

Summary of Federal Individual Income Tax Data

Updated July 2009

The source for the following charts is the Internal Revenue Service, <http://www.irs.gov/taxstats/indtaxstats/article/0,,id=133521,00.html> ("Individual Income Tax Returns with Positive Adjusted Gross Income (AGI) Returns Classified by Tax Percentile - Early Release")

Number of Federal Individual Income Tax Returns Filed 1980-2007

Year	Total	Top 0.1%	Between .1% & 1%	Top 1%	Between 1% & 2%	Top 2%	Between 2% & 3%	Top 3%	Between 3% & 4%	Top 4%	Between 4% & 5%	Between 2% & 5%	Top 5%	Between 6% & 10%	Top 10%	Between 11% & 25%	Top 25%	Between 26% & 50%	Top 50%	Bottom 50%	
1980	93,238,823			932,388									3,729,553	4,661,941	4,661,941	9,323,882	13,985,824	23,309,706	23,309,705	46,619,411	46,619,412
1981	94,586,878			945,869									3,783,475	4,729,344	4,729,344	9,458,688	14,188,031	23,646,719	23,646,720	47,293,439	47,293,439
1982	94,426,498			944,265									3,777,060	4,721,325	4,721,325	9,442,650	14,163,974	23,606,624	23,606,625	47,213,249	47,213,249
1983	95,330,713			953,307									3,813,229	4,766,536	4,766,535	9,533,071	14,299,607	23,832,678	23,832,678	47,665,356	47,665,357
1984	98,436,000			984,350									3,937,400	4,921,750	4,921,750	9,843,500	14,765,250	24,608,750	24,608,750	49,217,500	49,218,500
1985	100,625,484			1,006,255									4,025,019	5,031,274	5,031,274	10,062,548	15,093,823	25,156,371	25,156,371	50,312,742	50,312,742
1986	102,087,623			1,020,876									4,083,505	5,104,381	5,104,381	10,208,762	15,313,144	25,521,906	25,521,905	51,043,811	51,043,812
Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable																					
1987	106,154,761			1,061,548									4,246,190	5,307,738	5,307,738	10,615,476	15,923,214	26,538,690	26,538,690	53,077,380	53,077,381
1988	108,872,859			1,088,729									4,354,914	5,443,643	5,443,643	10,887,286	16,330,928	27,218,214	27,218,215	54,436,429	54,436,430
1989	111,312,721			1,113,127									4,452,509	5,565,636	5,565,636	11,131,272	16,696,909	27,828,181	27,828,180	55,656,361	55,656,360
1990	112,812,262			1,128,123									4,512,490	5,640,613	5,640,613	11,281,226	16,921,840	28,203,066	28,203,066	56,406,132	56,406,130
1991	113,804,104			1,138,041									4,552,164	5,690,205	5,690,205	11,380,410	17,070,616	28,451,026	28,451,026	56,902,052	56,902,052
1992	112,652,759			1,126,528									4,506,110	5,632,638	5,632,638	11,265,276	16,897,914	28,163,190	28,163,190	56,326,380	56,326,379
1993	113,681,387			1,136,814									4,547,255	5,684,069	5,684,070	11,368,139	17,052,208	28,420,347	28,420,347	56,840,694	56,840,693
1994	114,989,920			1,149,899									4,599,597	5,749,496	5,749,496	11,498,992	17,248,488	28,747,480	28,747,480	57,494,960	57,494,960
1995	117,274,186			1,172,742									4,690,967	5,863,709	5,863,710	11,727,419	17,591,127	29,318,546	29,318,547	58,637,093	58,637,093
1996	119,441,767			1,194,418									4,777,670	5,972,088	5,972,089	11,944,177	17,916,265	29,860,442	29,860,442	59,720,884	59,720,883
1997	121,503,284			1,215,033									4,860,131	6,075,164	6,075,164	12,150,328	18,225,493	30,375,821	30,375,821	60,751,642	60,751,642
1998	123,775,831			1,237,758									4,951,034	6,188,792	6,188,791	12,377,583	18,566,375	30,943,958	30,943,957	61,887,915	61,887,916
1999	126,008,974			1,260,090									5,040,359	6,300,449	6,300,448	12,600,897	18,901,347	31,502,244	31,502,243	63,004,487	63,004,487
2000	128,227,143			1,282,271									5,129,086	6,411,357	6,411,357	12,822,714	19,234,072	32,056,786	32,056,786	64,113,572	64,113,571
2001	128,817,051	128,817	1,159,354	1,288,171	1,288,170	2,576,341	1,288,171	3,864,512	1,288,170	5,152,682	1,288,171	5,152,682	6,440,853	6,440,852	12,881,705	19,322,558	32,204,263	32,204,263	64,408,526	64,408,525	
2002	128,323,986	128,324	1,154,916	1,283,240	1,283,240	2,566,480	1,283,240	3,849,720	1,283,239	5,132,959	1,283,240	5,132,959	6,416,199	6,416,200	12,832,399	19,248,598	32,080,997	32,080,996	64,161,993	64,161,993	
2003	128,609,786	128,610	1,157,488	1,286,098	1,286,098	2,572,196	1,286,098	3,858,294	1,286,097	5,144,391	1,286,098	5,144,391	6,430,489	6,430,490	12,860,979	19,291,468	32,152,447	32,152,446	64,304,893	64,304,893	
2004	130,371,156	130,371	1,173,341	1,303,712	1,303,711	2,607,423	1,303,712	3,911,135	1,303,711	5,214,846	1,303,712	5,214,846	6,518,558	6,518,558	13,037,116	19,555,673	32,592,789	32,592,789	65,185,578	65,185,578	
2005	132,611,637	132,612	1,193,504	1,326,116	1,326,117	2,652,233	1,326,116	3,978,349	1,326,116	5,304,465	1,326,117	5,304,466	6,630,582	6,630,582	13,261,164	19,891,745	33,152,909	33,152,910	66,305,819	66,305,818	
2006	135,719,160	135,719	1,221,473	1,357,192	1,357,191	2,714,383	1,357,192	4,071,575	1,357,191	5,428,766	1,357,192	5,428,766	6,785,958	6,785,958	13,571,916	20,357,874	33,929,790	33,929,790	67,859,580	67,859,580	
2007	141,070,971	141,071	1,269,639	1,410,710	1,410,709	2,821,419	1,410,710	4,232,129	1,410,710	5,642,839	1,410,710	5,642,839	7,053,549	7,053,548	14,107,097	21,160,646	35,267,743	35,267,743	70,535,486	70,535,485	

Source: IRS

Adjusted Gross Income of Taxpayers in Various Income Brackets, 1980-2007 (\$ Millions)

Year	Total	Top 0.1%	Between .1% & 1%	Top 1%	Between 1% & 2%	Top 2%	Between 2% & 3%	Top 3%	Between 3% & 4%	Top 4%	Between 4% & 5%	Between 2% & 5%	Top 5%	Between 6% & 10%	Top 10%	Between 11% & 25%	Top 25%	Between 26% & 50%	Top 50%	Bottom 50%	
1980	1,626,555			137,668									204,122	341,790	180,895	522,685	399,615	922,300	416,678	1,338,978	287,577

1981	1,791,116			148,722										223,449	372,171	200,548	572,719	442,287	1,015,006	458,261	1,473,267	317,849
1982	1,875,872			167,109										231,080	398,189	206,970	605,159	460,082	1,065,241	478,393	1,543,634	332,238
1983	1,969,600			182,895										245,267	428,162	217,499	645,661	481,358	1,127,019	498,268	1,625,287	344,313
1984	2,173,228			209,899										272,367	482,266	240,286	722,552	528,359	1,250,911	543,392	1,794,303	378,925
1985	2,343,989			235,095										296,277	531,372	260,109	791,481	567,379	1,358,860	580,491	1,939,351	404,638
1986	2,524,124			285,197										323,270	608,467	278,043	886,510	603,663	1,490,173	613,396	2,103,569	420,555
Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable																						
1987	2,813,728			346,635										375,586	722,221	316,000	1,038,221	671,168	1,709,389	664,480	2,373,869	439,859
1988	3,124,156			473,527										417,175	890,702	341,834	1,232,536	718,324	1,950,860	707,005	2,657,865	466,291
1989	3,298,858			468,079										450,342	918,421	368,118	1,286,539	767,939	2,054,478	750,757	2,805,235	493,623
1990	3,451,237			483,252										470,085	953,337	384,695	1,338,032	806,145	2,144,177	788,360	2,932,537	518,700
1991	3,516,142			456,603										486,747	943,350	399,852	1,343,202	831,563	2,174,765	809,238	2,984,003	532,139
1992	3,680,552			523,586										507,507	1,031,093	412,691	1,443,784	855,617	2,299,401	831,999	3,131,400	549,152
1993	3,775,578			520,586										527,666	1,048,252	426,211	1,474,463	883,490	2,357,953	854,346	3,212,299	563,279
1994	3,961,146			546,700										556,384	1,103,084	449,121	1,552,205	928,869	2,481,074	890,278	3,371,352	589,794
1995	4,244,607			619,610										603,113	1,222,723	481,790	1,704,513	985,307	2,689,820	937,722	3,627,542	617,065
1996	4,590,527			736,545										657,260	1,393,805	515,344	1,909,149	1,043,488	2,952,637	991,746	3,944,383	646,144
1997	5,023,457			872,826										724,281	1,597,107	554,294	2,151,401	1,116,199	3,267,600	1,060,392	4,327,992	695,465
1998	5,469,211			1,010,245										786,402	1,796,647	597,069	2,393,716	1,195,884	3,589,600	1,131,830	4,721,430	747,781
1999	5,909,329			1,152,820										858,943	2,011,763	641,072	2,652,835	1,274,473	3,927,308	1,198,856	5,126,164	783,165
2000	6,423,977			1,336,773										930,630	2,267,403	687,983	2,955,386	1,358,400	4,313,786	1,275,969	5,589,755	834,222
2001	6,241,036	505,752	588,544	1,094,296	306,286	1,400,582	229,989	1,630,571	193,322	1,823,893	172,599	902,196	1,996,492	694,097	2,690,589	1,380,445	4,071,034	1,308,252	5,379,286	861,750		
2002	6,113,778	431,644	554,137	985,781	295,882	1,281,663	224,128	1,505,791	191,318	1,697,109	170,678	882,006	1,867,787	685,688	2,553,475	1,382,029	3,935,504	1,308,525	5,244,029	869,749		
2003	6,287,586	476,041	578,526	1,054,567	305,110	1,359,677	230,084	1,589,761	195,696	1,785,457	175,219	906,109	1,960,676	702,794	2,663,470	1,414,757	4,078,227	1,329,624	5,407,851	879,735		
2004	6,875,123	628,522	677,895	1,306,417	340,589	1,647,006	252,562	1,899,568	212,228	2,111,796	187,799	993,178	2,299,595	749,680	3,049,275	1,497,126	4,546,401	1,406,380	5,952,781	922,342		
2005	7,507,958	799,403	792,308	1,591,711	380,555	1,972,266	277,858	2,250,124	230,963	2,481,087	202,847	1,092,223	2,683,934	803,076	3,487,010	1,582,445	5,069,455	1,475,369	6,544,824	963,134		
2006	8,122,040	911,054	880,832	1,791,886	413,758	2,205,644	301,721	2,507,365	250,469	2,757,834	219,880	1,185,828	2,977,714	865,430	3,843,144	1,692,686	5,535,830	1,569,769	7,105,599	1,016,441		
2007	8,798,500	1,049,358	958,901	2,008,259	450,747	2,459,006	326,326	2,785,332	270,973	3,056,305	238,237	1,286,283	3,294,542	933,297	4,227,839	1,817,515	6,045,354	1,674,859	7,720,213	1,078,287		

Source: IRS

Total Income Tax after Credits, 1980-2007 (\$ Millions)

Year	Total	Between		Between		Between		Between		Between		Between		Between		Between		Between		Bottom		
		Top 0.1%	.1% & 1%	Top 1%	1% & 2%	Top 2%	2% & 3%	Top 3%	3% & 4%	Top 4%	4% & 5%	2% & 5%	Top 5%	6% & 10%	Top 10%	11% & 25%	Top 25%	26% & 50%	Top 50%	50%		
1980	249,077			47,456										44,307	91,763	30,991	122,754	59,125	181,879	49,646	231,525	17,552
1981	282,298			49,622										49,344	98,966	36,428	135,394	68,674	204,068	57,195	261,263	21,035
1982	276,076			52,526										47,227	99,753	34,383	134,136	66,022	200,158	55,635	255,793	20,283
1983	271,645			55,195										46,033	101,228	33,804	135,032	63,535	198,567	53,600	252,167	19,478
1984	297,376			62,794										50,153	112,947	37,418	150,365	68,172	218,537	56,970	275,507	21,869
1985	321,916			70,209										54,641	124,850	40,802	165,652	72,767	238,419	60,423	298,842	23,074
1986	366,979			94,491										61,749	156,240	44,463	200,703	78,273	278,976	64,313	343,289	23,690
Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable																						
1987	369,046			91,559										68,083	159,642	45,588	205,230	78,627	283,857	62,798	346,655	22,391
1988	412,761			113,841										74,462	188,303	48,108	236,411	84,886	321,297	67,848	389,145	23,616
1989	432,838			109,259										80,929	190,188	51,270	241,458	92,800	334,258	73,341	407,599	25,239
1990	447,061			112,338										82,750	195,088	52,426	247,514	96,826	344,340	76,735	421,075	25,986
1991	448,349			111,267										83,213	194,480	55,802	250,282	96,229	346,511	77,248	423,759	24,590
1992	476,163			131,156										87,323	218,479	57,734	276,213	97,487	373,700	78,370	452,070	24,093
1993	502,720			145,836										92,247	238,083	59,725	297,808	100,708	398,516	80,047	478,563	24,157

1994	534,754			154,337										99,769	254,106	63,796	317,902	107,500	425,402	83,854	509,256	25,498
1995	588,331			178,035										109,706	287,741	69,661	357,402	115,406	472,808	88,417	561,225	27,106
1996	658,124			212,626										122,807	335,433	75,971	411,404	123,760	535,164	94,520	629,684	28,440
1997	727,303			241,239										136,002	377,241	82,398	459,639	134,368	594,007	102,154	696,161	31,142
1998	788,452			274,009										150,497	424,506	88,330	512,836	139,128	651,964	103,276	755,240	33,212
1999	877,292			317,419										169,045	486,464	96,538	583,002	149,888	732,890	109,278	842,168	35,124
2000	980,521			366,929										186,741	553,670	106,480	660,150	163,556	823,706	118,473	942,179	38,342
2001	887,882	142,616	158,282	300,898	65,953	366,851	43,318	410,169	33,906	444,075	28,748	171,925	472,823	103,340	576,163	159,890	736,053	116,589	852,642	116,589	852,642	35,240
2002	796,862	122,975	145,633	268,608	61,026	329,634	40,136	369,770	31,892	401,662	27,018	160,072	428,680	95,132	523,812	144,746	668,558	100,405	768,963	100,405	768,963	27,899
2003	747,939	117,275	139,065	256,340	58,281	314,621	37,623	352,244	29,472	381,716	24,881	150,257	406,597	85,855	492,452	134,928	627,380	94,647	722,027	94,647	722,027	25,912
2004	831,890	145,118	161,784	306,902	67,070	373,972	42,416	416,388	32,134	448,522	26,702	168,322	475,224	92,049	567,273	138,642	705,915	98,556	804,471	98,556	804,471	27,419
2005	934,703	180,008	188,124	368,132	76,878	445,010	47,997	493,007	35,785	528,792	28,967	189,627	557,759	99,326	657,085	146,687	803,772	102,256	906,028	102,256	906,028	28,675
2006	1,023,739	200,281	208,088	408,369	84,176	492,545	52,008	544,553	39,180	583,733	31,947	207,311	615,680	109,060	724,740	158,413	883,153	110,023	993,176	110,023	993,176	30,563
2007	1,115,504	225,239	225,687	450,926	92,121	543,047	56,512	599,559	42,050	641,609	34,684	225,367	676,293	118,139	794,432	171,443	965,875	117,368	1,083,243	117,368	1,083,243	32,261

Source: IRS

Adjusted Gross Income Shares, 1980-2007 (Percent of total AGI earned by each group)

Year	Total	Between		Top 1%	Between		Between		Top 4%	Between		Between		Between		Between		Top 50%	Bottom 50%		
		Top 0.1%	.1% & 1%		1% & 2%	Top 2%	2% & 3%	Top 3%		3% & 4%	Top 4%	4% & 5%	2% & 5%	Top 5%	6% & 10%	Top 10%	11% & 25%			Top 25%	26% & 50%
1980	100%			8.46%									12.55%	21.01%	11.12%	32.13%	24.57%	56.70%	25.62%	82.32%	17.68%
1981	100%			8.30%									12.48%	20.78%	11.20%	31.98%	24.69%	56.67%	25.59%	82.25%	17.75%
1982	100%			8.91%									12.32%	21.23%	11.03%	32.26%	24.53%	56.79%	25.50%	82.29%	17.71%
1983	100%			9.29%									12.45%	21.74%	11.04%	32.78%	24.44%	57.22%	25.30%	82.52%	17.48%
1984	100%			9.66%									12.53%	22.19%	11.06%	33.25%	24.31%	57.56%	25.00%	82.56%	17.44%
1985	100%			10.03%									12.64%	22.67%	11.10%	33.77%	24.21%	57.97%	24.77%	82.74%	17.26%
1986	100%			11.30%									12.81%	24.11%	11.02%	35.12%	23.92%	59.04%	24.30%	83.34%	16.66%
Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable																					
1987	100%			12.32%									13.35%	25.67%	11.23%	36.90%	23.85%	60.75%	23.62%	84.37%	15.63%
1988	100%			15.16%									13.35%	28.51%	10.94%	39.45%	22.99%	62.44%	22.63%	85.07%	14.93%
1989	100%			14.19%									13.65%	27.84%	11.16%	39.00%	23.28%	62.28%	22.76%	85.04%	14.96%
1990	100%			14.00%									13.62%	27.62%	11.15%	38.77%	23.36%	62.13%	22.84%	84.97%	15.03%
1991	100%			12.99%									13.84%	26.83%	11.37%	38.20%	23.65%	61.85%	23.01%	84.87%	15.13%
1992	100%			14.23%									13.79%	28.01%	11.21%	39.23%	23.25%	62.47%	22.61%	85.08%	14.92%
1993	100%			13.79%									13.98%	27.76%	11.29%	39.05%	23.40%	62.45%	22.63%	85.08%	14.92%
1994	100%			13.80%									14.05%	27.85%	11.34%	39.19%	23.45%	62.64%	22.48%	85.11%	14.89%
1995	100%			14.60%									14.21%	28.81%	11.35%	40.16%	23.21%	63.37%	22.09%	85.46%	14.54%
1996	100%			16.04%									14.32%	30.36%	11.23%	41.59%	22.73%	64.32%	21.60%	85.92%	14.08%
1997	100%			17.38%									14.42%	31.79%	11.03%	42.83%	22.22%	65.05%	21.11%	86.16%	13.84%
1998	100%			18.47%									14.38%	32.85%	10.92%	43.77%	21.87%	65.63%	20.69%	86.33%	13.67%
1999	100%			19.51%									14.54%	34.04%	10.85%	44.89%	21.57%	66.46%	20.29%	86.75%	13.25%
2000	100%			20.81%									14.49%	35.30%	10.71%	46.01%	21.15%	67.15%	19.86%	87.01%	12.99%
2001	100%	8.10%	9.43%	17.53%	4.91%	22.44%	3.69%	26.13%	3.10%	29.22%	2.77%	14.46%	31.99%	11.12%	43.11%	22.12%	65.23%	20.96%	86.19%	13.81%	
2002	100%	7.06%	9.06%	16.12%	4.84%	20.96%	3.67%	24.63%	3.13%	27.76%	2.79%	14.43%	30.55%	11.22%	41.77%	22.61%	64.37%	21.40%	85.77%	14.23%	
2003	100%	7.57%	9.20%	16.77%	4.85%	21.62%	3.66%	25.28%	3.11%	28.40%	2.79%	14.41%	31.18%	11.18%	42.36%	22.50%	64.86%	21.15%	86.01%	13.99%	
2004	100%	9.14%	9.86%	19.00%	4.95%	23.96%	3.67%	27.63%	3.09%	30.72%	2.73%	14.45%	33.45%	10.90%	44.35%	21.78%	66.13%	20.46%	86.58%	13.42%	
2005	100%	10.65%	10.55%	21.20%	5.07%	26.27%	3.70%	29.97%	3.08%	33.05%	2.70%	14.55%	35.75%	10.70%	46.44%	21.08%	67.52%	19.65%	87.17%	12.83%	
2006	100%	11.22%	10.84%	22.06%	5.09%	27.16%	3.71%	30.87%	3.08%	33.95%	2.71%	14.60%	36.66%	10.66%	47.32%	20.84%	68.16%	19.33%	87.49%	12.51%	
2007	100%	11.93%	10.90%	22.83%	5.12%	27.95%	3.71%	31.66%	3.08%	34.74%	2.71%	14.62%	37.44%	10.61%	48.05%	20.66%	68.71%	19.04%	87.74%	12.26%	

Total Income Tax Shares, 1980-2007 (Percent of federal income tax paid by each group)

Year	Total	Between Top 0.1% .1% & 1%	Between Top 1% 1% & 2%	Between Top 2% 2% & 3%	Between Top 3% 3% & 4%	Between Top 4% 4% & 5%	Between Top 5% 5% & 6%	Between Top 6% 6% & 7%	Between Top 7% 7% & 8%	Between Top 8% 8% & 9%	Between Top 9% 9% & 10%	Between Top 10% 10% & 11%	Between Top 11% 11% & 12%	Between Top 12% 12% & 13%	Between Top 13% 13% & 14%	Between Top 14% 14% & 15%	Between Top 15% 15% & 16%	Between Top 16% 16% & 17%	Between Top 17% 17% & 18%	Between Top 18% 18% & 19%	Between Top 19% 19% & 20%	Between Top 20% 20% & 21%	Between Top 21% 21% & 22%	Between Top 22% 22% & 23%	Between Top 23% 23% & 24%	Between Top 24% 24% & 25%	Between Top 25% 25% & 26%	Between Top 26% 26% & 27%	Between Top 27% 27% & 28%	Between Top 28% 28% & 29%	Between Top 29% 29% & 30%	Between Top 30% 30% & 31%	Between Top 31% 31% & 32%	Between Top 32% 32% & 33%	Between Top 33% 33% & 34%	Between Top 34% 34% & 35%	Between Top 35% 35% & 36%	Between Top 36% 36% & 37%	Between Top 37% 37% & 38%	Between Top 38% 38% & 39%	Between Top 39% 39% & 40%	Between Top 40% 40% & 41%	Between Top 41% 41% & 42%	Between Top 42% 42% & 43%	Between Top 43% 43% & 44%	Between Top 44% 44% & 45%	Between Top 45% 45% & 46%	Between Top 46% 46% & 47%	Between Top 47% 47% & 48%	Between Top 48% 48% & 49%	Between Top 49% 49% & 50%	Between Top 50% 50% & 51%	Between Top 51% 51% & 52%	Between Top 52% 52% & 53%	Between Top 53% 53% & 54%	Between Top 54% 54% & 55%	Between Top 55% 55% & 56%	Between Top 56% 56% & 57%	Between Top 57% 57% & 58%	Between Top 58% 58% & 59%	Between Top 59% 59% & 60%	Between Top 60% 60% & 61%	Between Top 61% 61% & 62%	Between Top 62% 62% & 63%	Between Top 63% 63% & 64%	Between Top 64% 64% & 65%	Between Top 65% 65% & 66%	Between Top 66% 66% & 67%	Between Top 67% 67% & 68%	Between Top 68% 68% & 69%	Between Top 69% 69% & 70%	Between Top 70% 70% & 71%	Between Top 71% 71% & 72%	Between Top 72% 72% & 73%	Between Top 73% 73% & 74%	Between Top 74% 74% & 75%	Between Top 75% 75% & 76%	Between Top 76% 76% & 77%	Between Top 77% 77% & 78%	Between Top 78% 78% & 79%	Between Top 79% 79% & 80%	Between Top 80% 80% & 81%	Between Top 81% 81% & 82%	Between Top 82% 82% & 83%	Between Top 83% 83% & 84%	Between Top 84% 84% & 85%	Between Top 85% 85% & 86%	Between Top 86% 86% & 87%	Between Top 87% 87% & 88%	Between Top 88% 88% & 89%	Between Top 89% 89% & 90%	Between Top 90% 90% & 91%	Between Top 91% 91% & 92%	Between Top 92% 92% & 93%	Between Top 93% 93% & 94%	Between Top 94% 94% & 95%	Between Top 95% 95% & 96%	Between Top 96% 96% & 97%	Between Top 97% 97% & 98%	Between Top 98% 98% & 99%	Between Top 99% 99% & 100%	Bottom 50%
1980	100%		19.05%								17.79%	36.84%	12.44%	49.28%	23.74%	73.02%	19.93%	92.95%	7.05%																																																																																			
1981	100%		17.58%								17.48%	35.06%	12.90%	47.96%	24.33%	72.29%	20.26%	92.55%	7.45%																																																																																			
1982	100%		19.03%								17.11%	36.13%	12.45%	48.59%	23.91%	72.50%	20.15%	92.65%	7.35%																																																																																			
1983	100%		20.32%								16.95%	37.26%	12.44%	49.71%	23.39%	73.10%	19.73%	92.83%	7.17%																																																																																			
1984	100%		21.12%								16.87%	37.98%	12.58%	50.56%	22.92%	73.49%	19.16%	92.65%	7.35%																																																																																			
1985	100%		21.81%								16.97%	38.78%	12.67%	51.46%	22.60%	74.06%	18.77%	92.83%	7.17%																																																																																			
1986	100%		25.75%								16.83%	42.57%	12.12%	54.69%	21.33%	76.02%	17.52%	93.54%	6.46%																																																																																			
Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable																																																																																																						
1987	100%		24.81%								18.45%	43.26%	12.35%	55.61%	21.31%	76.92%	17.02%	93.93%	6.07%																																																																																			
1988	100%		27.58%								18.04%	45.62%	11.66%	57.28%	20.57%	77.84%	16.44%	94.28%	5.72%																																																																																			
1989	100%		25.24%								18.70%	43.94%	11.85%	55.78%	21.44%	77.22%	16.94%	94.17%	5.83%																																																																																			
1990	100%		25.13%								18.51%	43.64%	11.73%	55.36%	21.66%	77.02%	17.16%	94.19%	5.81%																																																																																			
1991	100%		24.82%								18.56%	43.38%	12.45%	55.82%	21.46%	77.29%	17.23%	94.52%	5.48%																																																																																			
1992	100%		27.54%								18.34%	45.88%	12.12%	58.01%	20.47%	78.48%	16.46%	94.94%	5.06%																																																																																			
1993	100%		29.01%								18.35%	47.36%	11.88%	59.24%	20.03%	79.27%	15.92%	95.19%	4.81%																																																																																			
1994	100%		28.86%								18.66%	47.52%	11.93%	59.45%	20.10%	79.55%	15.68%	95.23%	4.77%																																																																																			
1995	100%		30.26%								18.65%	48.91%	11.84%	60.75%	19.62%	80.36%	15.03%	95.39%	4.61%																																																																																			
1996	100%		32.31%								18.66%	50.97%	11.54%	62.51%	18.80%	81.32%	14.36%	95.68%	4.32%																																																																																			
1997	100%		33.17%								18.70%	51.87%	11.33%	63.20%	18.47%	81.67%	14.05%	95.72%	4.28%																																																																																			
1998	100%		34.75%								19.09%	53.84%	11.20%	65.04%	17.65%	82.69%	13.10%	95.79%	4.21%																																																																																			
1999	100%		36.18%								19.27%	55.45%	11.00%	66.45%	17.09%	83.54%	12.46%	96.00%	4.00%																																																																																			
2000	100%		37.42%								19.05%	56.47%	10.86%	67.33%	16.68%	84.01%	12.08%	96.09%	3.91%																																																																																			
2001	100%	16.06%	17.83%	33.89%	7.43%	41.32%	4.88%	46.20%	3.82%	50.02%	3.24%	19.36%	53.25%	11.64%	64.89%	18.01%	82.90%	13.13%	96.03%	3.97%																																																																																		
2002	100%	15.43%	18.28%	33.71%	7.66%	41.37%	5.04%	46.40%	4.00%	50.41%	3.39%	20.09%	53.80%	11.94%	65.73%	18.16%	83.90%	12.60%	96.50%	3.50%																																																																																		
2003	100%	15.68%	18.59%	34.27%	7.79%	42.07%	5.03%	47.10%	3.94%	51.04%	3.33%	20.09%	54.36%	11.48%	65.84%	18.04%	83.88%	12.65%	96.54%	3.46%																																																																																		
2004	100%	17.44%	19.45%	36.89%	8.06%	44.95%	5.10%	50.05%	3.86%	53.92%	3.21%	20.23%	57.13%	11.07%	68.19%	16.67%	84.86%	11.85%	96.70%	3.30%																																																																																		
2005	100%	19.26%	20.13%	39.38%	8.22%	47.61%	5.14%	52.74%	3.83%	56.57%	3.10%	20.29%	59.67%	10.63%	70.30%	15.69%	85.99%	10.94%	96.93%	3.07%																																																																																		
2006	100%	19.56%	20.33%	39.89%	8.22%	48.11%	5.08%	53.19%	3.83%	57.02%	3.12%	20.25%	60.14%	10.65%	70.79%	15.47%	86.27%	10.75%	97.01%	2.99%																																																																																		
2007	100%	20.19%	20.23%	40.42%	8.26%	48.68%	5.07%	53.75%	3.77%	57.52%	3.11%	20.20%	60.63%	10.59%	71.22%	15.37%	86.59%	10.52%	97.11%	2.89%																																																																																		

Source: IRS

Dollar Cut-Off, 1980-2007 (Minimum AGI for tax return to fall into various percentiles)

Year	Total	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%	Top 5%	Top 10%	Top 25%	Top 50%
1980	0		\$80,580				\$43,792	\$35,070	\$23,606	\$12,936
1981	0		\$85,428				\$47,845	\$38,283	\$25,655	\$14,000
1982	0		\$89,388				\$49,284	\$39,676	\$27,027	\$14,539
1983	0		\$93,512				\$51,553	\$41,222	\$27,827	\$15,044
1984	0		\$100,889				\$55,423	\$43,956	\$29,360	\$15,998
1985	0		\$108,134				\$58,883	\$46,322	\$30,928	\$16,688
1986	0		\$118,818				\$62,377	\$48,656	\$32,242	\$17,302
Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line not strictly comparable										
1987	0		\$139,289				\$68,414	\$52,921	\$33,983	\$17,768

1988	0		\$157,136					\$72,735	\$55,437	\$35,398	\$18,367
1989	0		\$163,869					\$76,933	\$58,263	\$36,839	\$18,993
1990	0		\$167,421					\$79,064	\$60,287	\$38,080	\$19,767
1991	0		\$170,139					\$81,720	\$61,944	\$38,929	\$20,097
1992	0		\$181,904					\$85,103	\$64,457	\$40,378	\$20,803
1993	0		\$185,715					\$87,386	\$66,077	\$41,210	\$21,179
1994	0		\$195,726					\$91,226	\$68,753	\$42,742	\$21,802
1995	0		\$209,406					\$96,221	\$72,094	\$44,207	\$22,344
1996	0		\$227,546					\$101,141	\$74,986	\$45,757	\$23,174
1997	0		\$250,736					\$108,048	\$79,212	\$48,173	\$24,393
1998	0		\$269,496					\$114,729	\$83,220	\$50,607	\$25,491
1999	0		\$293,415					\$120,846	\$87,682	\$52,965	\$26,415
2000	0		\$313,469					\$128,336	\$92,144	\$55,225	\$27,682
2001	0	\$1,324,487	\$292,913	\$199,620	\$161,491	\$140,721	\$127,904	\$92,754	\$56,085	\$28,528	\$28,528
2002	0	\$1,191,673	\$285,424	\$193,600	\$159,364	\$139,997	\$126,525	\$92,663	\$56,401	\$28,654	\$28,654
2003	0	\$1,262,760	\$295,495	\$198,413	\$162,893	\$142,928	\$130,080	\$94,891	\$57,343	\$29,019	\$29,019
2004	0	\$1,548,941	\$328,049	\$216,491	\$175,495	\$152,344	\$137,056	\$99,112	\$60,041	\$30,122	\$30,122
2005	0	\$1,848,791	\$364,657	\$236,741	\$188,534	\$162,297	\$145,283	\$103,912	\$62,068	\$30,881	\$30,881
2006	0	\$2,044,689	\$388,806	\$250,869	\$199,799	\$171,579	\$153,542	\$108,904	\$64,702	\$31,987	\$31,987
2007	0	\$2,155,365	\$410,096	\$261,166	\$207,560	\$178,965	\$160,041	\$113,018	\$66,532	\$32,879	\$32,879

Source: IRS

Average Tax Rate, 1980-2007 (Percent of AGI paid in income taxes)

Year	Total	Top 0.1%	Between .1% & 1%	Top 1%	Between 1% & 2%	Top 2%	Between 2% & 3%	Top 3%	Between 3% & 4%	Top 4%	Between 4% & 5%	Between 5% & 6%	Top 5%	Between 6% & 10%	Top 10%	Between 11% & 25%	Top 25%	Between 26% & 50%	Top 50%	Bottom 50%	
1980	15.31%			34.47%									21.71%	26.85%	17.13%	23.49%	14.80%	19.72%	11.91%	17.29%	6.10%
1981	15.76%			33.37%									22.08%	26.59%	18.16%	23.64%	15.53%	20.11%	12.48%	17.73%	6.62%
1982	14.72%			31.43%									20.44%	25.05%	16.61%	22.17%	14.35%	18.79%	11.63%	16.57%	6.10%
1983	13.79%			30.18%									18.77%	23.64%	15.54%	20.91%	13.20%	17.62%	10.76%	15.52%	5.66%
1984	13.68%			29.92%									18.41%	23.42%	15.57%	20.81%	12.90%	17.47%	10.48%	15.35%	5.77%
1985	13.73%			29.86%									18.44%	23.50%	15.69%	20.93%	12.83%	17.55%	10.41%	15.41%	5.70%
1986	14.54%			33.13%									19.10%	25.68%	15.99%	22.64%	12.97%	18.72%	10.48%	16.32%	5.63%
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%									18.13%	22.10%	14.43%	19.77%	11.71%	16.61%	9.45%	14.60%	5.09%
1988	13.21%			24.04%									17.85%	21.14%	14.07%	19.18%	11.82%	16.47%	9.60%	14.64%	5.06%
1989	13.12%			23.34%									17.97%	20.71%	13.93%	18.77%	12.08%	16.27%	9.77%	14.53%	5.11%
1990	12.95%			23.25%									17.60%	20.46%	13.63%	18.50%	12.01%	16.06%	9.73%	14.36%	5.01%
1991	12.75%			24.37%									17.10%	20.62%	13.96%	18.63%	11.57%	15.93%	9.55%	14.20%	4.62%
1992	12.94%			25.05%									17.21%	21.19%	13.99%	19.13%	11.39%	16.25%	9.42%	14.44%	4.39%
1993	13.32%			28.01%									17.48%	22.71%	14.01%	20.20%	11.40%	16.90%	9.37%	14.90%	4.29%
1994	13.50%			28.23%									17.93%	23.04%	14.20%	20.48%	11.57%	17.15%	9.42%	15.11%	4.32%
1995	13.86%			28.73%									18.19%	23.53%	14.46%	20.97%	11.71%	17.58%	9.43%	15.47%	4.39%
1996	14.34%			28.87%									18.68%	24.07%	14.74%	21.55%	11.86%	18.12%	9.53%	15.96%	4.40%
1997	14.48%			27.64%									18.78%	23.62%	14.87%	21.36%	12.04%	18.18%	9.63%	16.09%	4.48%
1998	14.42%			27.12%									19.14%	23.63%	14.79%	21.42%	11.63%	18.16%	9.12%	16.00%	4.44%
1999	14.85%			27.53%									19.68%	24.18%	15.06%	21.98%	11.76%	18.66%	9.12%	16.43%	4.48%
2000	15.26%			27.45%									20.07%	24.42%	15.48%	22.34%	12.04%	19.09%	9.28%	16.86%	4.60%

2001	14.23%	28.20%	26.89%	27.50%	21.53%	26.19%	18.83%	25.15%	17.54%	24.35%	16.66%	19.06%	23.68%	14.89%	21.41%	11.58%	18.08%	8.91%	15.85%	4.09%
2002	13.03%	28.49%	26.28%	27.25%	20.63%	25.72%	17.91%	24.56%	16.67%	23.67%	15.83%	18.15%	22.95%	13.87%	20.51%	10.47%	16.99%	7.67%	14.66%	3.21%
2003	11.90%	24.64%	24.04%	24.31%	19.10%	23.14%	16.35%	22.16%	15.06%	21.38%	14.20%	16.58%	20.74%	12.22%	18.49%	9.54%	15.38%	7.12%	13.35%	2.95%
2004	12.10%	23.09%	23.87%	23.49%	19.69%	22.71%	16.79%	21.92%	15.14%	21.24%	14.22%	16.95%	20.67%	12.28%	18.60%	9.26%	15.53%	7.01%	13.51%	2.97%
2005	12.45%	22.52%	23.74%	23.13%	20.20%	22.56%	17.27%	21.91%	15.49%	21.31%	14.28%	17.36%	20.78%	12.37%	18.84%	9.27%	15.86%	6.93%	13.84%	2.98%
2006	12.60%	21.98%	23.62%	22.79%	20.34%	22.33%	17.24%	21.72%	15.64%	21.17%	14.53%	17.48%	20.68%	12.60%	18.86%	9.36%	15.95%	7.01%	13.98%	3.01%
2007	12.68%	21.46%	23.54%	22.45%	20.44%	22.08%	17.32%	21.53%	15.52%	20.99%	14.56%	17.52%	20.53%	12.66%	18.79%	9.43%	15.98%	7.01%	14.03%	2.99%

Source: IRS

Tax Foundation
 Ph: (202) 4646200
www.taxfoundation.org

