394 $1,196 $3,590 $1,132 $4,721 $748 1999 $5,909 $1,153 $2,012 $641 $2,653 $3,927 $1,199 $5,126 $ 783 783 $6,424 $1,337 $2,267 $688 $2,955 $1,358 $4,314 $1,276 $5,590 $834 IRS changed methodology, so the data above and below this line is not strictly comparable 2001 $6116 $492 $1,065 $1,064 $666 $2600 $1334 $3,933 $1,302 $5235 $881 2002 $2002 5.5982 $421 $960 $1,812 $660 $2,472 $1,339 $3,812 $1,303 $5,115 $867 2003 $6,157 $466 $1$1 .03 0 $1,908 $679 $2,587 $1,375 $3,962 $1,325 $5,287 $870 2004 $6,735 $615 $1,279 $2.279 ,243 $725 $725 $725 2,968 $1,455 $4,423 $1,403 $5,826 $908 2005 $7,366 $784 $1,561 $1,561 $1,561 2,623 $778 $3,401 $1,540 $ 4,940 $1,473 $6,413 $953 2006 $7,970 $895 $1,761 $2,918 $841 $3,760 $1,652 $5,412 $1,568 $6,980 $990 2007 $8,622 $1,030 $1,971 $3,223 $905 $4,128 $1,770 $5,898 $1,673 $7,571 $1,051 2008 $8,206 $826 $1,657 $2,868 $905 $3,773 $1,782 $5,555 $1,673 $7,228 $978 2009 $7,579 $602 $1,305 $2,439 $878 $3,317 $1,740 $5,058 $1,620 $6,678 $900 2010 $8,040 $743 $1,517 $2,716 $915 $3,631 $1,800 $5,431 $1,665 $7,096 $944 2011 $8,317 $737 $1,556 $2,819 $956 $3,775 $1,866 $5,641 $1,716 $7,357 $961 2012 $9,042 $1,017 $1,977 $3,331 $997 $4,328 $1,934 $6,262 $1,776 $8,038 $1.0 04 2013 $9,034 $816 $1,720 $3,109 $1,034 $4,143 $2,008 $6,152 $1,844 $7,996 $1.038 2014 $9,709 $986 $1,998 $3,491 $1,093 $4,583 $2,107 $6,690 $1,924 $8,615 $615 $1 1,094 Year Total Top 0.1% Top 1% Top 5% Between 5% and 10% Top 10% Between 10% and 25% Top 25% Between 25% and 50% Top 50% Lower 50% Table 4. Total income tax after loans, 1980-2014 ($Billions) Source: Internal Revenue Service. 1980 $249 $47 $92 $31 $123 $59 $182 $50 $232 $18 1981 $282 $50 $99 $36 $135 $69 $204 $57 $57 261 $21 1982 $276 $53 $100 $34 $134 $66 $200 $56 $256 $20 1983 $272 $55 $101 $34 $135 $65 4 $199 $54 $252 $19,1984 $297 $63 $113 $37 $150 $68 $219 $57 $276 $22,1985 $322 $70 $70 $70 $70 $41 $166 $73 $238 $60 $299 $23,1986 $367 $94 $156 $44 $201 $78 $279 $64 $343 $24 Tax Reform The 1986 law changed the definition of AGI, so the data above and below this line is not strictly comparable 1987 $369 $92 $160 $46 $205 $79 $284 $63 $347 $22,1988 $413 $114 $114 188 $48 $236 $85 $321 $68 $389 $24,1989 $433 $109 $190 $51 $241 $93 $334 $7 3 $408 $25 1990 $447 $112 $195 $52 $248 $97 $344 $77 $421 $26,1991 $448 $448 $448 $448 1111 $194 $56 $250 $96 $347 $77 $424 $25,1992 $476 $131 $218 $58 $276 $97 $97 374 $78 $452 $24 1993 $503 $146 $238 $60 $298 $101 $399 $80 $479 $24 1994 $535 $154 $254 $64 $318 $108 $425 $84 $509 $25 1995 $588 $178 $288 $70 $357 $115 $473 $88 $561 $27 1996 $658 $213 $335 $76 $411 $124 $535 $95 $630 $28 1997 $727 $241 $377 $82 $460 $134 $594 $102 $696 $31 1998 $788 $274 $425 $88 $513 $139 $652 $103 $755 $33 1999 $877 $317 $486 $97 $583 $150 $733 $109 $842 $ 35,2000 $981 $367 $554 $106 $660 $164 $824 $118 $942 $38 IRS changed methodology, so the data above and below this line is not exactly comparable 2001 $885 $139 $294 $462 $101 $564 $158 $722 $120 $120 842 $43,2002 $794 $120 $263 $420 $93 $513 $143 $657 $104 $7 $33,2003 $746 $115 $251 $399 $85 $484 $133 $617 $98 $715 $715 30 2004 $829 $142 $301 $467 $91 $558 $137 $695 $102 $797 $32 $932 $176 $361 $549 $98 $ 647 $145 $145 $106 $898 $33 2006 $1,020 $196 $402 $607 $108 $715 $157 $872 $113 $986 $35 2007 $1,112 $221 $443 $666 $666 117 $783 $170 $953 $122 $1,075 $37 2008 $1,029 $187 $386 $597 $115 $712 $168 $880 $117 $997 $32 2009 $863 $146 $314 $502 $101 $604 $146 $749 $93 $842 $21 2010 $949 $170 $355 $561 $110 $670 $156 $827 $100 $100 $100 $110 927 $22 2011 $1,043 $168 $366 $589 $123 $712 $181 $893 $120 $1,012 $30 2012 $ 1,185 $220 $451 $699 $133 $831 $193 $1,024

$128 $1,152 $33 2013 $2013 1,232 $228 $466 $721 $139 $860 $203 $1,063 $135 $1,198 $34 2014 $1,374 $273 $543 $824 $150 $974 $219 $1,193 $144 $1,337 $38 Year Total Top 0.1% Top 1% Top 5% Between 5% and 10% Top 10% Between 10% and 25% Top 25% Between 25% and 50% Top 50% Lower 50% Table 5. Adjusted share of gross income, 1980-2014 (percentage of total AGI earned by each group) Source: Internal Revenue Service. 1980 100% 8.46% 21.01% 11.12% 32.13% 24.57% 56.70% 25.62% 82.32% 17.68% 1981 100% 8.30% 20.78% 11.20% 31.98% 24.69% 56.67% 25.59% 82.25% 17.75% 1982 100% 8.91% 21.23% 11.03% 32.26% 24.53% 56.79% 25.50% 82.29% 17.71% 1983 100% 9.29% 21.74% 11.04% 32.78% 24.44% 57.22% 25.30% 82.52% 17.48% 1984 100% 9.66% 22.19% 11.06% 33.25% 24.31% 57.56% 25.00% 82.56% 17.44% 1985 100% 10.03% 22.67% 11.10% 33.77% 24.21% 57.97% 24.77% 82.74% 17.26% 1986 100% 11.30% 24.11% 11.02% 35.12% 23.92% 59.04% 24.30% 83.34% 16.66% The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable 1987 100% 12.32% 25.67% 11.23% 36.90% 23.85% 60.75% 23.62% 84.37% 15.63% 1988 100% 15.16% 28.51% 10.94% 39.45% 22.99% 62.44% 22.63% 85.07% 14.93% 1989 100% 14.19% 27.84% 11.16% 39.00% 23.28% 62.28% 22.76% 85.04% 14.96% 1990 100% 14.00% 27.62% 11.15% 38.77% 23.36% 62.13% 22.84% 84.97% 15.03% 1991 100% 12.99% 26.83% 11.37% 38.20% 23.65% 61.85% 23.01% 84.87% 15.13% 1992 100% 14.23% 28.01% 11.21% 39.23% 23.25% 62.47% 22.61% 85.08% 14.92% 1993 100% 13.79% 27.76% 11.29% 39.05% 23.40% 62.45% 22.63% 85.08% 14.92% 1994 100% 13.80% 27.85% 11.34% 39.19% 23.45% 62.64% 22.48% 85.11% 14.89% 1995 100% 14.60% 28.81% 11.35% 40.16% 23.21% 63.37% 22.09% 85.46% 14.54% 1996 100% 16.04% 30.36% 11.23% 41.59% 22.73% 64.32% 21.60% 85.92% 14.08% 1997 100% 17.38% 31.79% 11.03% 42.83% 22.22% 65.05% 21.11% 86.16% 13.84% 1998 100% 18.47% 32.85% 10.92% 43.77% 21.87% 65.63% 20.69% 86.33% 13.67% 1999 100% 19.51% 34.04% 10.85% 44.89% 21.57% 66.46% 20.29% 86.75% 13.25% 2000 100% 20.81% 35.30% 10.71% 46.01% 21.15% 67.15% 19.86% 87.01% 12.99% Changed IRS Methodology, so the data above and below this line is not quite comparable 2001 100% 8.05% 17.41% 31.61% 10.89% 42.50% 21.80% 64.31% 21.29% 85.60% 14.40% 200 % 2 100% 7.04% 16.05% 30.29% 11.04% 41.33% 22.39% 63.71% 21.79% 85.50% 14.50% 2003 100% 7.55 6% 16.73% 30.99% 11.03% 42.01% 22.33% 64.34% 21.52% 85.87% 14.13% 2004 100% 9.14% 18.99% 333 .33.4 31% 10.77% 44.07% 21.60% 65.68% 20.83% 86.51% 13.49% 2005 100% 10.64% 21.19% 35.61% 10.56% 46.17% 20.90% 67.07% 19.99% 87.06% 12.94% 2006 100% 22.10% 36.62% 10.56% 47.17% 47.17% 67.91% 19.68% 87.58% 12.42% 2007 100% 11.95% 22.86% 37.39% 10.49% 47.88% 20.53% 68.41% 19.40% 87.81% 12.19% 2008 100% 10.06% 20.19% 34.95% 11.03% 45.98% 21.71% 67.69% 20.39% 88.08% 11.92% 2009 100% 7.94% 17.21% 32.18% 11.59% 43.77% 22.96% 66.74% 21.38% 88.12% 11.88% 2010 100% 9.24% 18.87% 33.78% 11.38% 45.17% 22.38% 67.55% 20.71% 88.26% 11.74% 2011 100% 8.86% 18.70% 33.89% 11.50% 45.39% 22.43% 67.82% 20.63% 88.45% 11.55% 2012 100% 11.25% 21.86% 36.84% 11.03% 47.87% 21.39% 69.25% 19.64% 88.90% 11.10% 2013 100% 9.03% 19.04% 34.42% 11.45% 45.87% 22.23% 68.10% 20.41% 88.51% 111.49% 2014 100% 10.16% 20.58% 35.96% 11.25% 47.21% 21.70% 68.91% 19.82% 88.73% 11.27% Year Total Top 0.1% Top 1% Top 1 1 1 5% Between 5% and 10% Top 10% Between 10% and 25% Top 25% Between 25% and 50% Top 50% Lower 50% Table 6. Total income tax shares, 1980-2014 (percentage of federal income tax paid by each group) Source: Internal Revenue Service. 1980 100% 19.05% 36.84% 12.44% 49.28% 23.74% 73.02% 19.93% 92.95% 7.05% 1981 100% 17.58% 35.06% 12.90% 47.96% 24.33% 72.29% 20.26% 92.55% 7.45% 1982 100% 19.03% 36.13% 12.45% 48.59% 23.91% 72.50% 20.15% 92.65% 7.35% 1983 100% 20.32% 37.26% 12.44% 49.71% 23.39% 73.10% 19.73% 92.83% 7.17% 1984 100% 21.12% 37.98% 12.58% 50.56% 22.92% 73.49% 19.16% 92.65% 7.35% 1985 100% 21.81% 38.78% 12.67% 51.46% 22.60% 74.06% 18.77% 92.83% 7.17% 1986 100% 25.75% 42.57% 12.12% 54.69% 21.33% 76.02% 17.52% 93.54% 6.46% The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable 1987 100% 24.81% 43.26% 12.35% 55.61% 21.31% 76.92% 17.02% 93.93% 6.07% 1988 100% 27.58% 45.62% 11.66% 57.28% 20.57% 77.84% 16.44% 94.28% 5.72% 1989 100% 25.24% 43.94% 11.85% 55.78% 21.44% 77.22% 16.94% 94.17% 5.83% 1990 100% 25.13% 43.64% 11.73% 55.36% 21.66% 77.02% 17.16% 94.19% 5.81% 1991 100% 24.82% 43.38% 12.45% 55.82% 21.46% 77.29% 17.23% 94.52% 5.48% 1992 100% 27.54% 45.88% 12.12% 58.01% 20.47% 78.48% 16.46% 94.94% 5.06% 1993 100% 29.01% 47.36% 11.88% 59.24% 20.03% 79.27% 15.92% 95.19% 4.81% 1994 100% 28.86% 47.52% 11.93% 59.45% 20.10% 79.55% 15.68% 95.23% 4.77% 1995 100% 30.26% 48.91% 11.84% 60.75% 19.62% 80.36% 15.03% 95.39% 4.61% 1996 100% 32.31% 50.97% 11.54% 62.51% 18.80% 81.32% 14.36% 95.68% 4.32% 1997 100% 33.17% 51.87% 11.33% 63.20% 18.47% 81.67% 14.05% 95.72% 4.28% 1998 100% 34.75% 53.84% 11.20% 65.04% 17.65% 82.69% 13.10% 95.79% 4.21% 1999 100% 36.18% 55.45% 11.00% 66.45% 17.09% 83.54% 12.46% 96.00% 4.00% 2000 100% 37.42% 56.47% 10.86% 67.33% 16.68% 84.01% 12.08% 96.09% 3.91% IRS changed methodology, so the data above and below this line are not quite comparable 2001 100% 15.68% 33.22% 52.24% 11.44% 63.68% 17.88% 81.56% 13.54% 95.10% 4.90% 2 000% 2 100% 15.09% 33.09% 52.86% 11.77% 64.63% 18.04% 82.67% 13.12% 95.79% 4.21% 2003 100% 15.37% 33.69% 53.54% 11.35% 64.89% 17.87% 82.76% 13.17% 95.93% 4.07% 2004 100% 17.12% 36 .28% 56.56.35% 10.96% 67.30% 16.52% 83.82% 12.31% 96.13% 3.87% 2005 100% 18.91% 38.78% 10.52% 69.46% 15.61% 15.61% 11.35% 96.41% 3.59% 2006 100% 19.24% 39.36% 59.49% 10.59% 70.08% 15.41% 85.49% 11.10% 96.59% 3.41% 2007 100% 19.84% 39.81% 59.90% 10.51% 70.41% 15.30% 85.71% 10.93% 96.64% 3.36% 2008 100% 18.20% 37.51% 58.06% 11.14% 69.20% 16.37% 85.57% 11.33% 96.90% 3.10% 2009 100% 16.91% 36.34% 58.17% 11.72% 69.89% 16.85% 86.74% 10.80% 97.54% 2.46% 2010 100% 17.88% 37.38% 59.07% 11.55% 70.62% 16.49% 87.11% 10.53% 97.64% 2.36% 2011 100% 16.14% 35.06% 56.49% 11.77% 68.26% 17.36% 85.62% 11.50% 97.11% 2.89% 2012 100% 18.60% 38.09% 58.95% 11.22% 70.17% 16.25% 86.42% 10.80% 97.22% 2.78% 2013 100% 1 8.48% 37.80% 58.55% 11.25% 69.80% 16.47% 86.27% 10.94% 97 .22% 2.78% 2014 100% 19.85% 39.48% 59.97% 10.91% 70.88% 15.90% 86,78% 10,47% 97,25% 2,75% год Итого Топ 1% Топ 5% Топ 10% Топ 25% Топ 50% Таблица 7. Доллар Cut-Off, 1980-2014 (Минимальный AGI для налоговых деклараций, чтобы попасть в различные проценты; Thresholds Not Adjusted for Inflation) 1980 $80,580 $43,792 $35,070 $23,606 $12,936 1981 $85,428 $47,845 $38,283 $25,655 $14,000 1982 $89,388 $49,284 $39,676 $27,027 $14,539 1983 $93,512 $51,553 $41,222 $27,827 $15,044 1984 $100,889 $55,423 $43,956 $29,360 $15,998 1985 $108,134 $58,883 $46,322 $30,928 $16,688 1986 $118,818 $62,377 $48,656 $32,242 $17,302 The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable 1987 $139,289 $68,414 $52,921 $33,983 $17,768 1988 $157,136 $72,735 $55,437 $35,398 $18,367 1989 $163,869 $76,933 $58,263 $36,839 $18,993 1990 $167,421 $79,064 $60,287 $38,080 $19,767 1991 $170,139 $81,720 $61,944 $38,929 $20,097 1992 $181,904 $85,103 $64,457 $40,378 $20,803 1993 $185,715 $87,386 $66,077 $41,210 $21,179 1994 $195,726 $91,226 $68,753 $42,742 $21,802 1995 $209,406 $96,221 $72,094 $44,207 $22,344 1996 $227,546 $101,141 $74,986 $45,757 $23,174 1997 $250,736 $108,048 $79,212 $48,173 $24,393 1998 $269,496 $114,729 $83,220 $50,607 $25,491 1999 $293,415 $120,846 $87,682 $52,965 $26,415 2000 $313,469 $128,336 $92,144 $55,225 $27,682 The IRS changed methodology , so data above and below this line not strictly comparable 2001 $1,393,718 $306,635 $132,082 $96,151 $59,026 $31,418 2002 $1,245,352 $296,194 $130,750 $95,699 $59,066 $31,299 2003 $1,317,088 $305,939 $133,741 $97,470 $59,896 $31,447 2004 $1,617,918 $339,993 $140,758 $101,838 $62,794 $32,622 2005 $1,938,175 $379,261 $149,216 $106,864 $64,821 $33,484 2006 $2,124,625 $402,603 $157,390 $112,016 $67,291 $34,417 2007 $2,251,017 $426,439 $164,883 $116,396 $69,559 $35,541 2008 $1,867,652 $392,513 $163,512 $116,813 $69,813 $35,340 2009 $1,469,393 $351,968 $157,342 $114,181 $68,216 $34,156 2010 $1,634,386 $369,691 $161,579 $116,623 $69,126 $34,338 2011 $1,717,675 $388,905 $167,728 $120,136 $70,492 $34,823 20 12 $2,161,175 $434,682 $175,817 $125,195 $73,354 $36,055 201 3 $1,860,848 $428,713 $179,760 $127,695 $74,955 $36,841 2014 $2,136,762 $465,626 $188,996 $133,445 $77,714 $38,173 Источник: Налоговая служба. Год Всего Топ 0,1% Топ 1% Топ 5% Между and 10% Top Top Between 10% and 25% Top 25% Between 25% and 50% Top 50% Lower 50% Table 8. Average tax rate, 1980-2014 (AGI interest paid in income tax) Source: Internal Revenue Service. 1980 15.31% 34.47% 26.85% 17.13% 23.49% 14.80% 19.72% 11.91% 17.29% 6.10% 1981 15.76% 33.37% 26.59% 18.16% 23.64% 15.53% 20.11% 12.48% 17.73% 6.62% 1982 14.72% 31.43% 25.05% 16.61% 22.17% 14.35% 18.79% 11.63% 16.57% 6.10% 1983 13.79% 30.18% 23.64% 15.54% 20.91% 13.20% 17.62% 10.76% 15.52% 5.66% 1984 13.68% 29.92% 23.42% 15.57% 20.81% 12.90% 17.47% 10.48% 15.35% 5.77% 1985 13.73% 29.86% 23.50% 15.69% 20.93% 12.83% 17.55% 10.41% 15.41% 5.70% 1986 14.54% 33.13% 25.68% 15.99% 22.64% 12.97% 18.72% 10.48% 16.32% 5.63% The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable 1987 13.12% 26.41% 22.10% 14.43% 19.77% 11.71% 16.61% 9.45% 14.60% 5.09% 1988 13.21% 24.04% 21.14% 14.07% 19.18% 11.82% 16.47% 9.60% 14.64% 5.06% 1989 13.12% 23.34% 20.71% 13.93% 18.77% 12.08% 16.27% 9.77% 14.53% 5.11% 1990 12.95% 23.25% 20.46% 13.63% 18.50% 12.01% 16.06% 9.73% 14.36% 5.01% 1991 12.75% 24.37% 20.62% 13.96% 18.63% 11.57% 15.93% 9.55% 14.20% 4.62% 1992 12.94% 25.05% 21.19% 13.99% 19.13% 11.39% 16.25% 9.42% 14.44% 4.39% 1993 13.32% 28.01% 22.71% 14.01% 20.20% 11.40% 16.90% 9.37% 14.90% 4.29% 1994 13.50% 28.23% 23.04% 14.20% 20.48% 11.57% 17.15% 9.42% 15.11% 4.32% 1995 13.86% 28.73% 23.53% 14.46% 20.97% 11.71% 17.58% 9.43% 15.47% 4.39% 1996 14.34% 28.87% 24.07% 14.74% 21.55% 11.86% 18.12% 9.53% 15.96% 4.40% 1997 14.48% 27.64% 23.62% 14.87% 21.36% 12.04% 18.18% 9.63% 16.09% 4.48% 1998 14.42% 27.12% 23.63% 14.79% 21.42% 11.63% 18.16% 9.12% 16.00% 4.44% 1999 14.85% 27.53% 24.18% 15.06% 21.98% 11.76% 18.66% 9.12% 16.43% 4.48% 2000 15.26% 27.45% 24.42% 15.48% 22.34% 12.04% 19.09% 9.28% 16.86% 4.60% Changed IRS Methodology, so the data above and below this line is not quite comparable 2001 14.47% 28.17% 27.60% 23.91% 15.20% 21.68% 11.87% 18.35% 9.20% 16.08% 4.92% 22% 2 13.28% 28.48% 27.37% 23.17% 14.15% 20.76% 10.70% 17.23% 8.00% 14.87% 3.86% 2003 12.22.22.2 11% 24.87% 3.86% 2003 12.11% 24.87% 3.86% 2003 12.11% 24.87% 3.86% 2003 12.11% 24.87% 60% 24 .38% 20.92% 12.46% 18.70% 9.69% 15.57% 7.41% 13.53% 3.49% 2004 12.31% 23.06% 23.52% 202%. . 83% 12.53% 18.80% 9.41% 15.71% 7.27% 13.68% 3.53% 2005 12.65% 22.48% 23.15% 20.93% 12.61% 19.03% 9.45% 16.04% 7.18% 14.01% 3.51% 2006 12.80% 21.94% 22.80% 20.80% 12.84% 19.02% 9.52% 16.12% 7.22% 14.12% 3.51% 2007 12.90% 21.42% 22.46% 20.66% 12.92% 18.96% 9.61% 16.16% 7.27% 14.19% 3.56% 2008 12.54% 22.67% 23.29% 20.83% 12.66% 18.87% 9.45% 15.85% 6.97% 13.79% 3.26% 2009 11.39% 24.28% 24.05% 20.59% 11.53% 18.19% 8.36% 14.81% 5.76% 12.61% 2.35% 2010 11.81% 22.84% 23.39% 20.64% 11.98% 18.46% 8.70% 15.22% 6.01% 13.06% 2.37% 2011 12.54% 22.82% 23.50% 20.89% 12.83% 18.85% 9.70% 15.82% 6.98% 13.76% 3.13% 2012 13.11% 21.67% 22.83% 20.97% 13.33% 19.21% 9.96% 16.35% 7.21% 14.33% 3.28% 2013 13.64% 27.91% 27.08% 23.20% 20.75% 10.11% 17.28% 7.31% 14.98% 3.30% 2014 14.16% 27.67% 27.16% 23.61% 13.73% 21.25% 10.37% 10.37% 7.48% 15.52% 3.45% For data prior to 2001 included all tax returns that have a positive AGI, even those that do not have a positive income tax. For the 2001 data, negative AGI returns are also included, but dependent income is excluded. Income tax after credits (the measure of income taxes paid above) does not take into account the reimbursed part of the EITI. If it were included, the share of taxes in higher income groups would be higher. The refundable portion is classified as an expense program by the Office of Management and Budget and therefore is not included by the IRS in these figures. The only tax analyzed here is the federal individual income tax, which is responsible for more than 25 percent of the country's taxes paid (at all levels of government). Federal income taxes are much more progressive than federal payroll taxes, which are responsible for about 20 percent of all taxes paid (at all levels of government) and are more progressive than most state and local taxes. AGI is a fairly narrow concept of income and does not include income items such as government transfers (except for some social security benefits that are taxed), the cost of employer-sponsored health insurance, understated or unreported income (primarily individual business income), income derived from municipal interest on bonds, net imputed rental income and others. The unit of analysis here is that of the tax return. The figures prior to 2001 include some dependent incomes. According to other analysis units (e.g. the Family Economics Division of the Ministry of Finance), these incomes are likely to be paired with the return of parents. These figures reflect the legal amount of income tax. Most distribution tables (e.g. from the CBO, Tax Policy Center, Citizens for Tax Justice, Treasury, and JCT) suggest that the entire economic incidence of personal income tax falls on an employee's income. Individual income tax rates and tax shares, Income Statistics of the Internal Revenue Service, . See the Congressional Budget Office, Budget and Economic Outlook: 2017-2027, January 2017, . There is good reason to believe that capital gains were unusually depressed in 2013 due to an increase in the top rate of capital gains tax from 15 to 23.8 per cent. In 2013, capital gains accounted for 26.6% of taxpayers' income with more than $1 million in AGI received, up from 31.7% in 2014 (these calculations apply to net capital gains recorded in Table 1.4, Publication 1304, Individual Tax Returns 2014, Internal Revenue Service, . Here the average rate of income tax is defined as income tax paid gross income. Banner Image Attribution: Adobe Stock, Natalia Bratslavskaya Was this page useful to you? Thank you! The Tax Foundation is working to provide an in-depth analysis of tax policy. Our work depends on support from members of the public like you. Could you contribute to our work? Contribute to the tax fund share this article! Let us know how we can better serve you! We work hard to make our analysis as useful as possible. Could you tell us more about how we can do better? Give Us Feedback Feedback

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