Individual Income Tax Shares and Average Tax Rates, Tax Years 1951–1986

By Janet McCubbin and Fritz Scheuren*

This is the second in a series of articles on the history of individual income tax shares and average tax rates. The first article appeared in the Winter 1988–89 *Bulletin* and covered the years 1916 through 1950 [1]. This brief sequel provides data to complete that time series. A third article, scheduled for publication in the Winter 1989–90 *Bulletin*, will include an overall (but still preliminary) look at income and tax shares for the entire 1916 through 1986 period.

As noted in the first article, all of the data presented in the series have been derived from previously published SOI annual reports. The original information on the number of returns, income and tax by income size class, was extracted from the printed volumes and transferred to computer tape. These data were then manipulated as described below, to produce the tables included here and in the earlier article. A principal goal of this historical treatment is to make available previously published data that would otherwise be difficult to find or inconvenient to use. There are plans to eventually provide all of the data produced on a "floppy" diskette to facilitate their use by outside researchers.

OVERVIEW OF DATA PREPARATION

The data captured from the original SOI publications have been subjected to a number of adjustments designed to overcome some of the problems inherent in using a set of annual cross-sections in a time-series context. Three adjustments were made to the data:

- First, the Consumer Price Index was used to eliminate the influence of the inflation (and deflation) of prices over the period; to this end, all money amounts are presented in 1986 dollars, unless otherwise noted [2] (see Figure A).
- Second, to achieve some measure of comparability over time, attention has been confined to returns with income of $25,000 or more in 1986 dollars. A convention like this is useful for constructing the overall time series, since prior to 1940, the Federal income tax was not a "mass" tax, but was paid only by individuals with fairly high incomes [3].
- Finally, a relatively sophisticated interpolation technique was used to convert the published current dollar income size classes and corresponding aggregate data to a usable constant dollar time series [4].

Six tables summarizing the adjusted data are provided at the end of this article. These generally parallel the tables provided earlier for 1916 to 1950, so that they can be used together to look at the entire period.

Table 1 summarizes, *in current dollars*, the number of returns, income and tax for each year, for *all* individual income tax returns. This table is not adjusted for variations in filing requirements; rather, it simply shows what the published Statistics of Income data would have looked like in the 1951 through 1986 period if they had always been tabulated by the same current dollar income size classes.

Tables 2 through 6 are *in constant dollars* and include only those returns with adjusted gross income (AGI) of $25,000 or more in 1986 dollars. This means that for the percentages of returns, income and tax shown (the top 1 percent of returns, for example), the base is returns with AGI of $25,000 or more in 1986 dollars.

- Table 2 presents selected statistics for groups of returns with *constant tax shares* (10 to 50 percent, in increments of 5) for each year. These statistics include the number of returns in the group, the percentage of returns (with AGI of $25,000 or more) accounted for by the group, adjusted gross income, Federal income tax, mean income before and after tax, the average income tax, the minimum income required for a return to be included in the group, the income share of the group

Figure A.—Consumer Price Index, 1986 = 100.

Year	Index	Year	Index
1951	23.7	1969	33.4
1952	24.2	1970	35.4
1953	24.4	1971	36.9
1954	24.5	1972	38.2
1955	24.4	1973	40.5
1956	24.8	1974	45.0
1957	25.7	1975	49.1
1958	26.4	1976	51.9
1959	26.6	1977	55.3
1960	27.0	1978	59.5
1961	27.3	1979	66.2
1962	27.6	1980	75.2
1963	27.9	1981	82.9
1964	28.3	1982	88.0
1965	28.8	1983	90.9
1966	29.6	1984	94.7
1967	30.5	1985	98.1
1968	31.7	1986	100.0

Source: U.S. Bureau of Labor Statistics, as cited in *Statistical Abstract of the United States*, U.S. Department of Commerce, Bureau of the Census. The index for 1967 = 100 was converted so that 1986 = 100.

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before and after tax, the number of returns per 100,000 of U.S. population, the average income tax rate and the income tax share of the group. All groups are cumulated from the top.

- Table 3 provides the same statistics for groups of returns with *constant income shares* (5 to 50 percent, in increments of 5) for each year.

- Table 4 shows the same statistics again, for *constant percentiles of returns* (1 percent and then 5 to 50 percent, in increments of 5) for each year.

- Table 5 consists of the same data, tabulated by selected *constant dollar* ($25,000 to $1,000,000) *income size classes*. Part VIII of this table may be of particular interest, as it shows the statistics for the entire group of returns under consideration: returns with AGI of $25,000 or more.

- Table 6 depicts the income and tax data tabulated by selected *constant numbers (25 to 200) of returns for each 100,000 of U.S. population*. That is, it shows the statistics for groups of returns representing selected constant percentages (0.025 to 0.20 percent) of the U.S. population.

BASIC REFERENCE GROUP

As noted above, the information in this article is generally limited to returns with income of $25,000 or more in 1986 dollars. For the pre-World War II period, limiting analysis in this way is advantageous as it provides a reasonably stable percentage of the population for study (see Figure B); however, in the post-World War II period this approach does not come close to delineating a constant percentage of the U.S. population, due to the growth in real income over the period [5]. It is primarily for this reason that the use of the data (in their current form) *solely* for analyses of the more recent period is not recommended. While price effects have been accounted for by converting the data to constant dollars and fluctuations in the filing requirement have been circumvented by limiting analysis to returns with income of $25,000 or more, changes in the distribution of real income have not been addressed. The growth in real income is indicated by the increase in the ratio of returns with AGI of $25,000 or more to the U.S. population, over the 1951 to 1986 period (see Figure C).

A better way to study tax shares would be to examine returns that represent a constant portion (the top 1 percent, for example) of the real income distribution for each year; this is what Pechman and others have done [6]. However, as noted in the previously cited article on 1916 to 1950, neither the Census Bureau data on the number of families in the United States, nor the Bureau of Economic Analysis series relating income tax data to data on all personal income in the United States, are available prior to 1940 [7,8]. These series will have to be estimated for earlier years before this more appropriate approach can be applied to the entire set of tax data.

Confining analysis to returns with income of $25,000 or more (in 1986 dollars) does result in a loss of data. For the 1916 to 1950 period, this omission is not a very serious problem. During nearly all of the pre-1940 period, returns with income of $25,000 or more accounted for over 90 percent of the reported income tax liability (see Figure D; 1916 is not shown because all returns filed for 1916 had income of over $25,000 in 1986 dollars.) After a steep drop in the 1940's, the percentage of the total tax liability accounted for by this group began to rise, but not to the 90 percent level of the earlier years. In the 1951 to 1986 period, however, returns with $25,000 or more still accounted for an average of over three-fourths of the tax liability reported for each year (see Figure E).

Trends in tax liability over the entire 1916 to 1986 period are shown in Figures F and G, where average tax rates for returns with $25,000 or more are compared to those for all returns. In the early period (1916 to 1950), the two average tax rates generally move together. During 1940 to 1944, however, average tax rates increased dramatically; these rate increases were much larger for returns with income of $25,000 or more. Tax rates for both groups generally fell from 1944 to 1949. This trend of declining average tax rates continued from 1952 to 1965, for returns with $25,000 or more. Average tax rates for *all* returns, however, increased in most of those years. Beginning with 1963, the relationship between the average tax rates of the two groups is fairly constant. The difference between the average tax rates for the two groups ranges from 7.94 percentage points for 1951 to 2.08 percentage points for 1973.

EXTENDING EARLIER ANALYSES

The earlier article in this series included an example of one type of analysis that can be done with the tables provided. This vein of research was opened up through a column-by-column survey of data from the last panel of Table 6. In both articles, that panel consists of estimates for the top 200 returns per 100,000 U.S. population. (Note that the number of returns in this group is equal to 0.2 percent of the U.S. population in each year.)

The data at the end of this article allow researchers to extend such an analysis to the 1951 through 1986 period. To illustrate how this can be done using the corresponding information for the later years, tax shares and average tax rates (found in columns 12 and 13 of Table 6) are discussed below. The purpose of examining these data is not to provide a thorough analysis of tax shares and tax rates for

Figure B.
All Returns and Returns with Income of $25,000 or More as Percentages of U.S. Population, 1916–1950

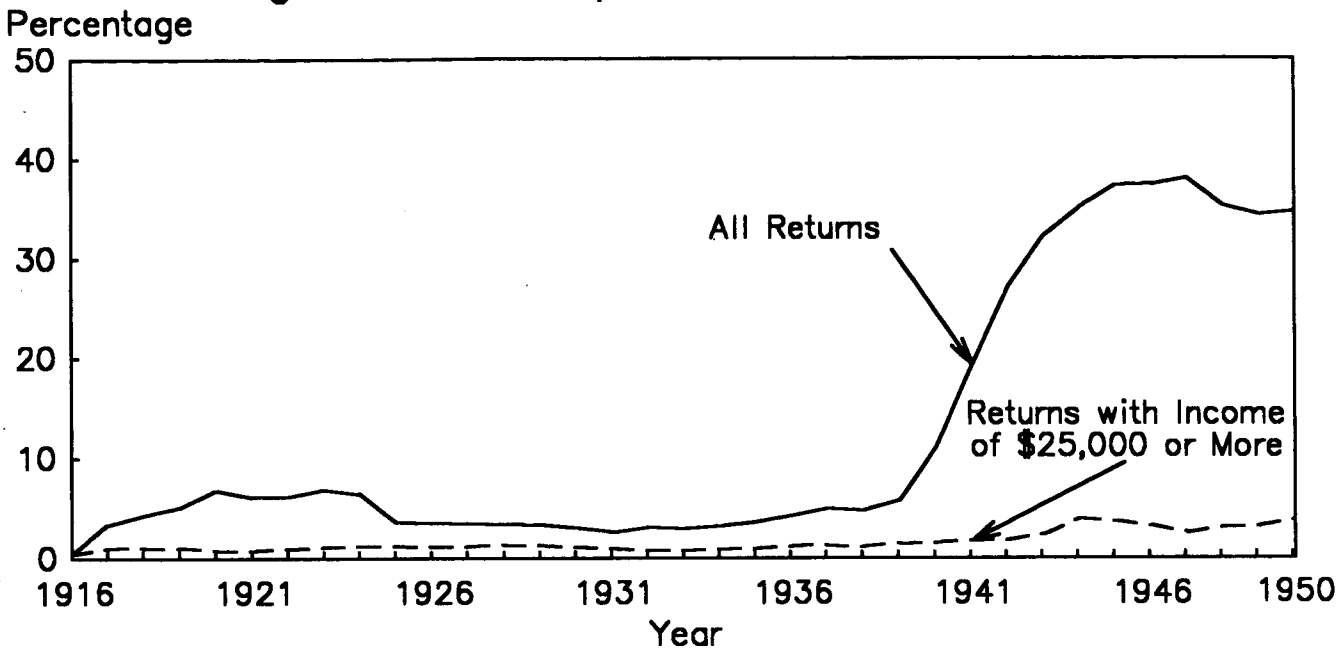


Figure C.
All Returns and Returns with Income of $25,000 or More as Percentages of U.S. Population, 1951–1986

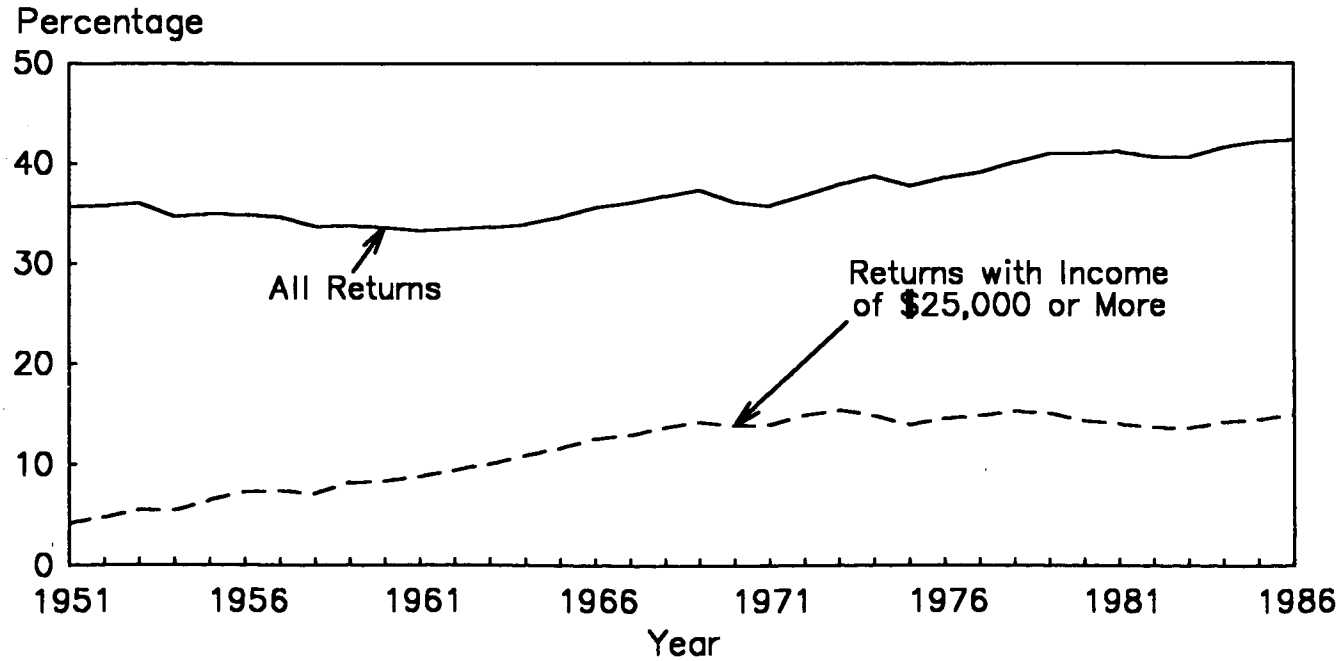


Figure D.
Returns with Income of $25,000 or More:
Share of All Returns, Income and Tax, 1917–1950

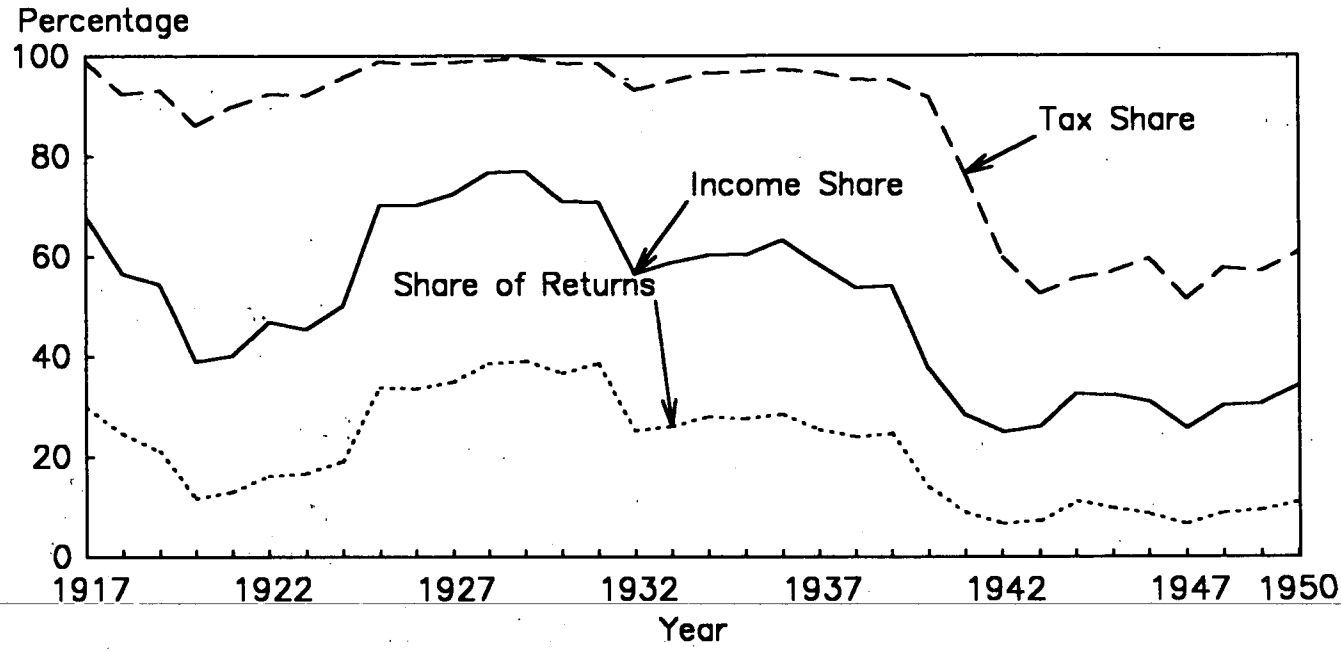


Figure E.
Returns with Income of $25,000 or More:
Share of All Returns, Income and Tax, 1951–1986

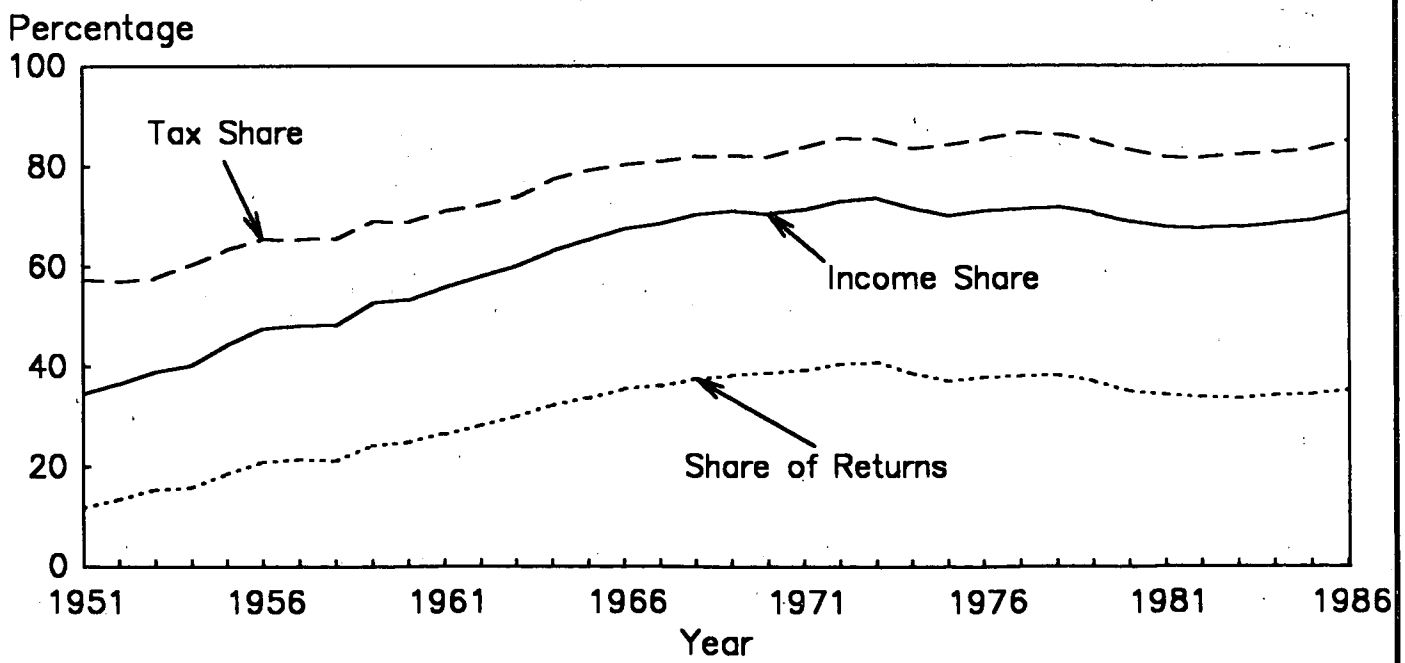


Figure F.
All Returns and Returns with Income of $25,000 or More: Average Tax Rates, 1916–1950

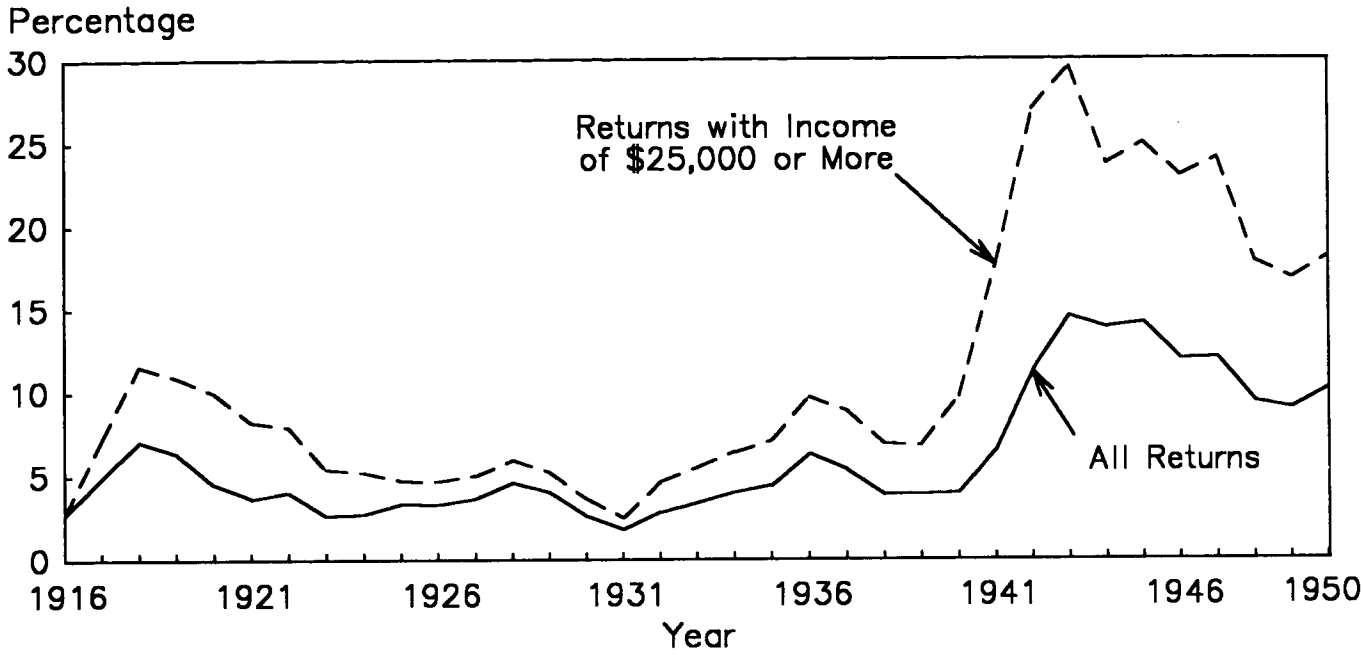
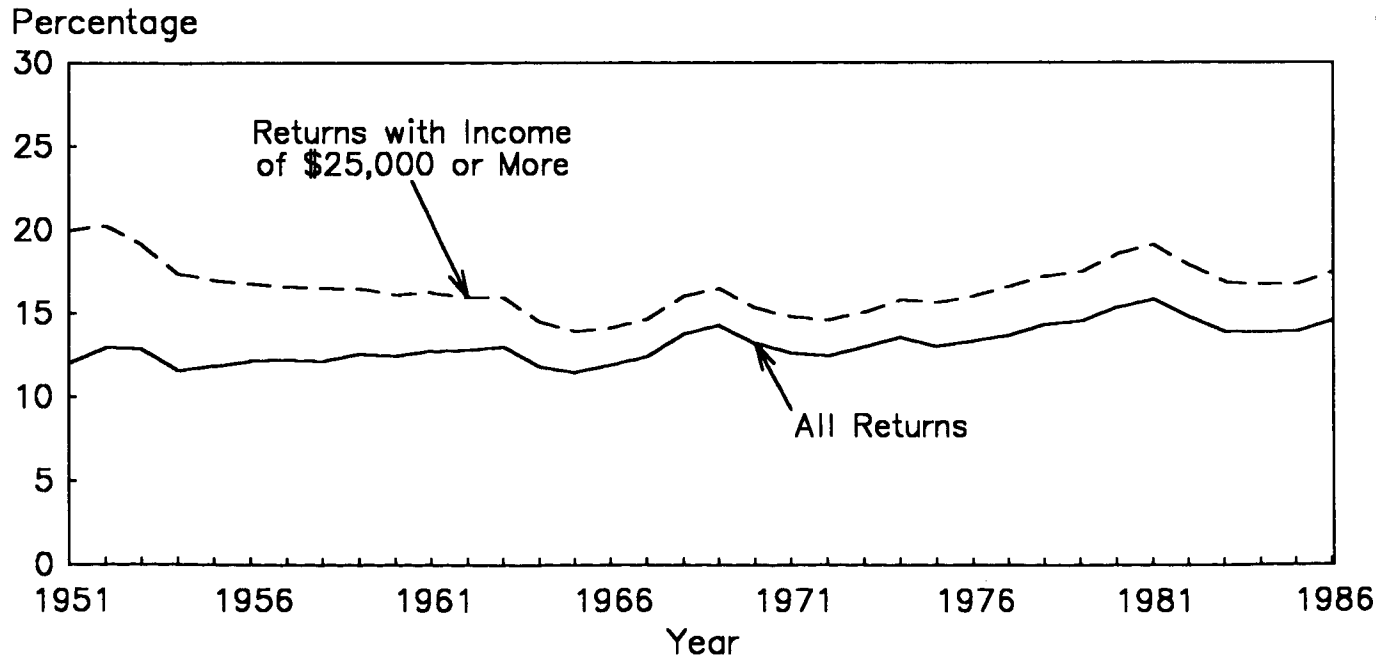


Figure G.
All Returns and Returns with Income of $25,000 or More: Average Tax Rates, 1951–1986



1951 to 1986, but to show how these data relate to the earlier years in the time series. Before proceeding to this brief illustration, three general points should be made:

- Confining attention to returns constituting a fixed percentage of the total U.S. population (as is done in Table 6) may be the best device used in the tables to increase year-to-year comparability; even so, difficulties remain. For example, the number of exemptions generally claimed on returns (an indicator of the number of individuals represented by the returns) may have been changing; this has not been studied as yet.

- Comparisons in Table 6 (and in Tables 2 through 5) are all relative to the base of returns with income of $25,000 or more. For some statistics, like tax shares, this is an extremely important consideration; for others, like tax rates, it does not matter at all.

- Finally, the top 200 returns per 100,000 U.S. population constitute a very small fraction of the income distribution and movements in this upper tail may be different from movements elsewhere; hence, any conclusions about this select group may not apply to the population as a whole.

Tax rates and tax shares were not constant over the 1916 to 1950 period. During the early part of the period, returns in the top 0.2 percent group were subject to very low tax rates, although their share of reported tax was quite high (see Figure H). In the early 1940's, however, tax rates increased sharply, while the tax shares of the group fell. The latter part of the 1916 to 1950 period was generally characterized by falling tax rates and constant tax shares.

In the 1951 to 1986 period, after an increase to 38.52 percent for 1952, average tax rates fell slightly and then were fairly constant, averaging over 34 percent (see Figure I). The tax share of the group declined in most years, from 43.19 percent for 1951 to 15.89 percent for 1981. After 1981, the tax share of the group increased steadily, reaching 23.87 percent for 1986, the highest it had been since 1961 [9].

ONGOING RESEARCH

The value of the data presented here and in the earlier article will be greatly enhanced when some of their limitations are addressed. A report on this work is currently scheduled for publication in an upcoming issue of the *SOI Bulletin*. This section contains a brief overview of those efforts.

Work to mitigate data limitations includes the development and application of a standardized income concept. Tax law changes have resulted in inconsistencies in the income concept over the 1916 to 1986 period. In their current form, the data presented so far are not particularly useful for evaluating changes in the distribution of income, because they have not been adjusted for these changes in the composition of income. (That is one reason why tax shares, rather than income shares, have been emphasized.) As discussed in the previous article, the most serious inconsistency was introduced in (tax year) 1944, when adjusted gross income (AGI) was adopted in place of net income, as the income size classifier. Consequently, data for 1943 and earlier are not precisely comparable to data for later years. Cross-tabulations of AGI and net income are, however, available for a number of years after 1943; these and other data are being used to simulate how the net income distributions for 1944 and thereafter would look [10].

Other inconsistencies in the income concept will be addressed as well; for example, removing capital gains and losses from the computation of net or adjusted gross income would mitigate the problems caused by the many changes in their treatment over time. The data base will also be augmented by the addition of detail regarding the sources of income and deductions for each year.

The use of previously published tabulated data has been emphasized in these first two articles; however, there are also microdata files available for 1960 and most years thereafter. Adjusting for changes in the tax treatment of various items over time would allow for the creation of simulated microdata for earlier years. To accomplish this, the available microdata for a later year would be adjusted so that they conform to the tax treatment applicable to the earlier year for which data are needed; then they would be reweighted to agree with the aggregates tabulated for the earlier year. These reweighted data would serve as microdata for the earlier year.

Work to evaluate the tax and income shares of constant percentiles of the income distribution is now underway. This approach is more appropriate than using the constant dollar income cutoff now employed, because it takes into account real changes in the income distribution. Finally, an analysis of the sensitivity of the estimates to the use of various price indices is planned.

DEFINITION OF TERMS

Three items were obtained from the old SOI volumes for this study: the number of returns, income and tax liability, all distributed by size of income. These terms are defined below, essentially as they were in Part I.

Returns.—Joint returns have been allowed since the inception of the individual income tax. (However, income-splitting, whereby couples pay twice the tax computed on

Figure H.
Returns Accounting for the Top 0.2 Percent of U.S. Population: Federal Income Tax Share and Average Income Tax Rate, 1916–1950

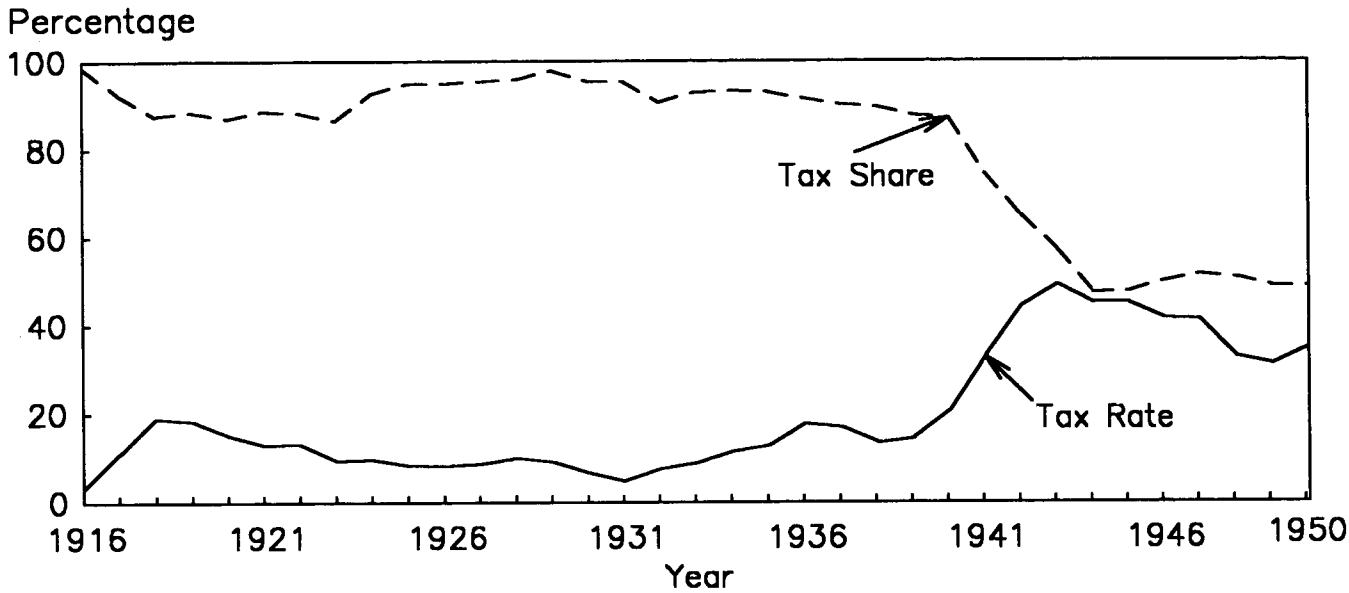
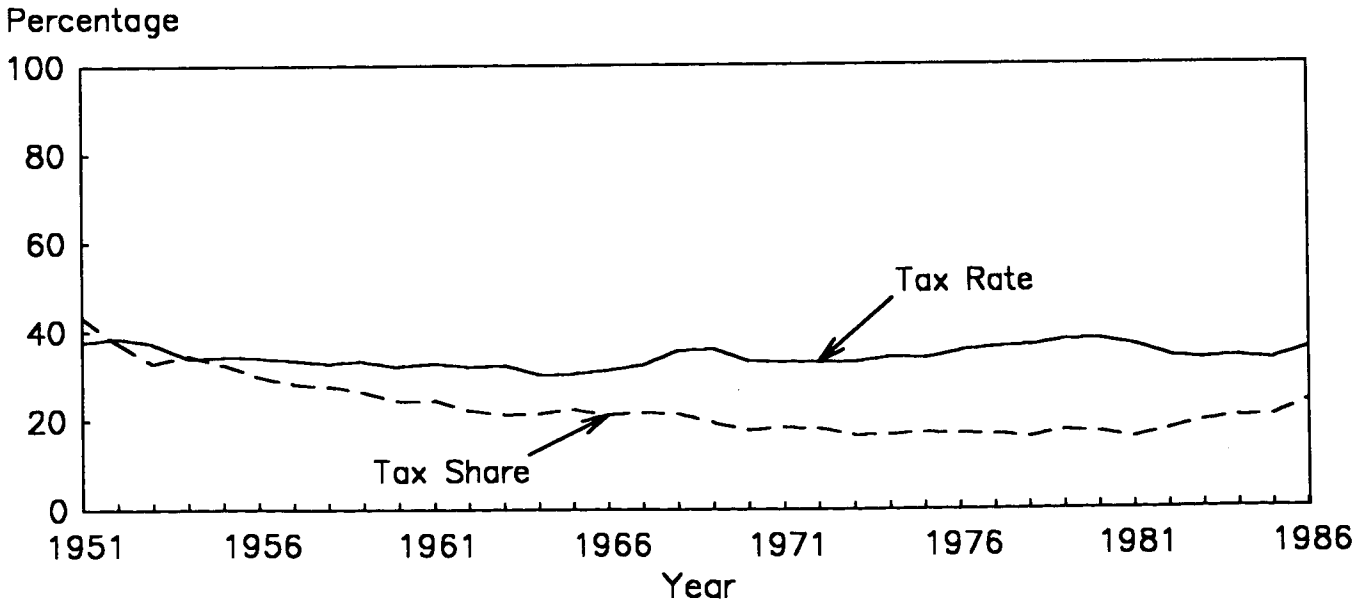


Figure I.
Returns Accounting for the Top 0.2 Percent of U.S. Population: Federal Income Tax Share and Average Income Tax Rate, 1951–1986



one-half of their combined income and thus are subjected to lower tax rates, was not instituted until 1948.) The law also provided for returns for single persons and married persons filing separately. Head of household returns were introduced in 1952 and special returns for surviving spouses were added in 1954 [11]. Figure J provides information on the many changes in the filing requirements that have occurred over the 1916 to 1986 period [12]. An artificial, indexed filing threshold of $25,000 or more in 1986 dollars was introduced to adjust for the fluctuations in the filing thresholds.

Prior to 1928, returns with deficits in income were not tabulated. To preserve the comparability of the data over the entire time series, returns with deficits in Adjusted Gross Income (or net income, prior to 1944) are excluded from data for all years, even though they are available in the original SOI publications for 1928 and thereafter. These omitted returns constitute a very small percentage of total filings—less than 1 percent, for the most part, and this omission does not affect the estimates on Tables 2 through 6 at all.

Income.—The income concept applicable to 1951 through 1986 is adjusted gross income (AGI). Introduced in 1944, AGI is generally defined as gross income less (1) allowable trade and business deductions, (2) travel, lodging and other reimbursed expenses connected with employment, (3) deductions attributable to rents and royalties, (4) deductions for depreciation and depletion allowable to beneficiaries of property held in trust, and (5) allowable losses from sales of property. (Personal deductions, such as those for medical expenses, personal interest paid and charitable contributions, are not subtracted from income until later, when the net income of itemizers is computed.)

The precise definition of AGI did change fairly often during this period, as various tax laws were enacted. The treatment of capital gains and losses was altered the most frequently, although other sources of income were included or exempted from time to time, as well. SOI data suggest that the definitional changes that occurred in the gross income concept did not greatly affect the distribution of returns with income of $25,000 or more in 1986 dollars in the 1916 to 1950 period. However, the increasing frequency of significant tax law changes in the 1950 to 1986 period make these assertions more problematic. As noted in the previous section, research into the construction of an income classifier that is more consistently applicable to the entire data series is underway.

Income Tax.—The computation of the income tax changed repeatedly over the 1951 to 1986 period. In this article, tax refers to the total Federal individual income tax liability less tax credits. The tax includes the normal tax and surtax (called regular tax beginning in 1971), the optional

Figure J.—Income Tax Return Filing Requirements in 1986 Dollars, Tax Years 1916–1986

Year	Married Filing Jointly		Single	
	Net Income	Gross Income[1]	Net Income	Gross Income
	(1)	(2)	(3)	(4)
1916	$ 30,000	N/A	$ 30,000	N/A
1917	17,094	N/A	8,547	N/A
1918	14,599	N/A	7,299	N/A
1919	12,658	N/A	6,329	N/A
1920	10,929	N/A	5,464	N/A
1921	12,270	$ 30,675	6,135	$ 30,675
1922	13,072	32,680	6,536	32,680
1923	12,821	32,051	6,410	32,051
1924	16,026	32,051	6,410	32,051
1925	21,875	31,250	9,375	31,250
1926	21,739	31,056	9,317	31,056
1927	22,152	31,646	9,494	31,646
1928	22,436	32,051	9,615	32,051
1929	22,436	32,051	9,615	32,051
1930	23,026	32,895	9,868	32,895
1931	25,180	35,971	10,791	35,971
1932	20,000	40,000	8,000	40,000
1933	21,186	42,373	8,475	42,373
1934	20,492	40,984	8,197	40,984
1935	20,000	40,000	8,000	40,000
1936	19,841	39,683	7,937	39,683
1937	19,084	38,168	7,634	38,168
1938	19,531	39,063	7,813	39,063
1939	19,685	39,370	7,874	39,370
1940	N/A	15,625	N/A	6,250
1941	N/A	11,194	N/A	5,597
1942	N/A	8,054	N/A	3,356
1943	N/A	7,595[2]	N/A	3,165
1944	N/A	3,125[1]	N/A	3,125
1945	N/A	3,049	N/A	3,049
1946	N/A	2,809	N/A	2,809
1947	N/A	2,451	N/A	2,451
1948	N/A	2,727	N/A	2,727
1949	N/A	2,765	N/A	2,765
1950	N/A	2,727	N/A	2,727
1951	N/A	2,532	N/A	2,532
1952	N/A	2,479	N/A	2,479
1953	N/A	2,459	N/A	2,459
1954	N/A	2,449	N/A	2,449
1955	N/A	2,459	N/A	2,459
1956	N/A	2,419	N/A	2,419
1957	N/A	2,335	N/A	2,335
1958	N/A	2,273	N/A	2,273
1959	N/A	2,256	N/A	2,256
1960	N/A	2,222	N/A	2,222
1961	N/A	2,198	N/A	2,198
1962	N/A	2,174	N/A	2,174
1963	N/A	2,151	N/A	2,151
1964	N/A	2,120	N/A	2,120
1965	N/A	2,083	N/A	2,083
1966	N/A	2,027	N/A	2,027
1967	N/A	1,967	N/A	1,967
1968	N/A	1,893	N/A	1,893
1969	N/A	1,796	N/A	1,796
1970	N/A	6,497[1]	N/A	4,802
1971	N/A	6,233	N/A	4,607
1972	N/A	7,330	N/A	5,366
1973	N/A	6,914	N/A	5,062
1974	N/A	6,222	N/A	4,556
1975	N/A	6,925	N/A	4,786
1976	N/A	6,936	N/A	4,721
1977	N/A	8,499	N/A	5,335
1978	N/A	7,899	N/A	4,958
1979	N/A	8,157	N/A	4,985
1980	N/A	7,181	N/A	4,388
1981	N/A	6,514	N/A	3,981
1982	N/A	6,136	N/A	3,750
1983	N/A	5,941	N/A	3,630
1984	N/A	5,702	N/A	3,485
1985	N/A	5,729	N/A	3,496
1986	N/A	5,830	N/A	3,560

[1] Prior to 1944, the net income and gross income filing thresholds were applied to the combined income of the couple. For 1944 through 1969, the gross income filing criterion applied to income earned by either spouse. Beginning in 1970, the filing criterion again applies to the total gross income of the couple.

[2] Or $3,949 earned by one spouse only, for purpose of the victory tax.

N/A—not applicable.

tax paid in lieu of surtax and normal tax, the alternative tax on capital gains income, the surcharge in effect for 1968 through 1972 and the alternative minimum tax effective in 1970 and thereafter. It does not include self-employment taxes, social security taxes, taxes from recomputing prior-year investment or work incentive credits, or State and local assessments [13].

NOTES AND REFERENCES

[1] Scheuren, Fritz and McCubbin, Janet, "Individual Income Tax Shares and Average Tax Rates, Tax Years 1916–1950," *Statistics of Income Bulletin*, Volume 8, Number 3, 1989.

[2] The Consumer Price Index, produced monthly by the Bureau of Labor Statistics, is a Laspeyres index; that is, it is a ratio of incomes needed in different years to purchase the base year's representative group of goods. For a recently published series, see U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States: 1988*. The CPI might not be the most appropriate price index to use to convert these data to 1986 dollars, but it was the most readily available index extending back to 1916. A study of the use of alternative indices is planned.

[3] "Income" is adjusted gross income (AGI). (Prior to 1944, SOI data are classified by net income, a less inclusive concept than AGI. This makes comparisons across this year problematic, as discussed in the Ongoing Research section of this article.) The amount $25,000 was chosen because it is roughly the lowest level that can serve as an artificial filing requirement common to all years from 1916 through 1986. In fact, for 1916 and 1931, the net income filing threshold in 1986 dollars for joint returns is actually above the $25,000 cutoff.

[4] The basic approach taken was to employ "spline fitting" procedures to the tabulated income data. For a review of this area of statistical application, see Ramsay, J. O., "Monotone Regression Splines in Action," *Statistical Science*, Vol. 3, No. 4, 1988. For examples of applications of the procedure, see Oh, H. Lock and Scheuren, Fritz, "Osculatory Interpolation Revisited," *Statistics of Income and Related Administrative Record Research: 1986–1987*, U.S. Department of the Treasury, Internal Revenue Service; and Oh, H. Lock, "Osculatory Interpolation with a Monotonicity Constraint," *1977 Proceedings of the American Statistical Association, Section on Statistical Computing*, 1978.

[5] Information on the U.S. resident population was obtained from U.S. Department of Commerce, Bureau of the Census, *Current Population Reports*, series P–25, as cited in U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1988*, December 1987.

[6] Pechman, Joseph A., *Federal Tax Policy* (5th edition), The Brookings Institution, 1987. See also, Pechman, Joseph A., *Who Paid the Taxes, 1966–85?*, The Brookings Institution, 1985.

[7] U.S. Department of Commerce, Bureau of the Census, *Money, Income and Poverty in the United States*, Series P–60.

[8] See U.S. Department of Commerce, Bureau of Economic Analysis, "Relationship Between Personal Income and Adjusted Gross Income: Revised Estimates, 1947–83," *Survey of Current Business*, May 1986, and "Relationship Between Personal Income and Adjusted Gross Income, 1983–85," *Survey of Current Business*, May 1987. For a more recent article on the reconciliation of the Bureau of Economic Analysis measure of personal income with AGI by source of income, see Park, Thae S. and Reeb, Jane S., "Personal Income and Adjusted Gross Income, 1984–1986," *Statistics of Income Bulletin*, Volume 8, Number 3, 1989.

[9] The tax share of this group increased by 16 percent between 1985 and 1986. This unusually large increase reflects the increase in the realization of capital gains income, motivated by the elimination of the preferential tax treatment of such gains beginning with 1987. The recent increases in income and tax shares shown in these data are also reflected in other data from higher-income returns. See for example, U.S. Department of Treasury, "Changes in the Distribution of Federal Income Tax Payments Since 1981," *Treasury News*, April 5, 1988.

[10] See Scheuren, Fritz and Oh, H. Lock, "Constant Income Distribution Percentile Estimation," *Statistics of Income and Related Administrative Record Research*, Internal Revenue Service, to be presented at the August 1989 meetings of the American Statistical Association.

[11] Head of household returns were allowed for tax years beginning after October 31, 1951. Under this new filing classification, heads of households received approximately half of the income-splitting benefits accorded to a married couple. The 1954 Internal Revenue Code extended the full benefits of income splitting to widowed individuals, for two years following the death of a spouse, provided that the surviving spouse had not remarried and had a dependent child or stepchild.

[12] Higher filing requirements than those noted in Figure J were introduced for aged individuals in 1954 and for widowed individuals in 1975. A lower filing requirement applicable to self-employed individuals was introduced in 1951, to facilitate the collection of their social security taxes. See the first article in this series, Scheuren, Fritz and McCubbin, Janet, "Individual Income Tax Shares and Average Tax Rates, Part I: 1916–1950," *Statistics of Income Bulletin*, Winter 1988–89, for more detailed information on the operation of the filing requirements during 1916 to 1950.

[13] The self-employment tax (mandated by the Social Security Act Amendments of 1950) is included in the income tax data for 1951 through 1953. This inconsistency is not a serious problem as the self-employment tax constituted less than 1 percent of the total tax in each year, and well over half of the self-employment tax was reported on returns with less than $25,000 or more in 1986 dollars.

Table 1.—Returns with Adjusted Gross Income: Number of Returns, Income, and Federal Income Tax, by Size of Adjusted Gross Income, Tax Years 1951–1986

[All figures are estimates—money amounts are in current dollars]

Tax Year	Total	Size of adjusted gross income: Under $10,000	$10,000 under $15,000	$15,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $750,000	$750,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Part I — Number of returns											
1951	55,042,597	53,428,308	831,910	450,726	243,542	49,858	17,598	17,789	2,172	389	134	171
1952	56,107,089	54,311,136	983,218	483,580	245,875	49,015	16,388	15,591	1,722	304	112	148
1953	57,415,885	55,414,329	1,160,137	518,098	247,317	45,314	14,986	13,729	1,457	264	109	145
1954	56,306,704	54,177,685	1,217,149	555,313	267,447	53,208	17,192	16,257	1,813	319	120	201
1955	57,818,164	55,252,839	1,518,296	636,278	311,324	58,104	19,500	18,664	2,264	468	160	267
1956	58,798,843	55,686,142	1,921,229	733,029	346,396	67,190	21,980	19,754	2,254	440	157	272
1957	59,407,673	55,916,801	2,213,510	794,606	366,399	71,878	21,543	19,917	2,211	411	174	223
1958	58,700,924	54,875,502	2,488,095	852,994	369,939	69,762	21,953	19,709	2,190	390	146	244
1959	59,838,162	55,054,936	3,208,968	1,008,897	422,663	87,880	26,972	24,106	2,738	534	188	280
1960	60,592,712	55,274,088	3,641,612	1,109,816	441,401	77,570	23,702	20,710	2,772	533	202	306
1961	61,067,589	55,058,728	4,125,222	1,246,842	496,591	84,528	25,948	24,825	3,522	713	272	398
1962	62,290,595	55,210,606	4,940,130	1,453,622	537,511	93,403	28,149	23,104	2,894	610	211	355
1963	63,511,244	55,392,750	5,664,051	1,697,998	594,562	102,186	30,199	25,194	3,117	599	217	371
1964	64,943,285	55,465,669	6,609,927	2,004,354	667,605	122,205	37,024	30,858	4,088	809	264	482
1965	67,198,928	56,093,716	7,714,561	2,394,605	761,123	144,244	44,666	38,906	5,057	1,011	393	646
1966	69,786,185	56,378,427	9,262,594	2,998,155	875,461	166,795	51,587	45,317	5,627	1,152	426	644
1967	71,282,524	55,849,365	10,385,432	3,693,175	1,026,924	197,849	62,758	56,803	7,287	1,517	579	835
1968	73,347,156	54,895,969	11,985,301	4,841,999	1,239,870	227,471	74,323	69,469	8,998	1,885	749	1,122
1969	75,375,731	53,604,136	13,649,392	6,258,297	1,453,385	250,206	78,204	69,922	8,469	1,832	677	1,211
1970	73,862,448	50,193,718	14,106,019	7,447,620	1,686,423	268,159	82,819	68,258	7,039	1,277	474	642
1971	74,146,785	48,168,905	14,604,270	8,831,489	2,046,409	307,704	96,988	79,609	8,336	1,590	602	883
1972	77,132,295	47,698,731	15,364,155	10,867,141	2,603,955	365,425	118,252	100,446	10,494	1,934	732	1,030
1973	80,248,984	47,175,747	15,804,109	13,034,994	3,501,828	452,567	144,096	120,294	11,811	1,938	697	903
1974	82,794,391	46,807,491	15,670,258	15,015,882	4,433,796	530,008	170,520	147,657	14,489	2,395	799	1,096
1975	81,585,541	44,210,976	14,963,680	15,951,651	5,491,873	592,310	189,096	165,991	15,551	2,446	843	1,124
1976	84,123,626	43,281,944	14,551,350	17,846,813	7,268,582	721,481	226,553	202,006	19,493	3,002	1,045	1,357
1977	86,066,234	42,037,048	14,299,206	19,171,687	9,138,956	872,076	268,708	247,002	24,534	3,900	1,332	1,785
1978	89,247,480	41,297,402	14,241,599	19,961,549	11,921,709	1,134,217	337,189	313,119	32,074	4,880	1,701	2,041
1979	92,152,198	39,986,321	14,433,255	20,406,565	14,984,576	1,466,498	423,380	393,768	44,330	7,422	2,482	3,601
1980	93,238,823	37,762,880	14,303,041	20,256,254	17,787,457	2,033,079	535,348	488,473	55,410	9,192	3,275	4,414
1981	94,586,878	35,588,009	14,193,160	20,115,330	20,593,007	2,796,836	645,884	569,768	64,840	10,992	3,766	5,286
1982	94,426,498	34,080,953	14,306,781	19,338,115	22,201,113	3,057,266	702,064	631,847	79,270	15,199	5,482	8,408
1983	95,330,713	33,674,137	13,877,639	19,618,146	22,926,204	3,591,188	822,840	692,722	91,568	18,315	7,154	10,800
1984	98,435,000	32,688,415	14,061,086	20,299,849	24,673,551	4,657,702	1,049,444	845,114	115,790	20,911	8,304	14,834
1985	100,625,484	32,205,638	13,948,518	20,578,265	25,795,151	5,628,639	1,263,409	1,007,733	139,712	30,094	11,013	17,312
1986	102,087,623	31,897,926	13,706,052	20,511,682	26,507,406	6,427,825	1,546,776	1,242,082	164,457	40,303	11,255	31,859
	Part II — Adjusted gross income (in thousand dollars)											
1951	203,097,033	168,013,522	9,924,828	8,526,519	8,207,748	2,992,692	1,508,271	2,514,744	714,375	234,010	115,684	344,640
1952	216,087,449	179,337,023	11,679,763	9,109,674	8,295,828	2,938,212	1,402,476	2,191,219	565,220	182,351	96,459	289,224
1953	229,863,409	191,140,843	13,741,746	9,745,863	8,312,483	2,714,364	1,282,606	1,917,560	479,727	158,867	94,087	275,263
1954	230,235,855	188,190,533	14,410,918	10,469,849	8,948,862	3,186,404	1,470,020	2,256,980	601,011	191,705	103,040	406,533
1955	249,429,182	199,583,406	17,923,575	11,983,500	10,432,488	3,482,173	1,669,502	2,615,846	753,131	280,659	137,319	567,583
1956	268,583,814	210,254,178	22,570,293	13,762,517	11,644,008	4,025,631	1,879,832	2,744,688	744,078	263,971	135,017	559,601
1957	281,308,431	217,719,945	25,995,133	14,887,781	12,227,673	4,294,714	1,838,585	2,768,105	731,140	247,583	150,244	447,528
1958	282,166,418	214,354,163	29,214,191	15,936,877	12,327,929	4,174,031	1,876,021	2,701,702	722,531	234,305	125,419	499,249
1959	306,616,924	223,093,163	37,688,216	18,794,983	14,163,567	5,256,191	2,302,666	3,318,478	911,395	320,578	161,164	606,523
1960	316,557,566	226,824,771	42,804,643	20,599,424	14,727,469	4,636,640	2,024,138	2,912,639	922,593	320,653	173,323	611,273
1961	330,935,737	229,262,934	48,552,831	23,089,004	16,593,690	5,050,783	2,217,149	3,525,427	1,175,858	429,203	233,316	805,542
1962	349,860,992	233,406,642	58,229,726	26,836,524	17,926,263	5,581,812	2,402,677	3,253,105	960,235	366,350	180,479	717,179
1963	370,270,618	237,685,149	66,933,670	31,242,324	19,807,300	6,102,064	2,576,735	3,528,958	1,039,836	359,881	186,062	808,639
1964	398,212,082	242,683,250	78,290,817	36,895,621	22,442,357	7,301,548	3,161,594	4,327,620	1,379,638	484,934	225,473	1,019,230
1965	430,663,209	247,327,176	91,767,810	43,952,575	25,630,312	8,624,108	3,816,258	5,466,257	1,698,240	608,676	337,470	1,434,327
1966	470,271,721	250,362,762	110,563,910	54,865,774	29,410,491	9,972,648	4,407,193	6,365,402	1,873,342	692,359	365,945	1,391,895
1967	506,641,750	249,571,343	124,433,259	67,472,666	34,447,648	11,837,475	5,365,256	7,979,073	2,439,946	913,208	496,772	1,685,104
1968	556,304,956	245,422,366	144,542,748	88,193,402	41,194,949	13,625,431	6,357,335	9,751,629	3,032,732	1,135,858	643,607	2,404,899
1969	605,578,947	239,396,919	165,612,408	114,282,679	47,738,055	14,967,103	6,681,885	9,748,551	2,844,583	1,102,161	580,292	2,624,311
1970	634,250,263	233,168,903	171,901,125	136,720,064	54,981,397	16,031,286	7,075,626	9,439,446	2,338,798	767,002	407,211	1,419,405
1971	676,334,157	224,484,038	178,703,419	162,838,887	66,490,399	18,403,253	8,291,638	11,031,315	2,775,997	956,190	516,734	1,842,287
1972	748,924,766	221,081,046	188,662,820	201,702,440	83,994,698	21,863,214	10,119,810	13,932,251	3,475,844	1,162,495	628,765	2,301,383
1973	830,653,262	215,843,375	195,418,252	243,627,174	112,304,794	27,051,016	12,331,413	16,607,383	3,901,239	1,162,568	597,915	1,808,133
1974	910,803,193	216,067,969	194,265,937	283,251,267	141,441,152	31,671,878	14,603,191	20,419,851	4,790,534	1,434,245	684,039	2,173,130
1975	954,089,428	206,226,355	185,639,765	303,278,697	174,792,794	35,343,138	16,207,721	22,943,805	5,124,600	1,464,874	723,073	2,344,606
1976	1,060,805,805	204,043,774	180,687,555	342,075,598	231,677,673	42,989,531	19,426,192	27,914,148	6,430,758	1,798,298	896,261	2,866,017
1977	1,165,776,871	199,563,767	177,144,037	371,196,620	293,506,676	51,879,891	23,051,734	34,308,397	8,031,524	2,335,269	1,142,142	3,616,814
1978	1,309,918,740	198,863,595	176,530,628	389,736,172	385,792,144	67,363,846	28,919,630	43,683,077	10,540,883	2,922,445	1,460,041	4,106,279
1979	1,474,781,367	197,592,502	178,809,258	400,198,732	490,609,539	86,844,336	36,318,472	55,019,187	14,702,035	4,445,371	2,125,809	8,116,126
1980	1,626,554,502	186,367,549	177,118,036	398,909,400	593,763,612	120,009,700	45,918,079	68,571,693	18,363,213	5,513,397	2,809,728	9,210,095
1981	1,791,115,518	178,276,936	175,644,230	395,757,298	700,163,748	164,256,670	55,099,048	79,538,272	21,435,577	6,587,508	3,227,680	11,128,551
1982	1,875,871,711	172,095,670	177,485,528	380,549,714	758,560,775	179,566,469	59,748,095	88,841,026	26,424,013	9,129,294	4,701,549	18,769,578
1983	1,969,599,860	170,441,587	172,165,280	385,753,727	789,319,206	211,838,450	70,011,841	98,097,658	30,440,146	11,025,421	6,147,829	24,358,715
1984	2,173,227,609	166,396,428	174,322,711	397,798,976	858,404,663	275,046,849	89,289,787	118,689,815	38,861,649	12,587,096	7,142,200	34,687,435
1985	2,343,988,824	165,371,597	173,451,697	402,946,301	905,256,433	333,710,362	107,424,625	141,062,107	47,124,608	18,099,084	9,442,343	40,099,667
1986	2,524,123,612	162,418,479	170,367,883	403,280,393	938,248,402	381,831,768	131,926,730	175,070,849	54,743,563	24,114,115	9,556,348	72,565,082

See notes at end of tables.

Table 1.—Returns with Adjusted Gross Income: Number of Returns, Income, and Federal Income Tax, by Size of Adjusted Gross Income, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in current dollars]

Tax Year	Total	Size of adjusted gross income										
		Under $10,000	$10,000 under $15,000	$15,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $750,000	$750,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Part III — Federal income tax (in thousand dollars)											
1951	24,438,743	14,911,030	1,608,077	1,747,428	2,310,505	1,127,047	652,525	1,252,304	404,715	141,470	69,988	213,654
1952	28,019,853	17,866,760	2,039,543	2,018,607	2,505,913	1,194,708	618,013	1,108,638	322,505	106,681	58,287	180,198
1953	29,656,666	19,490,208	2,374,153	2,127,730	2,472,787	1,088,909	557,355	956,744	270,269	92,463	56,550	169,498
1954	26,665,753	16,716,333	2,185,166	2,008,939	2,342,514	1,141,508	567,202	1,027,230	299,702	99,496	55,289	222,374
1955	29,613,722	18,082,248	2,692,340	2,269,352	2,708,075	1,223,749	628,718	1,144,270	364,136	139,776	70,072	290,986
1956	32,732,132	19,604,015	3,369,114	2,578,798	3,009,248	1,416,627	712,003	1,193,578	358,060	132,478	69,977	288,234
1957	34,393,639	20,512,276	3,851,830	2,759,233	3,104,270	1,483,353	689,840	1,210,240	350,218	123,682	77,049	231,648
1958	34,335,652	20,004,839	4,291,393	2,925,605	3,101,822	1,416,968	689,690	1,160,815	336,420	113,408	61,533	233,159
1959	38,645,299	21,289,310	5,477,515	3,417,524	3,540,277	1,782,624	844,468	1,387,542	412,874	149,242	76,157	267,766
1960	39,464,156	21,636,147	6,158,538	3,685,038	3,597,608	1,544,881	728,455	1,201,506	405,885	145,286	80,287	280,525
1961	42,225,498	21,994,195	6,950,821	4,122,087	4,066,629	1,684,142	799,414	1,455,398	514,567	191,697	104,894	341,654
1962	44,902,840	22,680,031	8,247,732	4,687,476	4,308,594	1,833,017	851,977	1,325,347	414,910	162,003	80,858	310,895
1963	48,203,580	23,216,149	9,430,420	5,421,882	4,755,246	2,004,563	915,612	1,439,648	450,570	160,321	82,692	326,477
1964	47,152,855	20,612,554	9,792,079	5,932,669	4,658,721	2,158,659	1,045,584	1,646,728	573,470	206,009	99,763	426,619
1965	49,529,695	19,770,996	10,711,983	6,613,863	5,014,919	2,438,323	1,215,797	2,046,017	706,085	258,847	149,558	603,307
1966	56,087,084	20,666,807	12,981,170	8,229,525	5,757,896	2,842,315	1,386,260	2,383,481	792,527	297,089	159,940	590,074
1967	62,919,958	21,069,194	14,627,244	10,104,088	6,739,050	3,369,311	1,685,211	2,984,995	1,028,936	389,486	215,157	707,286
1968	76,637,903	22,634,962	18,297,798	13,685,144	8,778,579	4,102,966	2,101,985	3,843,475	1,333,067	505,941	291,406	1,062,580
1969	86,568,216	22,897,341	21,574,723	18,082,796	10,206,166	4,516,818	2,216,741	3,867,273	1,271,825	493,780	264,079	1,176,674
1970	83,900,714	20,285,376	20,633,618	19,872,723	10,762,850	4,473,756	2,171,955	3,516,256	1,023,381	341,128	185,763	633,908
1971	85,397,545	17,018,516	19,929,817	22,192,781	12,208,720	4,885,312	2,428,928	3,995,660	1,206,343	439,321	246,969	845,178
1972	93,563,915	15,456,420	19,985,875	26,498,058	14,905,193	5,647,051	2,881,343	4,866,577	1,467,983	516,968	292,174	1,046,273
1973	108,068,052	15,489,719	21,235,898	32,128,057	19,806,450	6,897,451	3,470,016	5,762,253	1,639,983	518,950	281,638	837,637
1974	123,591,234	15,949,559	21,508,538	37,891,674	24,784,070	8,098,373	4,133,704	7,177,514	2,047,548	631,444	318,227	1,050,583
1975	124,511,769	11,911,131	19,178,332	38,207,089	29,616,827	8,852,102	4,509,822	7,990,300	2,181,848	637,182	329,482	1,097,654
1976	141,762,538	10,957,645	17,959,309	42,174,650	38,936,465	10,808,623	5,448,156	9,927,041	2,834,722	829,125	438,930	1,447,872
1977	159,746,443	9,066,456	16,840,174	46,018,577	49,311,127	12,958,208	6,433,082	12,117,060	3,518,836	1,064,517	555,967	1,862,439
1978	188,169,089	9,440,139	17,129,707	48,730,169	64,718,179	16,463,525	7,916,877	15,199,322	4,553,833	1,310,154	691,987	2,015,197
1979	214,424,047	8,881,692	16,957,735	48,395,952	78,456,623	19,753,175	10,057,784	18,609,594	6,265,090	1,967,392	1,005,202	4,073,808
1980	250,240,231	8,378,584	17,063,315	49,578,802	96,589,734	27,208,647	12,549,071	23,063,629	7,685,007	2,410,782	1,302,909	4,409,751
1981	283,993,046	7,974,512	16,938,334	49,754,371	115,067,289	36,299,454	14,715,265	25,657,391	8,598,298	2,708,418	1,392,258	4,887,456
1982	277,470,222	6,962,695	15,024,141	43,655,982	112,847,567	35,892,383	14,594,818	26,234,507	9,666,497	3,400,561	1,822,284	7,368,787
1983	274,055,710	6,148,100	13,194,941	40,233,972	106,983,180	38,352,897	15,392,973	26,814,572	10,812,829	4,072,390	2,391,092	9,658,764
1984	301,504,197	5,863,563	12,791,831	39,476,049	111,073,473	47,355,174	18,759,377	31,261,303	13,276,297	4,681,030	2,845,555	14,120,545
1985	325,524,855	5,479,437	12,182,587	38,494,893	114,212,270	56,064,781	21,794,656	35,950,773	15,739,142	6,347,995	3,530,193	15,728,128
1986	366,978,730	4,899,307	11,438,532	38,223,446	117,223,687	62,459,834	26,280,965	45,513,278	18,842,655	9,030,823	3,897,295	29,168,908

See notes at end of tables.

Table 2.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Federal Income Tax Share Groups, Tax Years 1951–1986

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part I — Returns accounting for top 10 percent of Federal income tax												
1951	8,639	.13	10,497,421	5,894,485	1,215,090	532,796	682,294	632,087	3.56	1.95	5.61	56.15	10.00
1952	14,062	.19	12,071,426	6,587,285	858,462	390,006	468,456	459,632	3.72	2.12	8.99	54.57	10.00
1953	19,669	.22	13,545,306	7,002,355	688,667	332,655	356,012	372,727	3.71	2.22	12.37	51.70	10.00
1954	16,345	.18	13,528,417	6,552,734	827,663	426,769	400,894	432,367	3.59	2.24	10.10	48.44	10.00
1955	18,547	.17	16,443,874	7,686,120	886,615	472,197	414,417	440,576	3.64	2.33	11.24	46.74	10.00
1956	25,592	.21	19,017,498	8,637,747	743,112	405,591	337,522	384,895	3.70	2.43	15.23	45.42	10.00
1957	30,202	.24	19,588,300	8,744,497	648,580	359,045	289,536	345,261	3.72	2.47	17.64	44.64	10.00
1958	32,841	.27	19,788,727	8,512,361	602,570	343,367	259,203	323,966	3.85	2.63	18.86	43.02	10.00
1959	38,750	.27	23,820,642	10,005,172	614,722	356,526	258,196	326,748	3.93	2.73	21.88	42.00	10.00
1960	43,660	.29	24,498,685	10,049,857	561,119	330,937	230,182	289,574	3.93	2.76	24.26	41.02	10.00
1961	41,554	.26	26,602,385	10,977,560	640,186	376,011	264,175	313,662	3.94	2.76	22.71	41.27	10.00
1962	58,719	.33	29,476,092	11,734,442	501,985	302,144	199,840	265,450	4.01	2.87	31.61	39.81	10.00
1963	66,370	.35	32,199,654	12,727,304	485,153	293,391	191,763	257,478	4.04	2.91	35.21	39.53	10.00
1964	59,761	.29	33,676,503	12,863,703	563,515	348,264	215,251	288,678	3.80	2.75	31.27	38.20	10.00
1965	50,829	.23	34,815,994	13,593,782	684,957	417,518	267,439	333,269	3.57	2.53	26.26	39.04	10.00
1966	62,360	.25	39,124,857	15,196,452	627,403	383,714	243,689	315,766	3.65	2.60	31.89	38.84	10.00
1967	59,390	.23	41,796,908	16,671,144	703,772	423,065	280,707	346,742	3.68	2.59	30.08	39.89	10.00
1968	61,788	.23	46,612,066	19,781,640	754,383	434,231	320,152	359,229	3.79	2.60	30.99	42.44	10.00
1969	82,905	.29	50,777,112	21,231,028	612,475	356,386	256,089	297,825	3.95	2.75	41.17	41.81	10.00
1970	119,014	.42	51,265,390	19,348,596	430,750	268,176	162,574	238,679	4.07	2.99	58.34	37.74	10.00
1971	105,450	.36	50,146,006	19,320,784	475,543	292,321	183,222	255,618	3.85	2.78	50.98	38.53	10.00
1972	107,091	.34	54,346,280	20,896,046	507,477	312,353	195,124	269,610	3.81	2.74	51.17	38.45	10.00
1973	141,932	.43	60,958,182	22,735,336	429,490	269,305	160,185	242,481	4.05	2.99	67.15	37.30	10.00
1974	135,944	.43	58,547,034	22,890,459	430,671	262,289	168,382	241,476	4.05	2.93	63.72	39.10	10.00
1975	131,150	.43	54,473,778	21,325,987	415,356	252,748	162,608	234,573	4.00	2.89	60.87	39.15	10.00
1976	131,654	.41	56,545,677	23,305,323	429,504	252,484	177,020	239,690	3.90	2.73	60.51	41.22	10.00
1977	137,235	.42	60,267,571	25,028,611	439,156	256,778	182,378	242,054	4.00	2.81	62.45	41.53	10.00
1978	156,467	.46	66,723,479	27,256,561	426,438	252,238	174,200	237,133	4.23	3.02	70.45	40.85	10.00
1979	123,687	.36	64,907,091	27,516,544	524,768	302,299	222,469	266,221	4.13	2.89	55.07	42.39	10.00
1980	137,443	.42	66,240,184	27,693,519	481,947	280,456	201,491	248,209	4.45	3.18	60.48	41.81	10.00
1981	161,953	.50	70,865,613	28,033,735	437,569	264,471	173,098	223,514	4.84	3.61	70.53	39.56	10.00
1982	113,443	.36	68,478,993	25,775,393	603,641	376,431	227,209	277,477	4.75	3.61	48.90	37.64	10.00
1983	82,513	.26	65,331,546	24,776,874	791,770	491,493	300,278	345,805	4.45	3.32	35.22	37.92	10.00
1984	65,812	.20	67,704,219	26,331,979	1,028,748	628,641	400,108	425,604	4.30	3.16	27.83	38.89	10.00
1985	68,205	.20	73,717,853	27,661,244	1,080,827	675,267	405,560	467,251	4.46	3.35	28.57	37.52	10.00
1986	37,508	.10	77,689,558	31,241,745	2,071,297	1,238,355	832,943	837,265	4.34	3.15	15.56	40.21	10.00
	Part II — Returns accounting for top 15 percent of Federal income tax												
1951	20,925	.32	16,674,733	8,841,727	796,874	374,334	422,540	419,576	5.65	3.32	13.59	53.02	15.00
1952	34,204	.46	19,505,001	9,880,927	570,251	281,371	288,880	310,016	6.01	3.72	21.87	50.66	15.00
1953	46,269	.53	21,613,446	10,503,532	467,124	240,115	227,009	256,600	5.92	3.76	29.11	48.60	15.00
1954	40,756	.46	21,960,466	9,829,101	538,827	297,658	241,169	289,406	5.82	3.89	25.18	44.76	15.00
1955	47,721	.45	26,572,468	11,529,179	556,831	315,235	241,596	287,671	5.88	4.01	28.91	43.39	15.00
1956	61,873	.51	30,321,620	12,956,621	490,059	280,654	209,405	263,259	5.90	4.06	36.81	42.73	15.00
1957	71,337	.56	31,152,313	13,116,746	436,692	252,822	183,870	240,020	5.92	4.11	41.67	42.11	15.00
1958	76,335	.62	31,330,754	12,768,541	410,439	243,168	167,270	226,363	6.09	4.33	43.83	40.75	15.00
1959	89,121	.61	37,354,680	15,007,759	419,145	250,748	168,397	230,492	6.16	4.41	50.31	40.18	15.00
1960	104,234	.69	38,808,563	15,074,785	372,321	227,697	144,624	200,834	6.22	4.54	57.91	38.84	15.00
1961	102,420	.63	41,845,254	16,466,340	408,566	247,793	160,773	210,383	6.20	4.49	55.97	39.35	15.00
1962	139,500	.79	47,103,242	17,601,662	337,658	211,481	126,177	186,246	6.41	4.78	75.09	37.37	15.00
1963	158,044	.83	51,612,895	19,090,956	326,572	205,777	120,795	180,915	6.48	4.86	83.85	36.99	15.00
1964	143,829	.69	53,523,670	19,295,554	372,134	237,978	134,156	201,399	6.04	4.52	75.25	36.05	15.00
1965	131,027	.58	56,131,877	20,390,674	428,398	272,776	155,621	223,293	5.76	4.26	67.71	36.33	15.00
1966	157,100	.64	63,138,999	22,794,678	401,903	256,806	145,096	213,741	5.89	4.39	80.33	36.10	15.00
1967	156,201	.61	68,226,761	25,006,716	436,787	276,694	160,093	227,257	6.00	4.46	79.11	36.65	15.00
1968	167,863	.61	76,133,780	29,672,461	453,546	276,780	176,765	229,093	6.18	4.50	84.18	38.97	15.00
1969	218,892	.76	82,775,177	31,846,541	378,156	232,666	145,490	196,464	6.44	4.75	108.69	38.47	15.00
1970	280,686	.99	83,101,885	29,022,894	296,068	192,668	103,400	168,743	6.60	5.07	137.60	34.92	15.00
1971	263,574	.91	83,072,184	28,981,177	315,176	205,221	109,955	176,784	6.38	4.88	127.44	34.89	15.00
1972	275,681	.88	90,990,646	31,344,070	330,058	216,361	113,697	183,097	6.37	4.89	131.73	34.45	15.00
1973	344,029	.05	101,248,050	34,103,004	294,301	195,173	99,128	169,875	6.72	5.25	162.77	33.68	15.00
1974	340,747	1.07	98,711,405	34,335,688	289,691	188,925	100,766	165,997	6.83	5.29	159.72	34.78	15.00
1975	327,023	1.08	91,869,317	31,988,981	280,926	183,107	97,819	161,932	6.75	5.22	151.78	34.82	15.00
1976	331,074	1.04	95,367,387	34,957,985	288,055	182,465	105,590	165,010	6.57	4.96	152.17	36.66	15.00
1977	340,429	1.04	100,166,209	37,542,916	294,236	183,954	110,281	166,267	6.65	4.99	154.91	37.48	15.00
1978	374,731	1.10	108,879,477	40,884,842	290,554	181,449	109,105	163,924	6.89	5.20	168.73	37.55	15.00
1979	315,507	.93	105,372,357	41,274,817	333,978	203,158	130,821	176,395	6.71	4.95	140.48	39.17	15.00
1980	341,785	1.05	106,751,523	41,540,279	312,336	190,796	121,539	165,654	7.17	5.38	150.40	38.91	15.00
1981	403,985	1.25	113,711,011	42,050,602	281,473	177,384	104,089	148,129	7.76	6.05	175.92	36.98	15.00
1982	313,256	.98	110,266,656	38,663,090	352,001	228,578	123,423	168,673	7.65	6.05	135.03	35.06	15.00
1983	236,367	.74	104,455,138	37,165,311	441,919	284,684	157,236	201,712	7.11	5.51	100.89	35.58	15.00
1984	193,801	.58	106,970,508	39,497,968	551,959	348,153	203,806	238,115	6.80	5.15	81.95	36.92	15.00
1985	190,180	.55	114,928,906	41,491,866	604,316	386,145	218,171	260,815	6.95	5.34	79.66	36.10	15.00
1986	114,744	.32	120,154,008	46,862,617	1,047,153	638,741	408,412	399,281	6.72	4.97	47.60	39.00	15.00

See notes at end of tables.

Table 2.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Federal Income Tax Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part III — Returns accounting for top 20 percent of Federal income tax												
1951	40,161	.62	23,524,309	11,788,969	585,754	292,210	293,545	309,182	7.97	4.97	26.08	50.11	20.00
1952	63,077	.84	27,217,526	13,174,569	431,495	222,631	208,864	235,049	8.38	5.43	40.33	48.40	20.00
1953	89,615	1.02	31,078,924	14,004,709	346,804	190,528	156,276	190,802	8.51	5.78	56.38	45.06	20.00
1954	76,825	.86	30,926,789	13,105,467	402,564	231,974	170,590	218,384	8.20	5.72	47.46	42.38	20.00
1955	92,420	.87	37,474,283	15,372,239	405,477	239,147	166,330	211,924	8.29	5.89	55.99	41.02	20.00
1956	120,054	.98	43,370,699	17,275,495	361,261	217,363	143,898	195,569	8.44	6.11	71.42	39.83	20.00
1957	141,163	1.11	45,440,617	17,488,995	321,902	198,009	123,892	177,720	8.64	6.37	82.46	38.49	20.00
1958	152,625	1.23	45,938,378	17,024,722	300,988	189,442	111,546	165,511	8.94	6.74	87.64	37.06	20.00
1959	173,797	1.20	54,024,265	20,010,345	310,848	195,711	115,137	171,062	8.91	6.72	98.12	37.04	20.00
1960	217,640	1.45	57,921,020	20,099,713	266,132	173,779	92,353	145,423	9.29	7.23	120.93	34.70	20.00
1961	216,774	1.34	61,957,255	21,955,120	285,815	184,534	101,281	151,843	9.18	7.08	118.46	35.44	20.00
1962	286,610	1.63	70,254,974	23,468,883	245,124	163,240	81,884	136,350	9.57	7.58	154.28	33.41	20.00
1963	322,453	1.70	76,813,041	25,454,608	238,215	159,274	78,940	133,007	9.64	7.67	171.08	33.14	20.00
1964	313,191	1.50	81,970,543	25,727,405	261,727	179,581	82,146	144,183	9.25	7.42	163.85	31.39	20.00
1965	276,771	1.23	83,425,110	27,187,565	301,423	203,191	98,231	161,498	8.55	6.70	143.02	32.59	20.00
1966	328,172	1.33	93,875,879	30,392,903	286,057	193,444	92,613	154,953	8.76	6.91	167.80	32.38	20.00
1967	306,474	1.20	97,327,075	33,342,288	317,571	208,778	108,793	169,144	8.56	6.60	155.21	34.26	20.00
1968	333,061	1.22	108,145,304	39,563,281	324,701	205,914	118,787	168,270	8.78	6.64	167.03	36.58	20.00
1969	442,453	1.54	119,974,113	42,462,055	271,157	175,187	95,970	144,381	9.34	7.23	219.71	35.39	20.00
1970	556,576	1.96	122,815,871	38,697,192	220,663	151,136	69,527	125,222	9.75	7.89	272.85	31.51	20.00
1971	516,785	1.78	121,443,664	38,641,569	234,999	160,226	74,773	132,890	9.32	7.46	249.86	31.82	20.00
1972	529,134	1.70	130,868,981	41,792,093	247,327	168,345	78,982	138,248	9.17	7.31	252.83	31.93	20.00
1973	643,185	1.97	145,313,204	45,470,672	225,928	155,231	70,696	130,365	9.65	7.81	304.31	31.29	20.00
1974	630,140	1.98	140,406,305	45,780,918	222,818	150,166	72,652	127,424	9.71	7.78	295.37	32.61	20.00
1975	600,037	1.99	130,348,704	42,651,974	217,234	146,152	71,082	124,610	9.58	7.64	278.48	32.72	20.00
1976	619,475	1.95	136,662,773	46,610,646	220,610	145,368	75,242	126,026	9.42	7.39	284.73	34.11	20.00
1977	650,725	1.99	144,698,819	50,057,221	222,365	145,440	76,925	125,659	9.61	7.54	296.11	34.59	20.00
1978	727,064	2.14	158,527,745	54,513,123	218,038	143,061	74,977	123,263	10.04	7.96	327.37	34.39	20.00
1979	615,362	1.81	150,644,439	55,033,089	244,806	155,374	89,432	132,614	9.60	7.38	274.00	36.53	20.00
1980	656,822	2.01	151,400,089	55,387,038	230,504	146,178	84,326	124,775	10.17	7.92	289.02	36.58	20.00
1981	772,639	2.39	160,689,610	56,067,469	207,975	135,409	72,566	112,218	10.97	8.83	336.46	34.89	20.00
1982	628,871	1.97	154,870,140	51,550,787	246,267	164,294	81,974	122,164	10.75	8.73	271.07	33.29	20.00
1983	510,614	1.59	149,360,659	49,553,748	292,512	195,465	97,047	137,431	10.17	8.18	217.95	33.18	20.00
1984	451,624	1.34	155,030,764	52,663,957	343,274	226,664	116,610	153,178	9.86	7.82	190.98	33.97	20.00
1985	437,349	1.26	164,928,675	55,322,488	377,110	250,615	126,495	164,889	9.98	7.97	183.19	33.54	20.00
1986	267,894	.74	165,874,875	62,483,489	619,180	385,941	233,239	239,498	9.28	7.01	111.12	37.67	20.00
	Part IV — Returns accounting for top 25 percent of Federal income tax												
1951	68,484	1.06	31,159,435	14,736,212	454,986	239,810	215,176	238,994	10.56	6.95	44.48	47.29	25.00
1952	107,924	1.44	36,439,833	16,468,212	337,643	185,053	152,591	182,853	11.23	7.72	69.01	45.19	25.00
1953	153,249	1.74	41,741,765	17,505,887	272,379	158,147	114,232	149,172	11.43	8.21	96.41	41.94	25.00
1954	133,966	1.51	41,748,939	16,381,834	311,638	189,355	122,283	166,825	11.07	8.14	82.75	39.24	25.00
1955	165,331	1.55	50,793,079	19,215,299	307,221	190,998	116,223	160,841	11.24	8.42	100.16	37.83	25.00
1956	214,474	1.76	59,342,557	21,594,369	276,688	176,003	100,685	148,762	11.55	8.83	127.60	36.39	25.00
1957	249,672	1.97	62,067,709	21,861,243	248,597	161,037	87,560	134,996	11.80	9.17	145.85	35.22	25.00
1958	267,243	2.16	62,371,767	21,280,902	233,390	153,759	79,631	126,708	12.13	9.58	153.46	34.12	25.00
1959	305,199	2.10	73,387,420	25,012,931	240,458	158,501	81,956	129,211	12.10	9.55	172.30	34.08	25.00
1960	378,391	2.51	78,319,560	25,124,642	206,980	140,582	66,399	112,515	12.56	10.17	210.24	32.08	25.00
1961	382,978	2.37	83,945,264	27,443,900	219,191	147,532	71,659	117,109	12.43	9.99	209.29	32.69	25.00
1962	490,747	2.79	94,653,120	29,336,104	192,876	133,097	59,778	106,306	12.89	10.58	264.17	30.99	25.00
1963	549,604	2.90	103,344,797	31,818,260	188,035	130,142	57,893	104,053	12.97	10.69	291.59	30.79	25.00
1964	557,357	2.67	112,608,280	32,159,256	202,040	144,340	57,700	109,718	12.70	10.62	291.59	28.56	25.00
1965	522,788	2.31	117,559,562	33,984,456	224,870	159,864	65,006	120,231	12.05	9.96	270.14	28.91	25.00
1966	614,856	2.49	132,051,868	37,991,129	214,769	152,980	61,789	115,247	12.33	10.23	314.38	28.77	25.00
1967	597,060	2.33	138,962,708	41,677,859	232,745	162,940	69,805	123,512	12.23	10.03	302.37	29.99	25.00
1968	615,240	2.25	148,843,245	49,454,101	241,927	161,545	80,382	126,019	12.09	9.62	308.55	33.23	25.00
1969	809,643	2.82	165,494,388	53,077,569	204,404	138,847	65,557	108,487	12.88	10.48	402.04	32.07	25.00
1970	975,551	3.43	168,614,762	48,371,490	172,840	123,257	49,584	97,271	13.38	11.28	478.25	28.69	25.00
1971	923,854	3.18	168,635,498	48,301,961	182,535	130,252	52,283	102,602	12.95	10.85	446.68	28.64	25.00
1972	954,701	3.06	181,977,135	52,240,116	190,612	135,893	54,719	106,203	12.75	10.65	456.17	28.71	25.00
1973	1,132,392	3.47	201,236,250	56,838,340	177,709	127,516	50,193	101,909	13.36	11.29	535.77	28.24	25.00
1974	1,103,947	3.47	193,468,389	57,226,147	175,252	123,414	51,838	100,082	13.38	11.20	517.45	29.58	25.00
1975	1,025,739	3.40	177,305,134	53,314,968	172,856	120,879	51,977	99,110	13.03	10.81	476.06	30.07	25.00
1976	1,033,903	3.25	183,133,204	58,263,308	177,128	120,775	56,353	101,350	12.62	10.25	475.22	31.81	25.00
1977	1,070,662	3.27	191,746,765	62,571,527	179,092	120,650	58,442	101,216	12.73	10.29	487.20	32.63	25.00
1978	1,184,426	3.48	208,962,647	68,141,404	176,425	118,894	57,531	99,672	13.23	10.78	533.30	32.61	25.00
1979	1,084,257	3.19	204,942,761	68,791,361	189,017	125,571	63,446	102,985	13.05	10.52	482.78	33.57	25.00
1980	1,130,314	3.46	203,526,901	69,233,798	180,062	118,810	61,252	98,483	13.67	11.08	497.38	34.02	25.00
1981	1,310,744	4.05	214,324,294	70,084,337	163,513	110,044	53,469	90,122	14.63	12.17	570.79	32.70	25.00
1982	1,090,133	3.41	204,184,323	64,438,484	187,302	128,192	59,111	95,441	14.17	11.81	469.89	31.56	25.00
1983	929,927	2.90	198,857,281	61,942,185	213,842	147,232	66,610	104,036	13.54	11.22	396.92	31.15	25.00
1984	848,208	2.52	206,606,604	65,829,947	243,580	165,969	77,611	113,631	13.13	10.75	358.69	31.86	25.00
1985	829,747	2.39	219,336,710	69,153,110	264,342	180,999	83,342	120,225	13.27	10.92	347.55	31.53	25.00
1986	560,498	1.56	222,288,568	78,104,361	396,591	257,243	139,348	161,002	12.43	9.77	232.50	35.14	25.00

See notes at end of tables.

Table 2.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Federal Income Tax Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part V — Returns accounting for top 30 percent of Federal income tax												
1951	108,869	1.69	39,711,675	17,683,454	364,764	202,336	162,428	190,044	13.45	9.32	70.70	44.53	30.00
1952	169,572	2.26	46,482,401	19,761,854	274,116	157,576	116,539	146,747	14.32	10.33	108.43	42.51	30.00
1953	245,042	2.79	53,872,259	21,007,064	219,849	134,121	85,728	118,358	14.75	11.13	154.16	38.99	30.00
1954	214,797	2.42	53,672,426	19,658,201	249,875	158,355	91,520	132,301	14.23	10.92	132.69	36.63	30.00
1955	265,657	2.49	65,114,599	23,058,359	245,108	158,311	86,798	128,353	14.40	11.21	160.94	35.41	30.00
1956	342,440	2.80	76,168,467	25,913,242	222,429	146,756	75,672	117,550	14.83	11.76	203.73	34.02	30.00
1957	396,286	3.12	79,630,446	26,233,492	200,942	134,744	66,198	107,681	15.14	12.17	231.49	32.94	30.00
1958	421,456	3.41	79,761,259	25,537,083	189,252	128,659	60,593	101,583	15.52	12.64	242.01	32.02	30.00
1959	485,167	3.34	93,899,809	30,015,517	193,541	131,675	61,866	101,840	15.48	12.61	273.90	31.97	30.00
1960	596,262	3.96	100,160,755	30,149,570	167,981	117,417	50,564	90,362	16.06	13.38	331.30	30.10	30.00
1961	606,610	3.76	107,256,919	32,932,680	176,814	122,524	54,290	93,835	15.89	13.15	331.50	30.70	30.00
1962	769,081	4.38	121,083,604	35,203,325	157,439	111,666	45,773	85,832	16.49	13.92	413.99	29.07	30.00
1963	860,603	4.54	132,289,222	38,181,912	153,717	109,350	44,366	84,162	16.61	14.06	456.59	28.86	30.00
1964	883,501	4.24	144,425,261	38,591,108	163,469	119,790	43,680	87,422	16.29	13.96	462.22	26.72	30.00
1965	852,482	3.77	152,517,588	40,781,347	178,910	131,072	47,838	93,855	15.64	13.31	440.50	26.74	30.00
1966	998,634	4.05	171,126,618	45,589,355	171,361	125,709	45,652	90,312	15.98	13.66	510.61	26.64	30.00
1967	986,298	3.85	181,301,669	50,013,431	183,820	133,112	50,708	95,819	15.95	13.54	499.50	27.59	30.00
1968	1,020,915	3.73	193,631,031	59,344,921	189,664	131,535	58,129	98,174	15.73	13.00	512.00	30.65	30.00
1969	1,322,038	4.61	214,706,916	63,693,083	162,406	114,228	48,178	86,403	16.71	14.08	656.47	29.67	30.00
1970	1,543,866	5.43	218,394,807	58,045,788	141,460	103,862	37,598	79,840	17.33	15.04	756.86	26.58	30.00
1971	1,477,015	5.09	219,418,230	57,962,353	148,555	109,312	39,243	83,351	16.85	14.55	714.13	26.42	30.00
1972	1,539,007	4.94	237,505,049	62,688,139	154,324	113,591	40,733	86,196	16.64	14.34	735.37	26.39	30.00
1973	1,786,543	5.48	261,456,728	68,206,008	146,348	108,170	38,178	84,118	17.36	15.11	845.27	26.09	30.00
1974	1,761,868	5.54	252,844,552	68,671,376	143,509	104,533	38,976	82,180	17.49	15.14	825.84	27.16	30.00
1975	1,650,178	5.47	232,778,740	63,977,961	141,063	102,292	38,770	81,206	17.11	14.71	765.87	27.48	30.00
1976	1,681,080	5.28	242,184,369	69,915,970	144,065	102,475	41,590	83,337	16.69	14.14	772.69	28.87	30.00
1977	1,739,667	5.31	252,833,214	75,085,832	145,334	102,173	43,161	83,579	16.79	14.15	791.62	29.70	30.00
1978	1,877,275	5.51	271,593,672	81,769,684	144,674	101,117	43,558	83,175	17.20	14.53	845.26	30.11	30.00
1979	1,718,195	5.06	263,809,875	82,549,633	153,539	105,495	48,044	84,905	16.80	14.00	765.05	31.29	30.00
1980	1,789,053	5.48	262,108,104	83,080,558	146,507	100,068	46,438	81,518	17.60	14.77	787.24	31.70	30.00
1981	2,052,615	6.35	275,106,822	84,101,204	134,027	93,055	40,973	75,707	18.77	16.12	893.85	30.57	30.00
1982	1,774,646	5.56	262,936,483	77,326,180	148,163	104,590	43,573	78,234	18.25	15.69	764.95	29.41	30.00
1983	1,533,395	4.78	255,011,771	74,330,622	166,305	117,831	48,475	84,749	17.37	14.80	654.50	29.15	30.00
1984	1,420,380	4.22	264,354,924	78,995,936	186,116	130,500	55,616	91,276	16.81	14.15	600.64	29.88	30.00
1985	1,399,094	4.04	279,814,680	82,983,732	199,997	140,685	59,312	95,540	16.93	14.31	586.03	29.66	30.00
1986	995,193	2.77	282,124,555	93,725,233	283,487	189,309	94,178	120,283	15.78	12.77	412.81	33.22	30.00
	Part VI — Returns accounting for top 35 percent of Federal income tax												
1951	165,913	2.58	49,406,612	20,630,696	297,787	173,440	124,347	153,454	16.74	12.18	107.75	41.76	35.00
1952	256,046	3.42	57,846,998	23,055,496	225,925	135,880	90,044	118,609	17.82	13.45	163.72	39.86	35.00
1953	376,196	4.28	67,682,301	24,508,241	179,912	114,765	65,148	94,641	18.53	14.62	236.67	36.21	35.00
1954	332,844	3.75	67,565,928	22,934,568	202,996	134,091	68,905	105,737	17.92	14.33	205.61	33.94	35.00
1955	410,484	3.85	81,633,733	26,901,418	198,872	133,336	65,536	102,425	18.06	14.59	248.67	32.95	35.00
1956	516,335	4.23	94,422,282	30,232,116	182,870	124,319	58,551	94,536	18.38	15.02	307.18	32.02	35.00
1957	599,573	4.73	99,214,962	30,605,741	165,476	114,430	51,046	86,919	18.86	15.64	350.24	30.85	35.00
1958	639,497	5.17	99,587,374	29,793,263	155,728	109,139	46,589	82,178	19.37	16.27	367.21	29.92	35.00
1959	743,086	5.12	117,266,861	35,018,104	157,811	110,685	47,125	81,508	19.33	16.24	419.50	29.86	35.00
1960	924,692	6.14	126,636,288	35,174,499	136,950	98,911	38,039	72,730	20.31	17.49	513.78	27.78	35.00
1961	933,542	5.78	134,641,519	38,421,460	144,227	103,070	41,157	75,607	19.94	17.02	510.15	28.54	35.00
1962	1,188,878	6.77	153,345,124	41,070,545	128,983	94,437	34,546	69,649	20.88	18.19	639.97	26.78	35.00
1963	1,328,343	7.01	167,653,819	44,545,564	126,213	92,678	33,535	68,822	21.04	18.39	704.76	26.57	35.00
1964	1,320,629	6.33	179,075,694	45,022,959	135,599	101,507	34,092	72,695	20.20	17.69	690.92	25.14	35.00
1965	1,294,851	5.73	189,878,541	47,578,238	146,641	109,897	36,744	76,826	19.47	16.95	669.08	25.06	35.00
1966	1,512,005	6.13	213,028,098	53,187,581	140,891	105,714	35,177	74,570	19.89	17.39	773.10	24.97	35.00
1967	1,500,664	5.86	225,683,899	58,349,003	150,389	111,507	38,882	78,318	19.86	17.25	760.00	25.85	35.00
1968	1,612,907	5.89	245,380,406	69,235,741	152,136	109,209	42,926	79,019	19.93	17.05	808.88	28.22	35.00
1969	2,055,602	7.16	272,097,531	74,308,597	132,369	96,219	36,149	71,910	21.17	18.44	1,020.73	27.31	35.00
1970	2,333,852	8.20	276,280,198	67,720,086	118,379	89,363	29,016	68,133	21.93	19.56	1,144.13	24.51	35.00
1971	2,221,014	7.65	276,353,747	67,622,746	124,427	93,980	30,447	71,086	21.22	18.82	1,073.85	24.47	35.00
1972	2,294,199	7.36	297,384,867	73,136,163	129,625	97,746	31,879	73,792	20.83	18.40	1,096.21	24.59	35.00
1973	2,604,037	7.98	325,150,931	79,573,676	124,864	94,306	30,558	72,888	21.59	19.20	1,232.06	24.47	35.00
1974	2,585,567	8.13	315,353,489	80,116,606	121,967	90,981	30,986	70,712	21.81	19.33	1,211.94	25.41	35.00
1975	2,424,325	8.03	291,116,575	74,640,955	120,081	89,293	30,788	70,637	21.40	18.87	1,125.16	25.64	35.00
1976	2,485,493	7.81	304,292,575	81,568,631	122,427	89,610	32,818	72,225	20.97	18.28	1,142.42	26.81	35.00
1977	2,593,114	7.92	318,825,839	87,600,137	122,951	89,169	33,782	72,427	21.17	18.41	1,179.98	27.48	35.00
1978	2,810,268	8.25	343,347,390	95,397,965	122,176	88,230	33,946	71,981	21.74	18.98	1,265.34	27.78	35.00
1979	2,543,532	7.48	328,583,886	96,307,906	129,184	91,320	37,864	73,262	20.93	17.94	1,132.54	29.31	35.00
1980	2,595,527	7.95	323,198,322	96,927,317	124,521	87,177	37,344	71,020	21.70	18.66	1,142.12	29.99	35.00
1981	2,930,916	9.07	337,441,378	98,118,071	115,132	81,655	33,477	67,111	23.03	20.20	1,276.33	29.08	35.00
1982	2,629,442	8.24	324,778,592	90,213,877	123,516	89,207	34,309	67,701	22.54	19.82	1,133.40	27.78	35.00
1983	2,388,446	7.45	321,328,235	86,719,059	134,534	98,227	36,308	71,829	21.88	19.22	1,019.47	26.99	35.00
1984	2,233,366	6.63	331,961,921	92,161,925	148,637	107,372	41,266	76,782	21.10	18.31	944.43	27.76	35.00
1985	2,171,798	6.27	346,982,833	96,814,354	159,768	115,190	44,578	80,181	21.00	18.18	909.69	27.90	35.00
1986	1,623,701	4.51	349,183,595	109,346,106	215,054	147,710	67,344	96,475	19.53	16.25	673.52	31.31	35.00

See notes at end of tables.

Table 2.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Federal Income Tax Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part VII — Returns accounting for top 40 percent of Federal income tax												
1951	243,514	3.78	60,113,585	23,577,938	246,859	150,035	96,824	125,035	20.36	15.47	158.14	39.22	40.00
1952	376,528	5.02	70,631,649	26,349,139	187,587	117,607	69,979	95,749	21.76	17.11	240.76	37.31	40.00
1953	556,684	6.33	82,991,069	28,009,419	149,081	98,766	50,315	76,760	22.72	18.62	350.21	33.75	40.00
1954	495,482	5.58	82,974,238	26,210,935	167,462	114,562	52,900	85,707	22.00	18.22	306.07	31.59	40.00
1955	614,651	5.76	100,316,907	30,744,478	163,210	113,190	50,019	82,385	22.19	18.54	372.36	30.65	40.00
1956	783,489	6.42	116,874,886	34,550,990	149,172	105,073	44,099	75,634	22.75	19.27	466.12	29.56	40.00
1957	902,693	7.12	122,684,406	34,977,990	135,909	97,161	38,748	69,779	23.32	20.00	527.31	28.51	40.00
1958	953,749	7.71	122,791,185	34,049,444	128,746	93,045	35,701	67,007	23.89	20.69	547.66	27.73	40.00
1959	1,120,064	7.72	144,802,830	40,020,690	129,281	93,550	35,731	66,308	23.87	20.69	632.32	27.64	40.00
1960	1,354,940	9.00	155,097,767	40,199,427	114,468	84,800	29,669	60,845	24.87	21.97	752.83	25.92	40.00
1961	1,399,139	8.67	166,397,892	43,910,240	118,929	87,545	31,384	62,374	24.65	21.67	764.59	26.39	40.00
1962	1,740,546	9.91	188,486,420	46,937,766	108,292	81,324	26,967	58,963	25.66	22.94	936.93	24.90	40.00
1963	1,931,966	10.19	205,840,790	50,909,216	106,545	80,194	26,351	58,834	25.84	23.15	1,025.01	24.73	40.00
1964	1,901,081	9.12	217,917,508	51,454,810	114,628	87,562	27,066	62,181	24.58	21.96	994.60	23.61	40.00
1965	1,886,156	8.35	231,552,650	54,375,129	122,764	93,936	28,829	65,253	23.74	21.11	974.63	23.48	40.00
1966	2,191,534	8.88	259,749,110	60,785,807	118,524	90,787	27,737	63,944	24.25	21.65	1,120.55	23.40	40.00
1967	2,177,359	8.50	274,430,921	66,684,575	126,038	95,412	30,626	66,931	24.15	21.42	1,102.70	24.30	40.00
1968	2,407,407	8.79	302,657,803	79,126,562	125,719	92,851	32,868	66,735	24.58	21.63	1,207.33	26.14	40.00
1969	2,962,550	10.32	332,756,116	84,924,111	112,321	83,655	28,666	62,771	25.90	23.10	1,471.09	25.52	40.00
1970	3,271,940	11.50	336,356,078	77,394,384	102,800	79,146	23,654	60,576	26.70	24.28	1,604.02	23.01	40.00
1971	3,167,180	10.91	339,249,228	77,283,138	107,114	82,713	24,401	62,646	26.05	23.61	1,531.32	22.78	40.00
1972	3,274,896	10.51	365,060,605	83,584,186	111,472	85,950	25,523	65,032	25.57	23.10	1,564.81	22.90	40.00
1973	3,623,676	11.11	395,126,048	90,941,344	109,040	83,944	25,096	65,019	26.23	23.78	1,714.48	23.02	40.00
1974	3,586,870	11.28	381,978,230	91,561,835	106,493	80,967	25,527	63,052	26.42	23.87	1,681.28	23.97	40.00
1975	3,338,922	11.07	352,119,653	85,303,948	105,459	79,911	25,548	63,338	25.88	23.26	1,549.64	24.23	40.00
1976	3,436,930	10.80	369,099,467	93,221,293	107,392	80,269	27,123	64,612	25.43	22.65	1,579.74	25.26	40.00
1977	3,594,496	10.98	387,255,935	100,114,443	107,736	79,884	27,852	64,960	25.71	22.86	1,635.65	25.85	40.00
1978	3,898,716	11.45	417,227,193	109,026,246	107,017	79,052	27,965	64,639	26.42	23.59	1,755.43	26.13	40.00
1979	3,560,572	10.48	398,676,451	110,066,178	111,970	81,057	30,912	65,367	25.39	22.29	1,585.39	27.61	40.00
1980	3,595,296	11.02	390,119,779	110,774,077	108,508	77,698	30,811	63,469	26.19	23.04	1,582.05	28.39	40.00
1981	3,974,885	12.30	404,004,048	112,134,939	101,639	73,428	28,211	60,862	27.57	24.63	1,730.94	27.76	40.00
1982	3,642,571	11.41	389,548,599	103,101,574	106,943	78,639	28,305	60,760	27.03	24.21	1,570.10	26.47	40.00
1983	3,397,627	10.60	389,261,597	99,107,497	114,569	85,399	29,170	63,519	26.51	23.77	1,450.22	25.46	40.00
1984	3,279,310	9.74	406,670,459	105,327,915	124,011	91,892	32,119	67,047	25.85	23.01	1,386.74	25.90	40.00
1985	3,232,762	9.33	425,875,280	110,644,976	131,737	97,511	34,226	69,683	25.77	22.91	1,354.09	25.98	40.00
1986	2,481,271	6.90	424,686,348	124,966,978	171,157	120,793	50,364	81,191	23.75	20.31	1,029.24	29.43	40.00
	Part VIII — Returns accounting for top 45 percent of Federal income tax												
1951	351,448	5.46	72,259,684	26,525,181	205,606	130,132	75,474	102,120	24.48	19.36	228.24	36.71	45.00
1952	540,845	7.21	84,767,813	29,642,781	156,732	101,924	54,808	77,960	26.11	21.31	345.82	34.97	45.00
1953	802,424	9.13	100,015,302	31,510,596	124,641	85,372	39,269	63,071	27.38	23.20	504.81	31.51	45.00
1954	715,821	8.06	99,956,985	29,487,302	139,640	98,446	41,194	69,839	26.51	22.62	442.18	29.50	45.00
1955	896,549	8.40	121,114,831	34,587,538	135,090	96,512	38,579	66,750	26.79	23.06	543.14	28.56	45.00
1956	1,138,416	9.32	141,062,827	38,869,863	123,912	89,768	34,144	61,967	27.46	23.92	677.27	27.56	45.00
1957	1,307,367	10.31	148,235,041	39,350,238	113,384	83,286	30,099	57,763	28.18	24.83	763.71	26.55	45.00
1958	1,364,910	11.03	147,919,837	38,305,624	108,373	80,309	28,065	56,321	28.77	25.55	783.76	25.90	45.00
1959	1,613,280	11.12	174,651,656	45,023,276	108,259	80,351	27,908	55,826	28.80	25.59	910.76	25.78	45.00
1960	1,928,353	12.81	187,341,336	45,224,355	97,151	73,699	23,452	52,444	30.04	27.17	1,071.43	24.14	45.00
1961	1,966,897	12.18	199,205,871	49,399,020	101,279	76,164	25,115	53,983	29.51	26.50	1,074.85	24.80	45.00
1962	2,397,900	13.65	224,785,378	52,804,987	93,743	71,721	22,021	52,099	30.61	27.87	1,290.78	23.49	45.00
1963	2,642,220	13.94	245,107,526	57,272,868	92,766	71,090	21,676	52,263	30.77	28.06	1,401.83	23.37	45.00
1964	2,677,684	12.84	262,906,424	57,886,661	98,184	76,566	21,618	54,405	29.66	27.05	1,400.89	22.02	45.00
1965	2,659,842	11.78	278,520,299	61,172,021	104,713	81,715	22,998	56,977	28.56	25.90	1,374.41	21.96	45.00
1966	3,058,476	12.40	311,588,554	68,384,033	101,877	79,518	22,359	56,386	29.09	26.46	1,563.83	21.95	45.00
1967	3,039,603	11.86	328,274,668	75,020,147	107,999	83,318	24,681	58,740	28.88	26.11	1,539.37	22.85	45.00
1968	3,417,569	12.47	365,574,052	89,017,382	106,969	80,922	26,047	58,547	29.69	26.76	1,713.93	24.35	45.00
1969	4,084,781	14.23	399,216,599	95,539,624	97,733	74,344	23,389	56,219	31.07	28.31	2,028.34	23.93	45.00
1970	4,401,553	15.47	401,313,939	87,068,682	91,176	71,394	19,781	54,872	31.85	29.47	2,157.79	21.70	45.00
1971	4,249,138	14.64	403,629,324	86,943,530	94,991	74,529	20,461	56,803	30.99	28.55	2,054.44	21.54	45.00
1972	4,421,444	14.19	435,850,535	94,032,209	98,577	77,309	21,267	58,889	30.53	28.05	2,112.65	21.57	45.00
1973	4,856,363	14.88	471,260,778	102,309,012	97,040	75,973	21,067	58,906	31.29	28.85	2,297.71	21.71	45.00
1974	4,797,930	15.10	454,649,765	103,007,065	94,760	73,291	21,469	57,387	31.45	28.90	2,248.94	22.66	45.00
1975	4,410,703	14.62	416,810,377	95,966,942	94,500	72,742	21,758	57,743	30.64	27.97	2,047.06	23.02	45.00
1976	4,537,479	14.25	436,865,109	104,873,954	96,279	73,166	23,113	58,910	30.10	27.25	2,085.59	24.01	45.00
1977	4,738,292	14.47	458,120,384	112,628,748	96,685	72,915	23,770	59,346	30.42	27.51	2,156.12	24.58	45.00
1978	5,130,855	15.07	493,225,478	122,654,527	96,129	72,224	23,905	59,224	31.23	28.36	2,310.21	24.87	45.00
1979	4,817,258	14.17	476,833,301	123,824,450	98,984	73,280	25,704	59,426	30.37	27.26	2,144.94	25.97	45.00
1980	4,767,169	14.61	460,968,535	124,620,836	96,697	70,555	26,141	57,862	30.95	27.74	2,097.72	27.03	45.00
1981	5,184,333	16.04	474,537,368	126,151,806	91,533	67,200	24,333	56,059	32.38	29.40	2,257.62	26.58	45.00
1982	4,851,878	15.20	459,620,895	115,989,270	94,731	70,824	23,906	55,529	31.90	29.04	2,091.36	25.24	45.00
1983	4,544,188	14.17	458,480,576	111,495,934	100,894	76,358	24,536	57,631	31.22	28.42	1,939.61	24.32	45.00
1984	4,479,116	13.31	482,789,744	118,493,904	107,787	81,332	26,455	60,366	30.69	27.82	1,894.10	24.54	45.00
1985	4,463,119	12.88	506,845,790	124,475,598	113,563	85,673	27,890	62,493	30.67	27.79	1,869.44	24.56	45.00
1986	3,677,133	10.22	514,350,762	140,587,850	139,878	101,645	38,233	70,052	28.77	25.33	1,525.29	27.33	45.00

See notes at end of tables.

Table 2.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Federal Income Tax Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part IX — Returns accounting for top 50 percent of Federal income tax												
1951	498,220	7.74	85,746,610	29,472,423	172,106	112,950	59,155	83,188	29.05	23.82	323.56	34.37	50.00
1952	763,909	10.19	100,472,185	32,936,423	131,524	88,408	43,116	64,123	30.95	26.10	488.45	32.78	50.00
1953	1,146,653	13.05	119,717,183	35,011,774	104,406	73,872	30,534	52,428	32.77	28.68	721.37	29.25	50.00
1954	1,028,898	11.58	119,666,094	32,763,669	116,305	84,462	31,843	57,262	31.74	27.89	635.58	27.38	50.00
1955	1,296,035	12.14	145,174,576	38,430,598	112,014	82,362	29,652	54,928	32.12	28.45	785.15	26.47	50.00
1956	1,640,222	13.43	169,241,715	43,188,737	103,182	76,851	26,331	51,625	32.95	29.50	975.81	25.52	50.00
1957	1,852,938	14.61	177,118,895	43,722,487	95,588	71,992	23,596	49,159	33.67	30.41	1,082.41	24.69	50.00
1958	1,910,657	15.44	176,283,145	42,561,805	92,263	69,987	22,276	48,532	34.29	31.17	1,097.14	24.14	50.00
1959	2,263,636	15.60	208,304,287	50,025,862	92,022	69,922	22,100	48,538	34.34	31.25	1,277.92	24.02	50.00
1960	2,624,277	17.43	221,620,847	50,249,284	84,450	65,302	19,148	46,734	35.54	32.76	1,458.10	22.67	50.00
1961	2,669,970	16.54	234,877,656	54,887,800	87,970	67,413	20,557	48,030	34.79	31.84	1,459.06	23.37	50.00
1962	3,182,390	18.12	263,549,424	58,672,208	82,815	64,378	18,437	47,090	35.88	33.20	1,713.07	22.26	50.00
1963	3,489,910	18.41	287,200,224	63,636,520	82,294	64,060	18,234	47,398	36.05	33.40	1,851.58	22.16	50.00
1964	3,647,610	17.49	312,705,859	64,318,513	85,729	68,096	17,633	48,769	35.27	32.77	1,908.33	20.57	50.00
1965	3,674,654	16.27	332,887,247	67,968,912	90,590	72,093	18,497	50,756	34.13	31.56	1,898.79	20.42	50.00
1966	4,169,262	16.90	370,755,422	75,982,258	88,926	70,702	18,224	50,598	34.61	32.07	2,131.79	20.49	50.00
1967	4,112,194	16.05	387,823,919	83,355,719	94,311	74,040	20,270	52,809	34.12	31.39	2,082.58	21.49	50.00
1968	4,570,734	16.68	429,585,012	98,908,202	93,986	72,347	21,639	52,978	34.89	32.00	2,292.26	23.02	50.00
1969	5,341,243	18.61	466,658,668	106,155,138	87,369	67,494	19,875	51,479	36.32	33.61	2,652.25	22.75	50.00
1970	5,704,177	20.05	469,748,446	96,742,980	82,352	65,392	16,960	50,449	37.28	34.98	2,796.38	20.59	50.00
1971	5,544,056	19.10	473,936,950	96,603,922	85,486	68,061	17,425	52,066	36.39	34.01	2,680.53	20.38	50.00
1972	5,715,601	18.34	508,808,984	104,480,232	89,021	70,741	18,280	54,130	35.64	33.18	2,731.03	20.53	50.00
1973	6,235,122	19.11	549,006,700	113,676,680	88,051	69,819	18,232	54,149	36.45	34.04	2,950.04	20.71	50.00
1974	6,192,402	19.48	531,347,697	114,452,294	85,806	67,324	18,483	52,840	36.75	34.26	2,902.57	21.54	50.00
1975	5,679,224	18.82	486,973,052	106,629,936	85,746	66,971	18,775	53,147	35.79	33.15	2,635.80	21.90	50.00
1976	5,815,183	18.27	509,082,902	116,526,616	87,544	67,505	20,038	54,401	35.08	32.22	2,672.87	22.89	50.00
1977	6,029,498	18.42	531,661,792	125,143,054	88,177	67,422	20,755	54,802	35.30	32.37	2,743.67	23.54	50.00
1978	6,503,256	19.10	571,321,589	136,282,807	87,852	66,896	20,956	54,867	36.18	33.30	2,928.14	23.85	50.00
1979	6,267,971	18.44	559,350,755	137,582,722	89,240	67,289	21,950	54,633	35.63	32.58	2,790.89	24.60	50.00
1980	6,160,499	18.88	538,226,583	138,467,596	87,367	64,891	22,477	53,293	36.14	32.97	2,710.83	25.73	50.00
1981	6,544,581	20.24	547,958,101	140,168,673	83,727	62,309	21,418	52,088	37.39	34.41	2,849.97	25.58	50.00
1982	6,232,363	19.52	533,311,978	128,876,967	85,571	64,893	20,679	51,453	37.01	34.18	2,686.41	24.17	50.00
1983	5,855,427	18.26	530,896,368	123,884,371	90,667	69,510	21,157	53,116	36.15	33.34	2,499.29	23.33	50.00
1984	5,822,384	17.30	560,292,937	131,659,893	96,231	73,618	22,613	55,335	35.62	32.73	2,462.14	23.50	50.00
1985	5,844,277	16.86	589,165,289	138,306,220	100,811	77,145	23,665	57,048	35.65	32.77	2,447.96	23.47	50.00
1986	5,101,364	14.18	608,278,453	156,208,722	119,238	88,617	30,621	62,390	34.02	30.64	2,116.06	25.68	50.00

See notes at end of tables.

Table 3.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Income Share Groups, Tax Years 1951–1986

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part I — Returns accounting for top 5 percent of income												
1951	16,590	.26	14,759,310	7,937,710	889,640	411,182	478,458	466,798	5.00	2.89	10.77	53.78	13.47
1952	24,372	.33	16,230,471	8,428,331	665,938	320,123	345,816	360,428	5.00	3.02	15.58	51.93	12.79
1953	34,051	.39	18,266,911	9,065,872	536,464	270,217	266,247	293,889	5.00	3.12	21.42	49.63	12.95
1954	30,638	.34	18,853,680	8,616,342	615,367	334,137	281,230	328,127	5.00	3.29	18.93	45.70	13.15
1955	34,833	.33	22,601,910	10,014,593	648,856	361,357	287,499	331,916	5.00	3.36	21.10	44.31	13.03
1956	45,353	.37	25,684,017	11,173,350	566,312	319,948	246,363	301,241	5.00	3.40	26.98	43.50	12.94
1957	52,316	.41	26,302,098	11,298,360	502,758	286,793	215,965	273,051	5.00	3.42	30.56	42.96	12.92
1958	53,221	.43	25,703,920	10,719,105	482,962	281,556	201,406	263,968	5.00	3.49	30.56	41.70	12.59
1959	60,812	.42	30,325,932	12,425,391	498,683	294,358	204,324	270,253	5.00	3.53	34.33	40.97	12.42
1960	69,233	.46	31,178,956	12,495,271	450,346	269,865	180,480	238,776	5.00	3.57	38.47	40.08	12.43
1961	67,152	.42	33,754,036	13,600,035	502,654	300,127	202,527	253,013	5.00	3.57	36.70	40.29	12.39
1962	88,521	.50	36,723,194	14,332,137	414,855	252,947	161,907	224,919	5.00	3.63	47.65	39.03	12.21
1963	98,619	.52	39,832,369	15,459,255	403,902	247,145	156,758	219,645	5.00	3.64	52.32	38.81	12.15
1964	101,194	.49	44,325,376	16,418,112	438,023	275,779	162,244	232,796	5.00	3.68	52.94	37.04	12.76
1965	99,779	.44	48,764,048	18,055,986	488,718	307,759	180,959	250,409	5.00	3.66	51.56	37.03	13.28
1966	114,984	.47	53,557,993	19,769,190	465,787	293,857	171,930	243,729	5.00	3.68	58.79	36.91	13.01
1967	109,558	.43	56,827,903	21,376,824	518,703	323,584	195,119	265,015	5.00	3.66	55.48	37.62	12.82
1968	109,666	.40	61,558,546	24,820,740	561,325	334,996	226,329	277,047	5.00	3.56	55.00	40.32	12.55
1969	133,374	.46	64,250,406	25,680,825	481,732	289,184	192,548	242,625	5.00	3.60	66.23	39.97	12.10
1970	172,137	.61	62,995,640	22,984,559	365,962	232,437	133,525	205,935	5.00	3.75	84.39	36.49	11.88
1971	170,277	.59	65,127,077	23,716,863	382,477	243,193	139,284	211,324	5.00	3.73	82.33	36.42	12.28
1972	177,547	.57	71,385,563	25,716,875	402,066	257,221	144,846	219,880	5.00	3.75	84.84	36.03	12.31
1973	205,801	.63	75,312,648	26,747,347	365,948	235,981	129,967	209,581	5.00	3.80	97.37	35.52	11.76
1974	197,547	.62	72,286,424	26,826,503	365,920	230,122	135,798	207,657	5.00	3.74	92.60	37.11	11.72
1975	193,928	.64	68,027,710	25,369,188	350,788	219,971	130,817	200,303	5.00	3.72	90.00	37.29	11.90
1976	205,084	.64	72,565,154	28,591,533	353,831	214,418	139,414	200,656	5.00	3.61	94.26	39.40	12.27
1977	205,016	.63	75,305,841	30,339,594	367,317	219,330	147,986	205,318	5.00	3.58	93.29	40.29	12.12
1978	211,595	.62	78,958,343	31,683,324	373,158	223,422	149,736	208,800	5.00	3.62	95.27	40.13	11.62
1979	179,420	.53	78,496,004	32,240,250	437,498	257,807	179,691	225,481	5.00	3.57	79.89	41.07	11.72
1980	172,329	.53	74,469,566	30,540,548	432,137	254,914	177,223	224,704	5.00	3.62	75.83	41.01	11.03
1981	172,877	.53	73,269,393	28,831,401	423,824	257,050	166,774	216,744	5.00	3.75	75.28	39.35	10.28
1982	126,677	.40	72,049,081	26,972,524	568,760	355,837	212,923	262,471	5.00	3.81	54.60	37.44	10.46
1983	107,701	.34	73,423,984	27,668,361	681,738	424,839	256,899	300,553	5.00	3.75	45.97	37.68	11.17
1984	94,196	.28	78,647,653	30,140,493	834,938	514,961	319,977	351,155	5.00	3.70	39.83	38.32	11.45
1985	88,755	.26	82,624,719	30,629,884	930,928	585,823	345,105	403,157	5.00	3.78	37.18	37.07	11.07
1986	53,592	.15	89,402,843	35,988,732	1,668,203	996,675	671,528	648,462	5.00	3.62	22.23	40.25	11.52
	Part II — Returns accounting for top 10 percent of income												
1951	61,786	.96	29,518,619	14,131,871	477,753	249,032	228,722	251,223	10.00	6.51	40.13	47.87	23.97
1952	87,203	1.16	32,460,943	15,102,202	372,244	199,061	173,184	202,153	10.00	6.71	55.76	46.52	22.93
1953	120,222	1.37	36,533,823	15,827,649	303,886	172,233	131,653	167,141	10.00	7.01	75.63	43.32	22.60
1954	110,812	1.25	37,707,360	15,187,045	340,283	203,231	137,053	183,201	10.00	7.23	68.45	40.28	23.18
1955	132,287	1.24	45,203,820	17,647,089	341,710	208,310	133,400	178,743	10.00	7.34	80.14	39.04	22.96
1956	164,124	1.34	51,368,033	19,466,320	312,983	194,376	118,607	169,188	10.00	7.47	97.64	37.90	22.54
1957	184,268	1.45	52,604,196	19,401,206	285,476	180,188	105,288	156,295	10.00	7.57	107.64	36.88	22.19
1958	187,389	1.51	51,407,840	18,465,157	274,337	175,798	98,539	150,109	10.00	7.68	107.60	35.92	21.69
1959	214,654	1.48	60,651,864	21,754,697	282,556	181,208	101,348	154,195	10.00	7.68	121.18	35.87	21.74
1960	249,117	1.65	62,357,912	21,215,671	250,315	165,152	85,163	136,749	10.00	7.87	138.41	34.02	21.11
1961	254,686	1.58	67,508,071	23,366,045	265,064	173,319	91,744	141,319	10.00	7.81	139.18	34.61	21.29
1962	310,438	1.77	73,446,388	24,254,926	236,589	158,458	78,131	131,508	10.00	7.97	167.11	33.02	20.67
1963	344,203	1.82	79,664,738	26,156,316	231,447	155,456	75,991	129,149	10.00	7.99	182.62	32.83	20.55
1964	360,847	1.73	88,650,752	27,138,790	245,674	170,466	75,209	135,222	10.00	8.12	188.79	30.61	21.10
1965	369,890	1.64	97,528,096	30,006,425	263,668	182,545	81,122	141,829	10.00	8.04	191.13	30.77	22.07
1966	418,311	1.70	107,115,986	33,036,905	256,068	177,091	78,977	138,767	10.00	8.06	213.89	30.84	21.74
1967	409,957	1.60	113,655,806	36,637,021	277,238	187,870	89,368	147,667	10.00	7.94	207.62	32.24	21.98
1968	427,498	1.56	123,117,091	43,385,011	287,994	186,509	101,486	149,869	10.00	7.72	214.39	35.24	21.93
1969	503,327	1.75	128,500,812	44,542,688	255,303	166,806	88,496	135,952	10.00	7.83	249.93	34.66	20.98
1970	582,190	2.05	125,991,280	39,394,668	216,409	148,743	67,666	122,676	10.00	8.12	285.41	31.27	20.36
1971	584,913	2.02	130,254,155	40,523,731	222,690	153,408	69,282	125,894	10.00	8.09	282.80	31.11	20.97
1972	618,263	1.98	142,771,125	44,362,099	230,923	159,170	71,753	129,083	10.00	8.07	295.42	31.07	21.23
1973	684,477	2.10	150,625,297	46,633,198	220,059	151,929	68,130	126,972	10.00	8.13	323.85	30.96	20.51
1974	663,194	2.09	144,572,848	46,814,105	217,995	147,406	70,589	124,649	10.00	8.03	310.86	32.38	20.45
1975	646,547	2.14	136,055,420	44,143,556	210,434	142,158	68,276	120,650	10.00	8.01	300.07	32.45	20.70
1976	688,127	2.16	145,130,308	48,937,409	210,906	139,790	71,117	120,368	10.00	7.90	316.29	33.72	21.00
1977	698,390	2.13	150,611,682	51,716,762	215,656	141,604	74,051	121,765	10.00	7.87	317.80	34.34	20.66
1978	722,133	2.12	157,916,687	54,343,448	218,681	143,427	75,254	123,634	10.00	7.93	325.15	34.41	19.94
1979	664,025	1.95	156,992,007	56,825,877	236,425	150,847	85,578	128,247	10.00	7.74	295.66	36.20	20.65
1980	637,225	1.95	148,939,132	54,667,717	233,731	147,941	85,790	126,341	10.00	7.78	280.40	36.70	19.74
1981	651,013	2.01	146,538,785	52,005,450	225,094	145,210	79,884	120,840	10.00	7.98	283.50	35.49	18.55
1982	543,502	1.70	144,098,162	48,550,288	265,129	175,800	89,329	130,498	10.00	8.08	234.27	33.69	18.84
1983	492,513	1.54	146,847,969	48,882,114	298,161	198,910	99,250	139,895	10.00	8.03	210.22	33.29	19.73
1984	466,510	1.39	157,295,305	53,268,654	337,175	222,989	114,186	150,715	10.00	7.94	197.27	33.87	20.23
1985	439,295	1.27	165,249,439	55,406,674	376,170	250,043	126,126	164,506	10.00	7.98	184.00	33.53	20.03
1986	324,878	.90	178,805,686	66,326,312	550,379	346,221	204,158	215,701	10.00	7.62	134.76	37.09	21.23

See notes at end of tables.

Table 3.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Income Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part III — Returns accounting for top 15 percent of income												
1951	134,224	2.08	44,277,929	19,136,073	329,881	187,313	142,568	171,095	15.00	10.64	87.17	43.22	32.46
1952	184,961	2.47	48,691,414	20,442,402	263,252	152,729	110,523	140,491	15.00	10.92	118.27	41.98	31.03
1953	252,951	2.88	54,800,734	21,253,868	216,646	132,622	84,024	116,450	15.00	11.36	159.13	38.78	30.35
1954	237,182	2.67	56,561,040	20,377,195	238,471	152,557	85,914	125,942	15.00	11.61	146.51	36.03	31.10
1955	287,032	2.69	67,805,730	23,754,173	236,231	153,473	82,758	123,531	15.00	11.74	173.89	35.03	30.91
1956	349,999	2.87	77,052,050	26,133,328	220,149	145,483	74,667	116,230	15.00	11.92	208.22	33.92	30.25
1957	389,588	3.07	78,906,294	26,058,433	202,538	135,651	66,887	108,601	15.00	12.05	227.58	33.02	29.80
1958	395,769	3.20	77,111,759	24,906,869	194,840	131,907	62,933	104,776	15.00	12.17	227.26	32.30	29.26
1959	456,914	3.15	90,977,797	29,322,940	199,113	134,937	64,176	105,053	15.00	12.17	257.95	32.23	29.31
1960	525,152	3.49	93,536,868	28,676,604	178,114	123,508	54,606	96,121	15.00	12.40	291.79	30.66	28.53
1961	544,374	3.37	101,262,107	31,559,549	186,016	128,042	57,974	98,940	15.00	12.33	297.48	31.17	28.75
1962	646,955	3.68	110,169,583	32,871,237	170,289	119,480	50,809	93,213	15.00	12.53	348.25	29.84	28.01
1963	715,061	3.77	119,497,107	35,479,969	167,115	117,497	49,618	91,950	15.00	12.55	379.38	29.69	27.88
1964	757,508	3.63	132,976,128	36,323,053	175,544	127,593	47,951	94,218	15.00	12.75	396.31	27.32	28.24
1965	787,700	3.49	146,292,145	39,593,026	185,721	135,457	50,264	97,676	15.00	12.71	407.03	27.06	29.13
1966	886,667	3.59	160,673,979	43,590,621	181,211	132,049	49,162	95,794	15.00	12.74	453.36	27.13	28.68
1967	877,344	3.42	170,483,709	47,904,294	194,318	139,716	54,601	101,695	15.00	12.64	444.32	28.10	28.73
1968	931,703	3.40	184,675,637	57,418,490	198,213	136,586	61,627	102,684	15.00	12.31	467.26	31.09	29.03
1969	1,079,134	3.76	192,751,218	59,073,432	178,617	123,875	54,742	94,778	15.00	12.46	535.86	30.65	27.82
1970	1,194,644	4.20	188,986,920	52,464,906	158,195	114,278	43,917	89,113	15.00	12.80	585.66	27.76	27.12
1971	1,200,798	4.14	195,381,232	53,468,443	162,709	118,182	44,527	91,115	15.00	12.79	580.58	27.37	27.67
1972	1,278,460	4.10	214,156,688	58,369,250	167,511	121,856	45,656	93,286	15.00	12.78	610.87	27.26	27.93
1973	1,385,449	4.25	225,937,945	61,573,252	163,079	118,636	44,443	93,465	15.00	12.85	655.50	27.25	27.08
1974	1,347,691	4.24	216,859,271	61,816,718	160,912	115,043	45,869	91,945	15.00	12.74	631.70	28.51	27.01
1975	1,311,739	4.35	204,083,130	58,539,499	155,582	110,955	44,627	88,966	15.00	12.69	608.79	28.68	27.45
1976	1,397,353	4.39	217,695,462	65,175,325	155,791	109,149	46,642	89,613	15.00	12.52	642.27	29.94	27.97
1977	1,429,243	4.37	225,917,523	69,853,637	158,068	109,193	48,875	90,219	15.00	12.43	650.37	30.92	27.91
1978	1,477,660	4.34	236,875,030	74,758,312	160,304	109,712	50,592	91,101	15.00	12.41	665.33	31.56	27.43
1979	1,398,000	4.11	235,488,011	76,018,500	168,446	114,070	54,377	92,356	15.00	12.32	622.48	32.28	27.63
1980	1,339,870	4.11	223,408,698	73,941,704	166,739	111,553	55,186	91,589	15.00	12.33	589.59	33.10	26.70
1981	1,372,182	4.24	219,808,178	71,344,803	160,189	108,195	51,994	88,420	15.00	12.53	597.54	32.46	25.45
1982	1,218,464	3.82	216,147,243	67,325,169	177,393	122,139	55,254	91,133	15.00	12.58	525.21	31.15	26.12
1983	1,145,472	3.57	220,271,953	66,933,577	192,298	133,865	58,433	95,190	15.00	12.56	488.92	30.39	27.01
1984	1,123,282	3.34	235,942,958	72,651,649	210,048	145,370	64,678	100,583	15.00	12.47	475.01	30.79	27.59
1985	1,082,258	3.12	247,874,158	75,883,161	229,034	158,919	70,116	106,766	15.00	12.50	453.32	30.61	27.43
1986	882,879	2.45	268,208,529	90,202,893	303,789	201,620	102,169	127,538	15.00	12.06	366.22	33.63	28.87
	Part IV — Returns accounting for top 20 percent of income												
1951	234,989	3.65	59,037,238	23,294,321	251,234	152,105	99,130	127,496	20.00	15.13	152.61	39.46	39.52
1952	319,534	4.26	64,921,885	24,918,405	203,176	125,193	77,983	104,980	20.00	15.46	204.32	38.38	37.83
1953	435,395	4.95	73,067,646	25,781,503	167,819	108,605	59,214	87,549	20.00	16.01	273.91	35.28	36.82
1954	411,438	4.63	75,414,721	24,644,706	183,296	123,397	59,899	94,597	20.00	16.30	254.16	32.68	37.61
1955	500,848	4.69	90,407,640	28,751,674	180,509	123,103	57,406	92,212	20.00	16.43	303.42	31.80	37.41
1956	608,354	4.98	102,736,066	31,900,306	168,876	116,438	52,437	86,533	20.00	16.58	361.93	31.05	36.93
1957	670,663	5.29	105,208,392	31,761,471	156,872	109,514	47,358	81,820	20.00	16.75	391.77	30.19	36.32
1958	679,397	5.49	102,815,679	30,404,918	151,334	106,581	44,753	79,684	20.00	16.88	390.12	29.57	35.72
1959	793,471	5.47	121,303,729	35,775,667	152,877	107,790	45,088	78,773	20.00	16.89	447.95	29.49	35.76
1960	898,471	5.97	124,715,825	34,833,621	138,809	100,039	38,770	73,761	20.00	17.18	499.21	27.93	34.66
1961	938,504	5.81	135,016,142	38,488,948	143,863	102,852	41,011	75,408	20.00	17.08	512.87	28.51	35.06
1962	1,097,937	6.25	146,892,777	39,962,966	133,790	97,392	36,398	72,314	20.00	17.33	591.02	27.21	34.06
1963	1,209,889	6.38	159,329,476	43,121,861	131,689	96,048	35,641	71,805	20.00	17.36	641.91	27.06	33.88
1964	1,296,322	6.22	177,301,505	44,710,493	136,773	102,282	34,490	73,288	20.00	17.50	678.20	25.22	34.76
1965	1,363,009	6.03	195,056,193	48,467,407	143,107	107,548	35,559	75,081	20.00	17.46	704.30	24.85	35.65
1966	1,528,180	6.19	214,231,973	53,394,651	140,188	105,248	34,940	74,229	20.00	17.50	781.37	24.92	35.14
1967	1,521,484	5.94	227,311,612	58,642,068	149,401	110,859	38,543	77,835	20.00	17.39	770.54	25.80	35.18
1968	1,623,728	5.93	246,234,183	69,384,884	151,647	108,916	42,732	78,781	20.00	17.11	814.31	28.18	35.08
1969	1,849,947	6.45	257,001,625	71,627,646	138,924	100,205	38,719	74,987	20.00	17.28	918.61	27.87	33.74
1970	1,987,249	6.99	251,982,560	63,770,041	126,800	94,710	32,090	72,258	20.00	17.65	974.22	25.31	32.96
1971	2,002,317	6.90	260,508,309	65,080,667	130,103	97,601	32,503	73,899	20.00	17.62	968.11	24.98	33.68
1972	2,135,799	6.85	285,542,250	71,172,392	133,693	100,370	33,324	75,770	20.00	17.59	1,020.53	24.93	34.06
1973	2,283,676	7.00	301,250,593	75,397,647	131,915	98,899	33,016	76,463	20.00	17.66	1,080.48	25.03	33.16
1974	2,225,152	7.00	289,145,695	75,388,612	129,944	96,064	33,880	74,845	20.00	17.57	1,043.00	26.07	32.93
1975	2,160,493	7.16	272,110,840	71,218,684	125,949	92,984	32,964	73,555	20.00	17.51	1,002.71	26.17	33.40
1976	2,293,915	7.21	290,260,616	78,979,495	126,535	92,105	34,430	74,308	20.00	17.34	1,054.37	27.21	33.89
1977	2,353,761	7.19	301,223,365	84,307,343	127,975	92,157	35,818	74,885	20.00	17.27	1,071.06	27.99	33.68
1978	2,436,530	7.16	315,833,373	90,216,821	129,624	92,597	37,027	75,637	20.00	17.27	1,097.07	28.56	33.10
1979	2,347,126	6.91	313,984,014	93,339,674	133,774	94,006	39,768	75,462	20.00	17.04	1,045.09	29.73	33.92
1980	2,247,912	6.89	297,878,263	91,320,933	132,513	91,889	40,625	74,799	20.00	17.04	989.16	30.66	32.98
1981	2,294,906	7.10	293,077,570	88,210,095	127,708	89,271	38,437	72,813	20.00	17.29	999.36	30.10	31.47
1982	2,108,853	6.61	288,196,324	82,618,883	136,660	97,483	39,177	73,235	20.00	17.37	909.00	28.67	32.05
1983	2,015,168	6.28	293,695,938	81,609,455	145,743	105,245	40,498	76,413	20.00	17.37	860.14	27.79	32.94
1984	2,011,360	5.98	314,590,611	89,052,324	156,407	112,132	44,275	79,795	20.00	17.22	850.55	28.31	33.82
1985	1,969,935	5.68	330,498,878	93,640,639	167,771	120,237	47,535	83,216	20.00	17.22	825.13	28.33	33.85
1986	1,712,022	4.76	357,611,371	111,179,929	208,883	143,942	64,941	94,386	20.00	16.70	710.15	31.09	35.59

See notes at end of tables.

Table 3.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Income Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part V — Returns accounting for top 25 percent of income												
1951	366,681	5.69	73,796,548	26,876,042	201,256	127,960	73,295	99,677	25.00	19.86	238.13	36.42	45.60
1952	495,597	6.61	81,152,357	28,830,125	163,747	105,574	58,172	81,936	25.00	20.22	316.89	35.53	43.77
1953	671,087	7.64	91,334,557	29,795,489	136,099	91,701	44,399	69,417	25.00	20.84	422.18	32.62	42.55
1954	636,952	7.17	94,268,401	28,421,523	147,999	103,378	44,621	74,559	25.00	21.14	393.46	30.15	43.37
1955	779,638	7.30	113,009,550	33,111,947	144,951	102,480	42,471	72,109	25.00	21.30	472.31	29.30	43.08
1956	944,053	7.73	128,420,083	36,670,653	136,031	97,187	38,844	68,451	25.00	21.47	561.64	28.56	42.45
1957	1,033,819	8.15	131,510,490	36,573,620	127,208	91,831	35,377	64,993	25.00	21.65	603.91	27.81	41.82
1958	1,041,149	8.41	128,519,599	35,079,599	123,440	89,747	33,693	64,124	25.00	21.78	597.85	27.30	41.21
1959	1,225,286	8.45	151,629,661	41,237,640	123,750	90,095	33,656	63,466	25.00	21.80	691.72	27.20	41.22
1960	1,368,066	9.09	155,894,781	40,336,633	113,953	84,468	29,484	60,586	25.00	22.09	760.13	25.87	40.14
1961	1,437,403	8.90	168,770,178	44,311,938	117,413	86,585	30,828	61,633	25.00	22.02	785.50	26.26	40.37
1962	1,658,752	9.44	183,615,971	46,130,075	110,695	82,885	27,810	60,141	25.00	22.28	892.90	25.12	39.31
1963	1,819,750	9.60	199,161,845	49,804,249	109,445	82,076	27,369	60,241	25.00	22.31	965.47	25.01	39.13
1964	1,961,112	9.40	221,626,881	52,028,499	113,011	86,481	26,530	61,400	25.00	22.38	1,026.00	23.48	40.45
1965	2,078,017	9.20	243,820,241	56,242,034	117,333	90,268	27,065	62,706	25.00	22.35	1,073.77	23.07	41.37
1966	2,318,728	9.40	267,789,966	62,020,625	115,490	88,742	26,748	62,530	25.00	22.39	1,185.59	23.16	40.81
1967	2,324,310	9.07	284,139,515	68,240,177	122,247	92,887	29,359	65,215	25.00	22.26	1,177.12	24.02	40.93
1968	2,484,826	9.07	307,792,729	79,979,816	123,869	91,682	32,187	65,934	25.00	22.05	1,246.16	25.98	40.43
1969	2,781,309	9.69	321,252,031	82,958,978	115,504	85,677	29,827	64,203	25.00	22.21	1,381.09	25.82	39.07
1970	2,925,626	10.28	314,978,200	73,982,433	107,662	82,374	25,288	62,945	25.00	22.60	1,434.24	23.49	38.24
1971	2,952,424	10.17	325,635,387	75,204,940	110,294	84,822	25,472	64,184	25.00	22.57	1,427.48	23.09	38.92
1972	3,150,646	10.11	356,927,813	82,379,776	113,287	87,140	26,147	65,893	25.00	22.53	1,505.44	23.08	39.42
1973	3,342,014	10.24	376,563,242	88,038,834	112,676	86,333	26,343	66,830	25.00	22.56	1,581.22	23.38	38.72
1974	3,266,024	10.28	361,432,119	88,143,083	110,664	83,676	26,988	65,086	25.00	22.46	1,530.89	24.39	38.51
1975	3,151,567	10.44	340,138,550	83,248,995	107,927	81,512	26,415	64,579	25.00	22.39	1,462.68	24.48	39.04
1976	3,340,296	10.49	362,825,771	92,114,827	108,621	81,044	27,577	65,237	25.00	22.22	1,535.32	25.39	39.53
1977	3,430,503	10.48	376,529,206	98,181,483	109,759	81,139	28,620	65,964	25.00	22.16	1,561.02	26.08	39.23
1978	3,556,020	10.45	394,791,717	104,929,620	111,021	81,513	29,508	66,582	25.00	22.18	1,601.13	26.58	38.50
1979	3,466,164	10.20	392,480,018	108,895,050	113,232	81,815	31,417	65,933	25.00	21.90	1,543.35	27.75	39.57
1980	3,318,985	10.17	372,347,829	107,187,020	112,187	79,892	32,295	65,213	25.00	21.87	1,460.47	28.79	38.70
1981	3,371,781	10.43	366,346,963	104,336,626	108,651	77,707	30,944	64,143	25.00	22.11	1,468.31	28.48	37.22
1982	3,170,770	9.93	360,245,404	97,384,181	113,615	82,901	30,713	63,569	25.00	22.22	1,366.73	27.03	37.78
1983	3,055,247	9.53	367,119,922	95,092,639	120,160	89,036	31,124	65,873	25.00	22.28	1,304.08	25.90	38.38
1984	3,081,026	9.15	393,238,264	102,981,505	127,632	94,208	33,424	68,500	25.00	22.16	1,302.89	26.19	39.11
1985	3,051,517	8.80	413,123,597	108,444,827	135,383	99,845	35,538	71,067	25.00	22.14	1,278.17	26.25	39.20
1986	2,762,260	7.68	447,014,214	129,083,879	161,829	115,098	46,731	77,816	25.00	21.55	1,145.80	28.88	41.32
	Part VI — Returns accounting for top 30 percent of income												
1951	532,705	8.27	88,555,857	30,031,777	166,238	109,862	56,376	79,813	30.00	24.77	345.95	33.91	50.95
1952	716,580	9.56	97,382,828	32,333,010	135,899	90,778	45,121	66,464	30.00	25.14	458.19	33.20	49.08
1953	962,050	10.95	109,601,469	33,236,305	113,925	79,378	34,547	57,308	30.00	25.86	605.23	30.32	47.46
1954	918,082	10.33	113,122,081	31,736,666	123,216	88,647	34,568	60,963	30.00	26.12	567.12	28.06	48.43
1955	1,127,946	10.57	135,611,460	36,960,689	120,229	87,461	32,768	59,010	30.00	26.29	683.32	27.25	48.09
1956	1,359,123	11.13	154,104,099	40,892,607	113,385	83,297	30,088	56,473	30.00	26.49	808.58	26.54	47.34
1957	1,478,423	11.66	157,812,588	40,812,638	106,744	79,138	27,606	54,366	30.00	26.68	863.63	25.86	46.67
1958	1,479,025	11.95	154,223,519	39,261,000	104,274	77,729	26,545	54,221	30.00	26.80	849.29	25.46	46.12
1959	1,746,475	12.04	181,955,593	46,117,917	104,184	77,778	26,406	53,909	30.00	26.82	985.96	25.35	46.09
1960	1,923,251	12.77	187,073,737	45,184,814	97,270	73,776	23,494	52,500	30.00	27.13	1,068.60	24.15	44.96
1961	2,028,760	12.56	202,524,213	49,920,503	99,827	75,220	24,606	53,308	30.00	26.99	1,108.66	24.65	45.48
1962	2,313,109	13.17	220,339,165	52,119,023	95,257	72,725	22,532	52,788	30.00	27.26	1,245.14	23.65	44.42
1963	2,526,208	13.33	238,994,214	56,330,158	94,606	72,308	22,298	53,143	30.00	27.29	1,340.28	23.57	44.26
1964	2,733,886	13.11	265,952,257	58,288,021	97,280	75,959	21,321	53,985	30.00	27.40	1,430.30	21.92	45.31
1965	2,910,915	12.89	292,584,289	63,013,338	100,513	78,866	21,647	55,102	30.00	27.35	1,504.15	21.54	46.35
1966	3,233,322	13.10	321,347,959	69,709,339	99,386	77,827	21,560	55,279	30.00	27.38	1,653.23	21.69	45.87
1967	3,258,557	12.71	340,967,418	76,880,946	104,638	81,044	23,594	57,273	30.00	27.23	1,650.26	22.55	46.12
1968	3,482,334	12.71	369,351,274	89,603,246	106,064	80,333	25,731	58,153	30.00	27.07	1,746.41	24.26	45.30
1969	3,843,252	13.39	385,502,437	93,378,485	100,306	76,010	24,297	57,381	30.00	27.23	1,908.41	24.22	43.98
1970	3,982,906	14.00	377,973,840	83,710,652	94,899	73,882	21,017	56,677	30.00	27.59	1,952.56	22.15	43.26
1971	4,024,592	13.87	390,762,464	85,056,604	97,094	75,959	21,134	57,823	30.00	27.56	1,945.87	21.77	44.02
1972	4,294,054	13.78	428,313,376	92,924,837	99,746	78,105	21,640	59,456	30.00	27.52	2,051.78	21.70	44.47
1973	4,531,061	13.89	451,875,890	99,451,198	99,728	77,780	21,949	60,302	30.00	27.56	2,143.80	22.01	43.74
1974	4,437,619	13.96	433,718,543	99,794,744	97,737	75,248	22,488	58,831	30.00	27.44	2,080.05	23.01	43.60
1975	4,261,834	14.12	408,166,260	94,594,011	95,772	73,577	22,196	58,401	30.00	27.33	1,977.97	23.18	44.36
1976	4,512,478	14.18	435,390,925	104,626,424	96,486	73,300	23,186	59,017	30.00	27.15	2,074.10	24.03	44.89
1977	4,632,748	14.15	451,835,047	111,536,602	97,531	73,455	24,076	59,786	30.00	27.10	2,108.09	24.69	44.56
1978	4,805,040	14.11	473,750,060	119,197,367	98,594	73,788	24,807	60,475	30.00	27.14	2,163.51	25.16	43.73
1979	4,719,012	13.89	470,976,021	122,839,915	99,804	73,773	26,031	59,816	30.00	26.89	2,101.20	26.08	44.64
1980	4,524,592	13.87	446,817,395	121,927,327	98,753	71,805	26,948	58,843	30.00	26.80	1,990.98	27.29	44.03
1981	4,573,160	14.15	439,616,355	119,270,342	96,130	70,049	26,081	58,281	30.00	27.03	1,991.47	27.13	42.55
1982	4,367,395	13.68	432,294,485	111,075,488	98,982	73,549	25,433	57,338	30.00	27.15	1,882.53	25.69	43.09
1983	4,236,507	13.21	440,543,907	108,313,618	103,988	78,421	25,567	58,982	30.00	27.22	1,808.28	24.59	43.72
1984	4,299,671	12.77	471,885,916	116,621,070	109,749	82,626	27,123	61,194	30.00	27.13	1,818.22	24.71	44.29
1985	4,286,696	12.37	495,748,316	122,593,458	115,648	87,050	28,599	63,347	30.00	27.12	1,795.54	24.73	44.32
1986	3,996,835	11.11	536,417,057	144,287,936	134,210	98,110	36,101	68,016	30.00	26.57	1,657.90	26.90	46.18

See notes at end of tables.

Table 3.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Income Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part VII — Returns accounting for top 35 percent of income												
1951	737,676	11.45	103,315,167	32,879,113	140,055	95,484	44,571	65,593	35.00	29.82	479.07	31.82	55.78
1952	984,639	13.13	113,613,300	35,321,631	115,386	79,513	35,873	55,511	35.00	30.26	629.59	31.09	53.62
1953	1,307,100	14.87	127,868,380	36,426,207	97,826	69,958	27,868	49,185	35.00	30.96	822.30	28.49	52.02
1954	1,255,589	14.13	131,975,761	34,656,085	105,111	77,509	27,601	51,615	35.00	31.24	775.61	26.26	52.89
1955	1,543,890	14.46	158,213,370	40,406,908	102,477	76,305	26,172	50,480	35.00	31.40	935.30	25.54	52.57
1956	1,850,165	15.15	179,788,116	44,773,968	97,174	72,974	24,200	49,021	35.00	31.60	1,100.71	24.90	51.84
1957	1,997,529	15.75	184,114,686	44,768,354	92,171	69,759	22,412	47,671	35.00	31.77	1,166.87	24.32	51.20
1958	1,986,385	16.05	179,927,438	43,102,624	90,580	68,881	21,699	47,787	35.00	31.90	1,140.62	23.96	50.64
1959	2,346,233	16.17	212,281,525	50,611,255	90,478	68,906	21,571	47,894	35.00	31.92	1,324.55	23.84	50.59
1960	2,552,449	16.95	218,252,693	49,758,705	85,507	66,013	19,494	47,190	35.00	32.21	1,418.19	22.80	49.51
1961	2,699,187	16.72	236,278,249	55,097,486	87,537	67,124	20,413	47,846	35.00	32.05	1,475.03	23.32	50.19
1962	3,045,661	17.34	257,062,359	57,709,188	84,403	65,455	18,948	47,808	35.00	32.30	1,639.47	22.45	49.18
1963	3,314,783	17.48	278,826,583	62,382,899	84,116	65,296	18,820	48,243	35.00	32.34	1,758.66	22.37	49.02
1964	3,597,906	17.25	310,277,633	64,007,661	86,238	68,448	17,790	48,999	35.00	32.49	1,882.33	20.63	49.76
1965	3,842,627	17.01	341,348,338	68,987,975	88,832	70,879	17,953	50,004	35.00	32.45	1,985.59	20.21	50.75
1966	4,251,551	17.23	374,905,952	76,487,317	88,181	70,191	17,990	50,280	35.00	32.47	2,173.86	20.40	50.33
1967	4,302,513	16.79	397,795,321	84,655,870	92,457	72,781	19,676	52,000	35.00	32.29	2,178.96	21.28	50.78
1968	4,595,776	16.77	430,909,820	99,110,494	93,762	72,197	21,566	52,882	35.00	32.11	2,304.81	23.00	50.10
1969	5,016,010	17.48	449,752,843	103,503,699	89,663	69,029	20,635	52,540	35.00	32.28	2,490.76	23.01	48.75
1970	5,143,083	18.08	440,969,479	92,698,681	85,740	67,716	18,024	52,178	35.00	32.66	2,521.32	21.02	47.91
1971	5,201,004	17.92	455,889,542	94,187,748	87,654	69,545	18,110	53,169	35.00	32.61	2,514.66	20.66	48.75
1972	5,548,119	17.80	499,698,938	103,220,133	90,066	71,462	18,605	54,664	35.00	32.53	2,651.00	20.66	49.40
1973	5,836,566	17.89	527,188,538	110,511,463	90,325	71,391	18,934	55,368	35.00	32.58	2,761.47	20.96	48.61
1974	5,718,930	17.99	506,004,966	110,691,491	88,479	69,124	19,355	54,237	35.00	32.49	2,680.64	21.88	48.36
1975	5,477,592	18.15	476,193,970	105,039,675	86,935	67,759	19,176	53,781	35.00	32.35	2,542.22	22.06	49.25
1976	5,794,480	18.20	507,956,079	116,352,495	87,662	67,582	20,080	54,463	35.00	32.14	2,663.36	22.91	49.93
1977	5,947,192	18.16	527,140,888	124,388,257	88,637	67,721	20,915	55,054	35.00	32.07	2,706.22	23.60	49.70
1978	6,166,786	18.11	552,708,403	133,068,652	89,627	68,048	21,578	55,826	35.00	32.12	2,776.64	24.08	48.82
1979	6,087,926	17.91	549,472,025	135,947,371	90,256	67,925	22,331	55,145	35.00	31.94	2,710.72	24.74	49.41
1980	5,845,305	17.91	521,286,961	135,555,178	89,180	65,990	23,190	54,204	35.00	31.81	2,572.14	26.00	48.95
1981	5,882,364	18.20	512,885,748	133,561,710	87,190	64,485	22,705	53,884	35.00	32.01	2,561.59	26.04	47.64
1982	5,677,166	17.78	504,343,566	123,874,411	88,837	67,017	21,820	52,944	35.00	32.16	2,447.10	24.56	48.06
1983	5,539,494	17.28	513,967,891	121,117,374	92,782	70,918	21,864	54,057	35.00	32.18	2,364.44	23.57	48.88
1984	5,646,899	16.77	550,533,569	130,018,079	97,493	74,468	23,025	55,900	35.00	32.11	2,387.93	23.62	49.38
1985	5,656,121	16.32	578,373,036	136,506,757	102,256	78,122	24,134	57,686	35.00	32.12	2,369.15	23.60	49.35
1986	5,385,207	14.97	625,819,900	159,095,134	116,211	86,668	29,543	61,202	35.00	31.63	2,233.80	25.42	50.92
	Part VIII — Returns accounting for top 40 percent of income												
1951	984,039	15.28	118,074,476	35,507,651	119,990	83,906	36,084	55,097	40.00	34.95	639.06	30.07	60.24
1952	1,300,431	17.34	129,843,771	38,162,724	99,847	70,500	29,346	47,949	40.00	35.43	831.52	29.39	57.93
1953	1,702,142	19.37	146,135,292	39,562,263	85,854	62,611	23,243	43,712	40.00	36.09	1,070.83	27.07	56.50
1954	1,646,320	18.53	150,829,441	37,512,231	91,616	68,831	22,786	45,375	40.00	36.37	1,016.98	24.87	57.25
1955	2,020,008	18.92	180,815,280	43,795,644	89,512	67,831	21,681	44,907	40.00	36.52	1,223.74	24.22	56.98
1956	2,403,225	19.68	205,472,132	48,601,789	85,499	65,275	20,224	44,275	40.00	36.71	1,429.74	23.65	56.27
1957	2,578,188	20.33	210,416,784	48,668,491	81,614	62,737	18,877	43,275	40.00	36.88	1,506.07	23.13	55.66
1958	2,551,613	20.62	205,631,358	46,893,853	80,589	62,211	18,378	43,528	40.00	37.01	1,465.19	22.80	55.09
1959	3,009,943	20.75	242,607,457	55,046,237	80,602	62,314	18,288	43,873	40.00	37.03	1,699.24	22.69	55.02
1960	3,242,614	21.54	249,431,649	54,277,897	76,923	60,184	16,739	43,519	40.00	37.31	1,801.66	21.76	54.01
1961	3,436,186	21.28	270,032,284	60,052,093	78,585	61,108	17,476	44,024	40.00	37.14	1,877.78	22.24	54.70
1962	3,846,083	21.90	293,785,553	63,089,772	76,386	59,982	16,404	44,179	40.00	37.38	2,070.34	21.47	53.76
1963	4,174,746	22.02	318,658,952	68,239,203	76,330	59,984	16,346	44,605	40.00	37.41	2,214.92	21.41	53.62
1964	4,541,097	21.78	354,603,009	69,649,852	78,088	62,750	15,338	45,291	40.00	37.60	2,375.78	19.64	54.14
1965	4,858,296	21.51	390,112,386	74,814,715	80,298	64,899	15,399	46,249	40.00	37.56	2,510.41	19.18	55.04
1966	5,359,039	21.72	428,463,945	82,957,293	79,952	64,472	15,480	46,631	40.00	37.59	2,740.13	19.36	54.59
1967	5,441,251	21.23	454,623,224	91,715,970	83,551	66,696	16,856	48,042	40.00	37.42	2,755.66	20.17	55.01
1968	5,807,225	21.19	492,468,366	108,201,192	84,803	66,171	18,632	48,979	40.00	37.19	2,912.36	21.97	54.70
1969	6,286,394	21.91	514,003,249	113,479,269	81,764	63,713	18,052	48,832	40.00	37.34	3,121.58	22.08	53.45
1970	6,395,528	22.48	503,965,119	101,526,644	78,800	62,925	15,875	48,588	40.00	37.74	3,135.31	20.15	52.47
1971	6,472,342	22.30	521,016,619	102,826,556	80,499	64,612	15,887	49,464	40.00	37.70	3,129.35	19.74	53.22
1972	6,903,589	22.15	571,084,501	112,673,682	82,723	66,402	16,321	50,855	40.00	37.61	3,298.67	19.73	53.92
1973	7,249,140	22.22	602,501,187	121,256,178	83,113	66,387	16,727	51,454	40.00	37.63	3,429.81	20.13	53.33
1974	7,101,641	22.34	578,291,390	121,394,561	81,431	64,337	17,094	50,492	40.00	37.55	3,328.76	20.99	53.03
1975	6,789,521	22.50	544,221,680	114,856,156	80,156	63,239	16,917	50,081	40.00	37.42	3,151.10	21.10	53.86
1976	7,175,071	22.54	580,521,233	127,197,104	80,908	63,180	17,728	50,828	40.00	37.21	3,297.93	21.91	54.58
1977	7,364,877	22.49	602,446,729	136,516,351	81,800	63,264	18,536	51,357	40.00	37.10	3,351.33	22.66	54.54
1978	7,633,501	22.42	631,666,746	146,553,732	82,749	63,551	19,199	52,020	40.00	37.13	3,437.04	23.20	53.77
1979	7,563,868	22.26	627,968,029	148,827,173	83,022	63,346	19,676	51,434	40.00	37.01	3,367.90	23.70	54.09
1980	7,268,557	22.28	595,756,527	148,184,369	81,964	61,576	20,387	50,630	40.00	36.91	3,198.41	24.87	53.51
1981	7,291,002	22.55	586,155,140	147,135,913	80,394	60,214	20,180	50,301	40.00	37.05	3,175.01	25.10	52.49
1982	7,086,857	22.20	576,392,647	136,142,546	81,333	62,122	19,211	49,446	40.00	37.21	3,054.73	23.62	52.82
1983	6,949,523	21.67	587,391,876	132,734,463	84,523	65,423	19,100	50,248	40.00	37.25	2,966.28	22.60	53.57
1984	7,110,732	21.12	629,181,222	142,957,072	88,483	68,379	20,104	51,731	40.00	37.13	3,006.94	22.72	54.29
1985	7,148,968	20.63	660,997,755	150,157,198	92,461	71,457	21,004	53,233	40.00	37.13	2,994.45	22.72	54.28
1986	6,914,674	19.22	715,222,743	173,689,277	103,435	78,317	25,119	55,977	40.00	36.70	2,868.23	24.28	55.60

See notes at end of tables.

Table 3.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Income Share Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part IX — Returns accounting for top 45 percent of income												
1951	1,273,087	19.77	132,833,786	37,899,606	104,340	74,570	29,770	47,637	45.00	40.19	826.78	28.53	64.30
1952	1,659,898	22.14	146,074,242	40,964,227	88,002	63,323	24,679	42,754	45.00	40.62	1,061.36	28.04	62.19
1953	2,139,961	24.35	164,402,203	42,597,526	76,825	56,919	19,906	40,002	45.00	41.25	1,346.26	25.91	60.83
1954	2,083,784	23.45	169,683,121	40,320,165	81,430	62,081	19,349	41,138	45.00	41.52	1,287.21	23.76	61.53
1955	2,547,486	23.87	203,417,190	47,122,406	79,850	61,353	18,498	41,061	45.00	41.66	1,543.29	23.17	61.31
1956	3,008,221	24.63	231,156,149	52,367,631	76,841	59,433	17,408	40,842	45.00	41.84	1,789.67	22.65	60.63
1957	3,210,730	25.32	236,718,882	52,505,121	73,727	57,374	16,353	40,081	45.00	42.00	1,875.57	22.18	60.04
1958	3,165,590	25.58	231,335,278	50,642,318	73,078	57,080	15,998	40,398	45.00	42.12	1,817.75	21.89	59.49
1959	3,727,496	25.70	272,933,390	59,432,051	73,222	57,277	15,944	40,858	45.00	42.16	2,104.33	21.78	59.40
1960	3,984,776	26.46	280,610,605	58,747,998	70,421	55,678	14,743	40,703	45.00	42.41	2,214.02	20.94	58.46
1961	4,230,856	26.20	303,786,320	64,841,501	71,803	56,477	15,326	41,082	45.00	42.27	2,312.04	21.34	59.07
1962	4,705,909	26.79	330,508,748	68,279,979	70,233	55,723	14,509	41,375	45.00	42.49	2,533.18	20.66	58.19
1963	5,097,654	26.89	358,491,321	73,892,577	70,325	55,829	14,495	41,822	45.00	42.52	2,704.57	20.61	58.06
1964	5,554,875	26.64	398,928,385	75,234,430	71,816	58,272	13,544	42,382	45.00	42.71	2,906.17	18.86	58.49
1965	5,950,417	26.34	438,876,434	80,574,337	73,756	60,215	13,541	43,235	45.00	42.69	3,074.74	18.36	59.27
1966	6,547,620	26.54	482,021,938	89,346,905	73,618	59,972	13,646	43,652	45.00	42.72	3,347.86	18.54	58.79
1967	6,666,558	26.01	511,451,127	98,569,590	76,719	61,933	14,786	44,868	45.00	42.57	3,376.21	19.27	59.13
1968	7,108,101	25.94	554,026,911	116,434,323	77,943	61,563	16,381	45,797	45.00	42.35	3,564.76	21.02	58.86
1969	7,646,363	26.64	578,253,655	122,916,387	75,625	59,550	16,075	45,783	45.00	42.45	3,796.89	21.26	57.89
1970	7,734,986	27.19	566,960,759	110,295,723	73,298	59,039	14,259	45,592	45.00	42.82	3,791.96	19.45	57.00
1971	7,833,283	26.99	586,143,696	111,329,227	74,827	60,615	14,212	46,384	45.00	42.80	3,787.36	18.99	57.62
1972	8,354,377	26.81	642,470,063	121,740,691	76,902	62,330	14,572	47,687	45.00	42.73	3,991.88	18.95	58.26
1973	8,762,673	26.86	677,813,835	131,262,206	77,352	62,373	14,980	48,202	45.00	42.74	4,145.91	19.37	57.73
1974	8,581,096	27.00	650,577,814	131,917,695	75,815	60,442	15,373	47,351	45.00	42.62	4,022.23	20.28	57.63
1975	8,193,592	27.15	612,249,390	124,458,386	74,723	59,533	15,190	46,940	45.00	42.52	3,802.75	20.33	58.36
1976	8,648,853	27.17	653,086,387	137,472,579	75,511	59,616	15,895	47,741	45.00	42.32	3,975.33	21.05	58.99
1977	8,879,556	27.12	677,752,570	147,772,866	76,327	59,685	16,642	48,173	45.00	42.20	4,040.57	21.80	59.04
1978	9,202,372	27.03	710,625,090	159,531,107	77,222	59,886	17,336	48,744	45.00	42.18	4,143.44	22.45	58.53
1979	9,139,586	26.89	706,464,032	161,379,684	77,297	59,640	17,657	48,337	45.00	42.10	4,069.51	22.84	58.65
1980	8,785,778	26.93	670,226,093	160,578,669	76,285	58,008	18,277	47,619	45.00	42.03	3,866.04	23.96	57.98
1981	8,794,672	27.20	659,424,533	159,829,774	74,980	56,807	18,173	47,282	45.00	42.16	3,829.81	24.24	57.01
1982	8,590,336	26.91	648,441,728	147,770,899	75,485	58,283	17,202	46,507	45.00	42.31	3,702.79	22.79	57.33
1983	8,458,389	26.38	660,815,860	143,752,234	78,125	61,130	16,995	47,214	45.00	42.36	3,610.31	21.75	58.02
1984	8,684,707	25.80	707,828,874	154,716,006	81,503	63,688	17,815	48,394	45.00	42.23	3,672.54	21.86	58.76
1985	8,758,353	25.27	743,622,475	163,166,843	84,904	66,275	18,630	49,629	45.00	42.19	3,668.56	21.94	58.99
1986	8,576,597	23.84	804,625,586	188,057,993	93,816	71,890	21,927	51,807	45.00	41.78	3,557.60	23.37	60.19
	Part X — Returns accounting for top 50 percent of income												
1951	1,602,565	24.89	147,593,095	40,143,812	92,098	67,048	25,050	42,359	50.00	45.48	1,040.75	27.20	68.10
1952	2,057,941	27.45	162,304,714	43,632,168	78,868	57,666	21,202	39,037	50.00	45.87	1,315.88	26.88	66.24
1953	2,613,371	29.74	182,669,115	45,400,233	69,898	52,526	17,372	37,334	50.00	46.48	1,644.08	24.85	64.84
1954	2,561,303	28.82	188,536,801	42,955,200	73,610	56,839	16,771	38,062	50.00	46.73	1,582.18	22.78	65.55
1955	3,119,105	29.22	226,019,100	50,241,548	72,463	56,355	16,108	38,211	50.00	46.85	1,889.58	22.23	65.37
1956	3,660,065	29.97	256,840,166	55,944,037	70,174	54,889	15,285	38,111	50.00	47.01	2,177.47	21.78	64.77
1957	3,889,073	30.67	263,020,980	56,186,651	67,631	53,183	14,447	37,584	50.00	47.16	2,271.83	21.36	64.25
1958	3,822,896	30.89	257,039,198	54,326,958	67,237	53,026	14,211	37,927	50.00	47.26	2,195.19	21.14	63.82
1959	4,493,657	30.98	303,259,322	63,755,560	67,486	53,298	14,188	38,416	50.00	47.29	2,536.85	21.02	63.72
1960	4,774,341	31.71	311,789,561	63,160,456	65,305	52,076	13,229	38,382	50.00	47.53	2,652.72	20.26	62.85
1961	5,077,720	31.45	337,540,355	69,465,691	66,475	52,794	13,680	38,732	50.00	47.42	2,774.83	20.58	63.28
1962	5,619,727	32.00	367,231,942	73,300,113	65,347	52,304	13,043	39,084	50.00	47.63	3,025.08	19.96	62.47
1963	6,078,764	32.06	398,323,690	79,389,880	65,527	52,467	13,060	39,465	50.00	47.65	3,225.10	19.93	62.38
1964	6,633,287	31.81	443,253,762	80,768,984	66,823	54,646	12,176	39,977	50.00	47.83	3,470.36	18.22	62.79
1965	7,114,035	31.49	487,640,482	86,280,888	68,546	56,418	12,128	40,716	50.00	47.82	3,676.01	17.69	63.47
1966	7,812,932	31.66	535,579,931	95,675,179	68,550	56,305	12,246	41,137	50.00	47.86	3,994.83	17.86	62.96
1967	7,974,232	31.12	568,279,030	105,331,332	71,264	58,055	13,209	42,191	50.00	47.73	4,038.47	18.54	63.18
1968	8,494,929	31.00	615,585,457	124,415,247	72,465	57,819	14,646	43,077	50.00	47.53	4,260.27	20.21	62.89
1969	9,092,361	31.68	642,504,061	131,659,628	70,664	56,184	14,480	43,176	50.00	47.62	4,514.91	20.49	62.01
1970	9,158,319	32.19	629,956,399	119,012,258	68,785	55,790	12,995	43,011	50.00	47.91	4,489.72	18.89	61.51
1971	9,280,245	31.97	651,270,774	119,783,899	70,178	57,271	12,907	43,735	50.00	47.91	4,486.96	18.39	62.00
1972	9,897,454	31.76	713,855,626	130,666,303	72,125	58,923	13,202	44,950	50.00	47.85	4,729.20	18.30	62.53
1973	10,373,100	31.79	753,126,483	140,893,718	72,604	59,021	13,583	45,414	50.00	47.87	4,907.86	18.71	61.97
1974	10,154,482	31.95	722,864,238	141,917,959	71,187	57,211	13,976	44,620	50.00	47.74	4,759.72	19.63	62.00
1975	9,687,573	32.11	680,277,100	133,922,181	70,222	56,397	13,824	44,224	50.00	47.62	4,496.12	19.69	62.80
1976	10,216,306	32.09	725,651,541	147,484,468	71,029	56,593	14,436	44,937	50.00	47.46	4,695.79	20.32	63.28
1977	10,491,529	32.04	753,058,411	158,479,425	71,778	56,672	15,105	45,341	50.00	47.35	4,774.08	21.04	63.32
1978	10,872,822	31.94	789,583,433	171,617,043	72,620	56,836	15,784	45,897	50.00	47.30	4,895.57	21.74	62.96
1979	10,811,881	31.81	784,960,036	173,529,542	72,602	56,552	16,050	45,623	50.00	47.22	4,814.12	22.11	63.06
1980	10,396,052	31.86	744,695,659	172,756,951	71,633	55,015	16,618	44,929	50.00	47.17	4,574.62	23.20	62.38
1981	10,388,971	32.14	732,693,925	172,154,703	70,526	53,955	16,571	44,691	50.00	47.30	4,524.08	23.50	61.41
1982	10,185,078	31.90	720,490,809	158,845,721	70,740	55,144	15,596	43,926	50.00	47.47	4,390.20	22.05	61.63
1983	10,060,187	31.37	734,239,845	154,514,104	72,985	57,626	15,359	44,517	50.00	47.49	4,294.01	21.04	62.36
1984	10,359,739	30.78	786,476,527	166,136,025	75,917	59,880	16,037	45,576	50.00	47.37	4,380.87	21.12	63.09
1985	10,478,635	30.23	826,247,194	174,897,537	78,851	62,160	16,691	46,502	50.00	47.34	4,389.12	21.17	63.23
1986	10,363,712	28.81	894,028,428	201,792,035	86,265	66,794	19,471	48,393	50.00	46.91	4,298.90	22.57	64.59

See notes at end of tables.

Table 4.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951–1986

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part I — Top 1 percent of returns												
1951	64,398	1.00	30,168,227	14,371,758	468,463	245,293	223,170	246,243	10.22	6.69	41.82	47.64	24.38
1952	74,977	1.00	29,902,333	14,197,283	398,822	209,466	189,356	216,949	9.21	6.07	47.94	47.48	21.55
1953	87,877	1.00	30,745,861	13,891,935	349,873	191,789	158,083	192,457	8.42	5.71	55.28	45.18	19.84
1954	88,861	1.00	33,467,549	13,908,057	376,627	220,113	156,514	204,255	8.88	6.28	54.89	41.56	21.22
1955	106,739	1.00	40,405,861	16,254,079	378,549	226,270	152,279	198,012	8.94	6.44	64.66	40.23	21.15
1956	122,124	1.00	43,773,956	17,387,438	358,439	216,063	142,375	194,052	8.52	6.18	72.65	39.72	20.13
1957	126,821	1.00	42,827,028	16,779,966	337,696	205,384	132,312	187,067	8.14	5.94	74.08	39.18	19.19
1958	123,749	1.00	40,923,519	15,683,285	330,697	203,962	126,734	182,763	7.96	5.88	71.06	38.32	18.42
1959	145,059	1.00	48,893,503	18,634,285	337,060	208,600	128,460	186,661	8.06	5.97	81.89	38.11	18.62
1960	150,568	1.00	47,371,098	17,396,267	314,615	199,078	115,537	171,298	7.60	5.73	83.66	36.72	17.31
1961	161,464	1.00	53,022,344	19,648,549	328,386	206,695	121,690	172,567	7.85	5.90	88.24	37.06	17.90
1962	175,640	1.00	53,504,805	19,257,613	304,628	194,985	109,643	168,954	7.28	5.55	94.55	35.99	16.41
1963	189,581	1.00	57,099,996	20,501,264	301,190	193,050	108,140	167,614	7.17	5.47	100.58	35.90	16.11
1964	208,526	1.00	65,525,113	22,243,227	314,231	207,561	106,669	171,992	7.39	5.71	109.10	33.95	17.29
1965	225,879	1.00	74,832,922	25,458,595	331,297	218,588	112,709	176,818	7.67	5.88	116.72	34.02	18.73
1966	246,739	1.00	80,440,818	27,643,359	326,016	213,981	112,035	176,204	7.51	5.74	126.16	34.36	18.19
1967	256,281	1.00	88,501,417	31,127,276	345,330	223,872	121,458	183,116	7.79	5.92	129.79	35.17	18.67
1968	274,008	1.00	97,767,977	36,597,605	356,807	223,243	133,564	183,927	7.94	5.92	137.42	37.43	18.50
1969	286,973	1.00	95,366,320	35,810,532	332,319	207,531	124,787	174,946	7.42	5.55	142.50	37.55	16.87
1970	284,494	1.00	83,742,700	29,204,980	294,356	191,701	102,656	167,804	6.65	5.11	139.47	34.87	15.09
1971	290,263	1.00	87,695,238	30,296,220	302,124	197,748	104,375	169,839	6.73	5.17	140.34	34.55	15.68
1972	311,632	1.00	97,403,565	33,162,798	312,559	206,143	106,416	173,793	6.82	5.27	148.90	34.05	15.87
1973	326,293	1.00	98,199,911	33,243,021	300,957	199,076	101,881	173,668	6.52	5.08	154.38	33.85	14.62
1974	317,846	1.00	94,849,637	33,231,398	298,414	193,862	104,552	170,936	6.56	5.06	148.98	35.04	14.52
1975	301,743	1.00	87,699,071	30,819,353	290,641	188,504	102,138	167,463	6.45	4.96	140.04	35.14	14.45
1976	318,327	1.00	93,243,324	34,361,848	292,917	184,972	107,945	167,705	6.42	4.83	146.31	36.85	14.74
1977	327,402	1.00	97,980,745	36,938,743	299,268	186,444	112,824	168,998	6.51	4.86	148.98	37.70	14.76
1978	340,436	1.00	103,140,801	39,339,069	302,967	187,412	115,555	170,840	6.53	4.88	153.28	38.14	14.43
1979	339,848	1.00	109,596,430	42,638,005	322,487	197,025	125,462	170,823	6.98	5.17	151.32	38.90	15.50
1980	326,304	1.00	104,159,860	40,679,726	319,211	194,543	124,668	169,117	6.99	5.24	143.59	39.06	14.69
1981	323,284	1.00	101,184,776	38,038,696	312,991	195,327	117,664	163,211	6.90	5.33	140.78	37.59	13.57
1982	319,247	1.00	111,272,943	38,965,043	348,548	226,495	122,053	167,164	7.72	6.11	137.61	35.02	15.12
1983	320,645	1.00	120,193,111	41,577,585	374,848	245,179	129,669	173,363	8.18	6.44	136.86	34.59	16.78
1984	336,626	1.00	136,082,009	47,550,073	404,253	262,998	141,255	177,919	8.65	6.76	142.35	34.94	18.06
1985	346,603	1.00	149,028,467	51,134,296	429,969	282,439	147,530	186,780	9.02	7.12	145.18	34.31	18.49
1986	359,720	1.00	186,116,492	68,362,344	517,393	327,350	190,043	204,280	10.41	7.98	149.21	36.73	21.88
	Part II — Top 5 percent of returns												
1951	321,991	5.00	69,177,135	25,814,630	214,842	134,670	80,172	107,260	23.44	18.36	209.11	37.32	43.79
1952	374,883	5.00	70,473,921	26,310,438	187,989	117,806	70,183	95,985	21.71	17.07	239.71	37.33	39.94
1953	439,386	5.00	73,416,186	25,862,222	167,088	108,228	58,860	87,123	20.10	16.10	276.42	35.23	36.93
1954	444,306	5.00	78,460,676	25,285,096	176,591	119,682	56,909	90,829	20.81	17.07	274.46	32.23	38.59
1955	533,694	5.00	93,384,789	29,368,056	174,978	119,950	55,028	89,085	20.66	17.06	323.32	31.45	38.21
1956	610,620	5.00	102,931,970	31,938,224	168,570	116,265	52,305	86,361	20.04	16.61	363.27	31.03	36.98
1957	634,106	5.00	102,171,686	31,181,992	161,127	111,952	49,175	84,340	19.42	16.19	370.42	30.52	35.66
1958	618,747	5.00	97,867,854	29,462,026	158,171	110,555	47,616	83,574	19.04	15.95	355.30	30.10	34.61
1959	725,293	5.00	115,807,364	34,739,623	159,670	111,772	47,897	82,546	19.09	16.01	409.46	30.00	34.72
1960	752,842	5.00	113,502,262	32,794,429	150,765	107,204	43,561	80,551	18.20	15.43	418.29	28.89	32.63
1961	807,318	5.00	124,750,429	36,589,363	154,524	109,202	45,322	81,324	18.48	15.60	441.18	29.33	33.33
1962	878,198	5.00	130,152,352	36,965,383	148,204	106,112	42,092	80,525	17.72	15.10	472.73	28.40	31.50
1963	947,906	5.00	139,468,483	39,568,440	147,133	105,390	41,743	80,388	17.51	14.92	502.91	28.37	31.09
1964	1,042,628	5.00	157,803,546	41,155,833	151,352	111,879	39,473	80,849	17.80	15.39	545.48	26.08	31.99
1965	1,129,394	5.00	176,760,616	45,265,364	156,509	116,430	40,079	81,824	18.12	15.67	583.59	25.61	33.30
1966	1,233,694	5.00	191,326,793	49,344,138	155,084	115,087	39,997	81,663	17.86	15.45	630.80	25.79	32.47
1967	1,281,404	5.00	207,855,124	55,075,408	162,209	119,228	42,981	84,254	18.29	15.75	648.95	26.50	33.04
1968	1,370,038	5.00	225,470,368	65,674,614	164,572	116,636	47,936	85,225	18.31	15.46	687.08	29.13	33.20
1969	1,434,863	5.00	224,276,741	65,580,216	156,305	110,600	45,705	83,321	17.45	14.79	712.50	29.24	30.89
1970	1,422,472	5.00	208,534,509	56,249,075	146,600	107,057	39,543	82,693	16.55	14.28	697.34	26.97	29.07
1971	1,451,314	5.00	217,268,092	57,566,904	149,704	110,039	39,665	83,963	16.68	14.40	701.70	26.50	29.80
1972	1,558,161	5.00	239,152,359	62,988,757	153,484	113,059	40,425	85,754	16.75	14.45	744.52	26.34	30.14
1973	1,631,463	5.00	248,162,917	65,746,149	152,111	111,812	40,299	87,286	16.48	14.26	771.90	26.49	28.92
1974	1,589,228	5.00	238,331,307	65,932,185	149,967	108,480	41,487	85,774	16.49	14.17	744.92	27.66	28.80
1975	1,508,717	5.00	221,098,677	61,782,183	146,547	105,597	40,950	84,074	16.25	13.89	700.21	27.94	28.97
1976	1,591,634	5.00	234,652,171	68,467,107	147,428	104,412	43,017	85,112	16.17	13.64	731.57	29.18	29.38
1977	1,637,008	5.00	244,157,250	73,406,350	149,148	104,307	44,842	85,549	16.21	13.60	744.91	30.07	29.33
1978	1,702,178	5.00	256,766,963	78,886,007	150,846	104,502	46,344	86,263	16.26	13.61	766.42	30.72	28.94
1979	1,699,239	5.00	262,196,477	82,184,594	154,302	105,937	48,366	85,279	16.70	13.90	756.61	31.34	29.87
1980	1,631,521	5.00	249,035,077	80,006,911	152,640	103,602	49,038	84,521	16.72	13.94	717.93	32.13	28.89
1981	1,616,418	5.00	240,674,302	76,156,852	148,894	101,779	47,115	82,760	16.42	13.88	703.90	31.64	27.17
1982	1,596,235	5.00	248,685,262	74,344,098	155,795	109,220	46,575	81,658	17.26	14.73	688.04	29.89	28.84
1983	1,603,225	5.00	260,879,213	75,461,020	162,721	115,653	47,068	83,317	17.77	15.19	684.31	28.93	30.46
1984	1,683,130	5.00	287,527,539	83,887,613	170,829	120,989	49,840	85,370	18.28	15.55	711.75	29.18	31.86
1985	1,733,013	5.00	310,293,418	89,517,546	179,049	127,394	51,654	87,498	18.78	16.05	725.90	28.85	32.36
1986	1,798,598	5.00	365,700,880	112,923,556	203,326	140,541	62,784	92,492	20.45	17.13	746.06	30.88	36.15

See notes at end of tables.

Table 4.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part III — Top 10 percent of returns												
1951	643,983	10.00	96,922,035	31,652,189	150,504	101,353	49,151	71,108	32.83	27.63	418.22	32.66	53.70
1952	749,766	10.00	99,560,552	32,761,261	132,789	89,093	43,695	64,796	30.67	25.82	479.41	32.91	49.73
1953	878,772	10.00	104,714,823	32,364,531	119,160	82,331	36,829	60,092	28.66	24.50	552.84	30.91	46.22
1954	888,612	10.00	111,309,587	31,447,782	125,262	89,872	35,390	62,046	29.52	25.63	548.92	28.25	47.99
1955	1,067,388	10.00	131,984,952	36,396,200	123,652	89,554	34,098	60,789	29.20	25.48	646.63	27.58	47.35
1956	1,221,240	10.00	146,102,024	39,661,337	119,634	87,158	32,476	59,735	28.44	24.91	726.55	27.15	45.92
1957	1,268,212	10.00	145,955,870	38,999,977	115,088	84,336	30,752	58,654	27.75	24.39	740.83	26.72	44.60
1958	1,237,494	10.00	140,578,704	37,160,118	113,599	83,571	30,029	58,965	27.35	24.11	710.60	26.43	43.65
1959	1,450,586	10.00	165,352,835	43,588,114	113,990	83,942	30,049	58,572	27.26	24.04	818.92	26.36	43.57
1960	1,505,684	10.00	164,057,984	41,706,639	108,959	81,260	27,699	58,113	26.31	23.39	836.59	25.42	41.50
1961	1,614,637	10.00	179,415,892	46,110,836	111,118	82,560	28,558	58,607	26.58	23.58	882.35	25.70	42.00
1962	1,756,397	10.00	189,419,334	47,092,366	107,845	81,033	26,812	58,747	25.79	23.06	945.46	24.86	40.13
1963	1,895,812	10.00	203,706,047	50,556,248	107,451	80,783	26,667	59,271	25.57	22.88	1,005.83	24.82	39.72
1964	2,085,256	10.00	229,155,549	53,168,090	109,893	84,396	25,497	59,907	25.85	23.22	1,090.95	23.20	41.33
1965	2,258,788	10.00	254,965,601	57,885,482	112,877	87,250	25,627	60,659	26.14	23.48	1,167.18	22.70	42.58
1966	2,467,388	10.00	276,971,609	63,407,391	112,253	86,555	25,698	61,043	25.86	23.23	1,261.60	22.89	41.73
1967	2,562,808	10.00	299,382,413	70,632,838	116,818	89,257	27,561	62,692	26.34	23.59	1,297.91	23.59	42.37
1968	2,740,076	10.00	324,311,777	82,634,842	118,359	88,201	30,158	63,567	26.34	23.39	1,374.17	25.48	41.77
1969	2,869,726	10.00	326,896,600	83,928,264	113,912	84,666	29,246	63,487	25.44	22.65	1,424.99	25.67	39.53
1970	2,844,943	10.00	309,875,048	73,160,223	108,921	83,205	25,716	63,556	24.59	22.20	1,394.69	23.61	37.81
1971	2,902,627	10.00	322,430,142	74,715,412	111,082	85,342	25,741	64,566	24.75	22.33	1,403.41	23.17	38.67
1972	3,116,322	10.00	354,661,795	82,042,601	113,808	87,481	26,327	66,144	24.84	22.37	1,489.04	23.13	39.26
1973	3,262,927	10.00	371,256,511	87,195,460	113,780	87,057	26,723	67,379	24.65	22.21	1,543.80	23.49	38.35
1974	3,178,455	10.00	355,706,234	87,171,401	111,912	84,486	27,426	65,697	24.60	22.07	1,489.84	24.51	38.08
1975	3,017,434	10.00	331,413,273	81,740,165	109,833	82,744	27,089	65,534	24.36	21.76	1,400.43	24.66	38.33
1976	3,183,268	10.00	352,498,665	90,283,433	110,735	82,373	28,362	66,309	24.29	21.52	1,463.15	25.61	38.74
1977	3,274,016	10.00	366,135,849	96,298,671	111,831	82,418	29,413	66,986	24.31	21.49	1,489.81	26.30	38.48
1978	3,404,356	10.00	384,642,211	103,064,658	112,985	82,711	30,274	67,532	24.36	21.55	1,532.84	26.79	37.81
1979	3,398,479	10.00	388,004,168	108,042,288	114,170	82,379	31,791	66,354	24.71	21.62	1,513.21	27.85	39.26
1980	3,263,042	10.00	368,689,117	106,444,006	112,989	80,368	32,621	65,592	24.75	21.63	1,435.85	28.87	38.44
1981	3,232,836	10.00	357,375,701	102,428,469	110,546	78,862	31,684	65,015	24.39	21.51	1,407.80	28.66	36.54
1982	3,192,470	10.00	361,623,089	97,657,494	113,274	82,684	30,590	63,426	25.10	22.31	1,376.09	27.01	37.89
1983	3,206,451	10.00	376,997,935	96,886,465	117,575	87,359	30,216	64,788	25.67	22.95	1,368.62	25.70	39.10
1984	3,366,261	10.00	412,472,386	106,339,117	122,531	90,942	31,590	66,450	26.22	23.38	1,423.50	25.78	40.38
1985	3,466,026	10.00	441,934,173	113,406,751	127,505	94,785	32,720	68,055	26.74	23.88	1,451.79	25.66	41.00
1986	3,597,196	10.00	508,728,850	139,641,489	141,424	102,604	38,820	70,600	28.45	25.01	1,492.13	27.45	44.70
	Part IV — Top 15 percent of returns												
1951	965,974	15.00	117,073,856	35,338,474	121,198	84,614	36,583	55,690	39.66	34.60	627.33	30.18	59.95
1952	1,124,649	15.00	121,104,377	36,638,885	107,682	75,104	32,578	51,650	37.31	32.65	719.12	30.25	55.62
1953	1,318,158	15.00	128,411,796	36,520,180	97,418	69,712	27,705	48,988	35.15	31.12	829.26	28.44	52.15
1954	1,332,919	15.00	135,910,670	35,255,059	101,965	75,515	26,450	50,099	36.04	32.31	823.38	25.94	53.80
1955	1,601,083	15.00	161,077,679	40,838,633	100,605	75,099	25,507	49,643	35.63	32.05	969.95	25.35	53.13
1956	1,831,859	15.00	178,889,468	44,639,212	97,655	73,286	24,368	49,224	34.83	31.42	1,089.82	24.95	51.68
1957	1,902,318	15.00	179,532,400	44,083,721	94,376	71,202	23,174	48,626	34.13	30.88	1,111.25	24.55	50.41
1958	1,856,242	15.00	173,628,581	42,167,245	93,538	70,821	22,716	49,103	33.77	30.65	1,065.89	24.29	49.54
1959	2,175,878	15.00	204,018,116	49,393,874	93,764	71,063	22,701	49,272	33.64	30.53	1,228.37	24.21	49.37
1960	2,258,526	15.00	204,100,201	47,690,361	90,369	69,253	21,116	49,326	32.73	29.90	1,254.88	23.37	47.45
1961	2,421,955	15.00	222,757,727	53,047,559	91,974	70,072	21,903	49,768	33.00	30.02	1,323.53	23.81	48.32
1962	2,634,595	15.00	236,908,454	54,660,614	89,922	69,175	20,747	50,366	32.26	29.53	1,418.20	23.07	46.58
1963	2,843,718	15.00	255,497,889	58,857,273	89,846	69,149	20,697	50,902	32.07	29.38	1,508.74	23.04	46.24
1964	3,127,884	15.00	286,700,274	60,977,417	91,659	72,165	19,495	51,447	32.34	29.78	1,636.43	21.27	47.40
1965	3,388,182	15.00	318,151,183	66,188,463	93,900	74,365	19,535	52,152	32.62	30.02	1,750.76	20.80	48.69
1966	3,701,082	15.00	346,585,145	72,990,248	93,644	73,923	19,721	52,721	32.36	29.76	1,892.40	21.06	48.03
1967	3,844,212	15.00	373,512,163	81,444,298	97,162	75,976	21,186	54,044	32.86	30.11	1,946.86	21.80	48.85
1968	4,110,115	15.00	404,767,137	95,092,468	98,481	75,345	23,136	54,893	32.88	29.97	2,061.25	23.49	48.07
1969	4,304,589	15.00	411,462,262	97,470,782	95,587	72,943	22,643	55,246	32.02	29.27	2,137.49	23.69	45.91
1970	4,267,415	15.00	393,916,938	86,008,331	92,308	72,153	20,155	55,423	31.27	28.87	2,092.03	21.83	44.45
1971	4,353,941	15.00	409,558,317	87,800,081	94,066	73,900	20,166	56,352	31.44	29.00	2,105.11	21.44	45.44
1972	4,674,483	15.00	450,614,518	96,192,799	96,399	75,821	20,578	57,825	31.56	29.08	2,233.56	21.35	46.03
1973	4,894,390	15.00	473,497,672	102,638,471	96,743	75,772	20,971	58,751	31.44	29.00	2,315.70	21.68	45.14
1974	4,767,683	15.00	452,912,337	102,742,594	94,996	73,447	21,550	57,503	31.33	28.78	2,234.76	22.68	44.88
1975	4,526,151	15.00	423,447,686	97,011,011	93,556	72,122	21,433	57,254	31.12	28.45	2,100.64	22.91	45.49
1976	4,774,903	15.00	450,734,146	107,189,292	94,397	71,948	22,448	57,931	31.06	28.20	2,194.72	23.78	45.99
1977	4,911,023	15.00	468,309,115	114,391,762	95,359	72,066	23,293	58,653	31.09	28.18	2,234.72	24.43	45.70
1978	5,106,533	15.00	491,785,428	122,399,707	96,305	72,336	23,969	59,314	31.14	28.27	2,299.26	24.89	44.91
1979	5,097,718	15.00	493,348,167	126,594,690	96,778	71,945	24,834	58,364	31.43	28.33	2,269.82	25.66	46.01
1980	4,894,562	15.00	468,307,511	126,000,022	95,679	69,936	25,743	57,375	31.44	28.23	2,153.78	26.91	45.50
1981	4,849,254	15.00	455,560,367	122,426,418	93,944	68,698	25,246	57,235	31.09	28.11	2,111.70	26.87	43.67
1982	4,788,705	15.00	456,106,128	115,361,654	95,246	71,156	24,090	55,748	31.65	28.80	2,064.13	25.29	44.76
1983	4,809,676	15.00	473,637,824	114,165,977	98,476	74,739	23,737	56,566	32.25	29.45	2,052.93	24.10	46.08
1984	5,049,391	15.00	516,520,347	124,257,617	102,294	77,685	24,608	58,011	32.84	29.95	2,135.26	24.06	47.19
1985	5,199,039	15.00	551,634,620	132,029,970	106,103	80,708	25,395	59,357	33.38	30.50	2,177.69	23.93	47.73
1986	5,395,794	15.00	626,467,739	159,201,580	116,103	86,598	29,505	61,159	35.04	31.67	2,238.19	25.41	50.96

See notes at end of tables.

Table 4.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part V — Top 20 percent of returns												
1951	1,287,965	20.00	133,540,297	38,009,565	103,683	74,172	29,511	47,342	45.24	40.44	836.44	28.46	64.48
1952	1,499,533	20.00	139,060,818	39,759,518	92,736	66,222	26,515	44,777	42.84	38.38	958.82	28.59	60.36
1953	1,757,544	20.00	148,541,513	39,970,663	84,517	61,774	22,742	43,142	40.66	36.76	1,105.68	26.91	57.08
1954	1,777,225	20.00	156,671,132	38,389,371	88,155	66,554	21,601	43,890	41.55	37.97	1,097.84	24.50	58.59
1955	2,134,777	20.00	185,912,292	44,553,019	87,087	66,217	20,870	43,920	41.13	37.68	1,293.26	23.96	57.97
1956	2,442,479	20.00	207,204,566	48,858,137	84,834	64,830	20,004	44,011	40.34	37.06	1,453.10	23.58	56.56
1957	2,536,424	20.00	208,604,345	48,401,473	82,243	63,161	19,083	43,532	39.66	36.53	1,481.67	23.20	55.35
1958	2,474,989	20.00	202,279,291	46,401,640	81,729	62,981	18,748	44,005	39.35	36.34	1,421.19	22.94	54.51
1959	2,901,171	20.00	237,809,850	54,347,789	81,970	63,237	18,733	44,426	39.21	36.22	1,637.83	22.85	54.32
1960	3,011,369	20.00	239,257,624	52,808,562	79,451	61,915	17,536	44,597	38.37	35.64	1,673.18	22.07	52.55
1961	3,229,273	20.00	260,829,735	58,722,009	80,770	62,586	18,184	44,942	38.64	35.75	1,764.71	22.51	53.49
1962	3,512,794	20.00	278,842,495	60,920,146	79,379	62,037	17,342	45,526	37.97	35.31	1,890.93	21.85	51.92
1963	3,791,624	20.00	301,298,362	65,712,774	79,464	62,133	17,331	46,074	37.82	35.19	2,011.65	21.81	51.63
1964	4,170,512	20.00	337,599,419	67,493,078	80,949	64,766	16,183	46,598	38.08	35.64	2,181.90	19.99	52.47
1965	4,517,577	20.00	374,171,941	72,918,314	82,826	66,685	16,141	47,380	38.37	35.89	2,334.35	19.49	53.64
1966	4,934,776	20.00	408,419,184	80,546,151	82,763	66,441	16,322	47,905	38.13	35.67	2,523.20	19.72	53.00
1967	5,125,616	20.00	439,310,249	89,849,832	85,709	68,179	17,530	49,002	38.65	36.03	2,595.81	20.45	53.90
1968	5,480,153	20.00	476,298,975	105,890,849	86,913	67,591	19,323	49,918	38.69	35.85	2,748.34	22.23	53.53
1969	5,739,452	20.00	486,910,819	109,311,093	84,836	65,790	19,046	50,294	37.89	35.20	2,849.99	22.45	51.49
1970	5,689,887	20.00	469,027,286	96,641,921	82,432	65,447	16,985	50,490	37.23	34.92	2,789.38	20.60	49.95
1971	5,805,255	20.00	487,432,035	98,398,107	83,964	67,014	16,950	51,282	37.42	35.07	2,806.82	20.19	50.93
1972	6,232,644	20.00	536,392,800	108,176,368	86,062	68,705	17,356	52,596	37.57	35.14	2,978.08	20.17	51.77
1973	6,525,854	20.00	564,626,714	115,921,754	86,522	68,758	17,763	53,323	37.49	35.09	3,087.60	20.53	50.99
1974	6,356,911	20.00	540,002,250	115,735,041	84,947	66,741	18,206	52,385	37.35	34.87	2,979.68	21.43	50.56
1975	6,034,868	20.00	505,684,357	109,355,794	83,794	65,673	18,121	52,094	37.17	34.54	2,800.86	21.63	51.28
1976	6,366,537	20.00	538,635,278	121,022,615	84,604	65,595	19,009	52,839	37.11	34.28	2,926.30	22.47	51.93
1977	6,548,031	20.00	559,693,660	129,759,922	85,475	65,658	19,817	53,359	37.16	34.24	2,979.63	23.18	51.84
1978	6,808,711	20.00	587,949,694	139,136,023	86,353	65,918	20,435	54,045	37.23	34.35	3,065.68	23.66	51.05
1979	6,796,957	20.00	587,863,442	142,281,144	86,489	65,556	20,933	53,234	37.45	34.41	3,026.43	24.20	51.71
1980	6,526,083	20.00	557,535,808	141,743,599	85,432	63,712	21,720	52,355	37.43	34.29	2,871.70	25.42	51.18
1981	6,465,672	20.00	543,840,245	139,402,653	84,112	62,552	21,560	52,291	37.11	34.13	2,815.61	25.63	49.73
1982	6,384,940	20.00	541,132,024	130,211,958	84,751	64,358	20,394	51,072	37.55	34.73	2,752.18	24.06	50.52
1983	6,412,901	20.00	560,074,142	128,507,419	87,336	67,297	20,039	51,585	38.14	35.35	2,737.23	22.94	51.87
1984	6,732,521	20.00	609,431,067	139,833,533	90,520	69,751	20,770	52,725	38.74	35.86	2,847.01	22.94	53.10
1985	6,932,052	20.00	649,389,360	148,258,593	93,679	72,292	21,387	53,804	39.30	36.42	2,903.59	22.83	53.60
1986	7,194,393	20.00	730,770,344	176,206,590	101,575	77,083	24,492	55,187	40.87	37.58	2,984.26	24.11	56.40
	Part VI — Top 25 percent of returns												
1951	1,609,957	25.00	147,905,863	40,189,911	91,869	66,906	24,963	42,265	50.11	45.60	1,045.55	27.17	68.18
1952	1,874,416	25.00	155,001,930	42,468,379	82,693	60,037	22,657	40,575	47.75	43.49	1,198.53	27.40	64.47
1953	2,196,930	25.00	166,670,159	42,954,105	75,865	56,313	19,552	39,624	45.62	41.89	1,382.10	25.77	61.34
1954	2,221,531	25.00	175,277,941	41,129,813	78,900	60,385	18,514	40,105	46.48	43.06	1,372.30	23.47	62.77
1955	2,668,471	25.00	208,341,999	47,827,236	78,075	60,152	17,923	40,360	46.09	42.78	1,616.58	22.96	62.23
1956	3,053,099	25.00	232,984,317	52,632,153	76,311	59,072	17,239	40,631	45.36	42.21	1,816.37	22.59	60.93
1957	3,170,531	25.00	235,104,200	52,272,026	74,153	57,666	16,487	40,254	44.69	41.69	1,852.09	22.23	59.78
1958	3,093,736	25.00	228,421,593	50,220,049	73,834	57,601	16,233	40,714	44.43	41.54	1,776.49	21.99	59.00
1959	3,626,464	25.00	268,788,195	58,835,769	74,119	57,895	16,224	41,230	44.32	41.45	2,047.29	21.89	58.81
1960	3,764,211	25.00	271,555,742	57,455,142	72,141	56,878	15,264	41,459	43.55	40.93	2,091.47	21.16	57.17
1961	4,036,591	25.00	295,744,381	63,712,902	73,266	57,482	15,784	41,720	43.81	41.05	2,205.88	21.54	58.04
1962	4,390,992	25.00	317,334,354	66,431,247	72,269	57,140	15,129	42,310	43.21	40.66	2,363.66	20.93	56.61
1963	4,739,530	25.00	343,335,375	71,762,711	72,441	57,299	15,141	42,834	43.10	40.57	2,514.57	20.90	56.38
1964	5,213,140	25.00	384,309,186	73,398,211	73,719	59,640	14,079	43,274	43.35	41.02	2,727.38	19.10	57.06
1965	5,646,971	25.00	425,650,496	79,017,844	75,377	61,384	13,993	43,995	43.64	41.30	2,917.94	18.56	58.13
1966	6,168,470	25.00	465,316,265	87,361,284	75,435	61,272	14,163	44,523	43.44	41.12	3,154.00	18.77	57.49
1967	6,407,020	25.00	499,732,119	97,164,870	77,998	62,832	15,165	45,477	43.97	41.51	3,244.77	19.44	58.28
1968	6,850,191	25.00	542,142,556	114,877,427	79,143	62,373	16,770	46,368	44.03	41.35	3,435.42	21.19	58.07
1969	7,174,315	25.00	556,413,759	119,800,796	77,556	60,858	16,699	46,765	43.30	40.70	3,562.49	21.53	56.43
1970	7,112,359	25.00	538,174,569	106,293,637	75,668	60,723	14,945	46,901	42.72	40.50	3,486.72	19.75	54.94
1971	7,256,569	25.00	559,053,100	107,801,082	77,041	62,185	14,856	47,603	42.92	40.68	3,508.52	19.28	55.80
1972	7,790,805	25.00	615,281,707	118,311,265	78,975	63,789	15,186	48,836	43.10	40.78	3,722.60	19.23	56.62
1973	8,157,317	25.00	648,276,438	127,414,270	79,472	63,852	15,620	49,402	43.04	40.73	3,859.50	19.65	56.04
1974	7,946,138	25.00	620,118,324	127,522,488	78,040	61,992	16,048	48,615	42.89	40.48	3,724.60	20.56	55.71
1975	7,543,584	25.00	581,302,807	120,100,920	77,059	61,138	15,921	48,308	42.73	40.20	3,501.07	20.66	56.32
1976	7,958,171	25.00	619,640,842	132,794,611	77,862	61,176	16,687	49,118	42.70	39.96	3,657.87	21.43	56.98
1977	8,185,039	25.00	643,819,415	142,783,704	78,658	61,214	17,444	49,560	42.75	39.90	3,724.54	22.18	57.05
1978	8,510,889	25.00	676,454,698	154,017,605	79,481	61,385	18,097	50,111	42.84	39.98	3,832.09	22.77	56.51
1979	8,496,197	25.00	674,995,002	156,392,728	79,447	61,039	18,407	49,522	43.00	40.05	3,783.03	23.17	56.84
1980	8,157,604	25.00	639,942,954	155,563,208	78,447	59,378	19,070	48,797	42.97	39.95	3,589.63	24.31	56.17
1981	8,082,090	25.00	625,268,146	154,001,928	77,365	58,310	19,055	48,616	42.67	39.77	3,519.51	24.63	54.93
1982	7,981,175	25.00	619,776,535	143,224,593	77,655	59,709	17,945	47,625	43.01	40.28	3,440.22	23.11	55.57
1983	8,016,127	25.00	639,754,268	140,637,823	79,808	62,264	17,544	48,029	43.57	40.89	3,421.54	21.98	56.76
1984	8,415,652	25.00	694,742,068	152,789,538	82,554	64,398	18,155	48,894	44.17	41.38	3,558.76	21.99	58.02
1985	8,665,065	25.00	738,983,967	162,488,388	85,283	66,531	18,752	49,812	44.72	41.90	3,629.48	21.99	58.74
1986	8,992,991	25.00	826,013,398	191,449,089	91,851	70,562	21,289	50,930	46.20	43.00	3,730.32	23.18	61.28

See notes at end of tables.

Table 4.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part VII — Top 30 percent of returns												
1951	1,931,948	30.00	160,914,393	42,080,089	83,291	61,510	21,781	38,800	54.51	50.30	1,254.66	26.15	71.39
1952	2,249,299	30.00	169,637,613	44,764,598	75,418	55,516	19,902	37,634	52.26	48.26	1,438.23	26.39	67.96
1953	2,636,317	30.00	183,524,535	45,528,825	69,614	52,344	17,270	37,226	50.23	46.73	1,658.52	24.81	65.02
1954	2,665,837	30.00	192,488,026	43,486,599	72,205	55,893	16,313	37,547	51.05	47.83	1,646.76	22.59	66.36
1955	3,202,165	30.00	229,178,808	50,663,179	71,570	55,748	15,822	37,878	50.70	47.58	1,939.90	22.11	65.92
1956	3,663,719	30.00	256,979,391	55,962,730	70,142	54,867	15,275	38,098	50.03	47.04	2,179.64	21.78	64.79
1957	3,804,637	30.00	259,836,186	55,758,179	68,295	53,639	14,655	37,857	49.39	46.53	2,222.50	21.46	63.76
1958	3,712,483	30.00	252,831,252	53,729,643	68,103	53,630	14,473	38,298	49.18	46.42	2,131.79	21.25	63.12
1959	4,351,757	30.00	297,779,449	62,980,073	68,427	53,955	14,472	38,826	49.10	46.36	2,456.75	21.15	62.95
1960	4,517,053	30.00	301,826,500	61,757,782	66,819	53,147	13,672	39,083	48.40	45.90	2,509.77	20.46	61.45
1961	4,843,910	30.00	328,415,482	68,225,687	67,800	53,715	14,085	39,326	48.65	46.03	2,647.06	20.77	62.15
1962	5,269,191	30.00	353,389,772	71,431,472	67,067	53,511	13,556	39,904	48.12	45.69	2,836.39	20.21	60.87
1963	5,687,436	30.00	382,710,613	77,260,961	67,291	53,706	13,584	40,342	48.04	45.63	3,017.48	20.19	60.70
1964	6,255,768	30.00	428,025,851	78,873,220	68,421	55,813	12,608	40,759	48.28	46.07	3,272.86	18.43	61.31
1965	6,776,365	30.00	473,785,453	84,664,520	69,917	57,423	12,494	41,392	48.58	46.36	3,501.53	17.87	62.28
1966	7,402,164	30.00	518,536,664	93,667,132	70,052	57,398	12,654	41,896	48.41	46.22	3,784.80	18.06	61.64
1967	7,688,424	30.00	556,151,801	103,894,429	72,336	58,823	13,513	42,728	48.93	46.63	3,893.72	18.68	62.32
1968	8,220,229	30.00	603,685,866	122,882,541	73,439	58,490	14,949	43,575	49.03	46.53	4,122.50	20.36	62.12
1969	8,609,178	30.00	621,447,517	128,822,998	72,184	57,221	14,963	43,988	48.36	45.92	4,274.98	20.73	60.68
1970	8,534,830	30.00	602,810,578	115,265,593	70,629	57,124	13,505	44,081	47.85	45.72	4,184.07	19.12	59.57
1971	8,707,882	30.00	625,962,408	116,502,177	71,885	58,506	13,379	44,723	48.06	45.92	4,210.23	18.61	60.30
1972	9,348,966	30.00	688,960,311	127,562,713	73,694	60,049	13,645	45,864	48.26	46.06	4,467.12	18.52	61.05
1973	9,788,781	30.00	726,314,472	137,490,418	74,199	60,153	14,046	46,368	48.22	46.04	4,631.40	18.93	60.47
1974	9,535,366	30.00	694,928,324	138,140,788	72,879	58,392	14,487	45,636	48.07	45.76	4,469.52	19.88	60.35
1975	9,052,301	30.00	651,842,793	129,992,903	72,009	57,648	14,360	45,316	47.91	45.49	4,201.29	19.94	60.96
1976	9,549,805	30.00	695,330,790	143,316,701	72,811	57,804	15,007	46,068	47.91	45.31	4,389.44	20.61	61.50
1977	9,822,047	30.00	722,333,835	154,165,109	73,542	57,846	15,696	46,458	47.96	45.24	4,469.44	21.34	61.60
1978	10,213,067	30.00	758,962,323	167,021,019	74,313	57,959	16,354	46,953	48.06	45.30	4,598.51	22.01	61.28
1979	10,195,436	30.00	756,546,707	169,180,222	74,204	57,611	16,594	46,572	48.19	45.37	4,539.64	22.36	61.48
1980	9,789,125	30.00	717,132,309	168,276,519	73,258	56,068	17,190	45,894	48.15	45.27	4,307.55	23.47	60.76
1981	9,698,508	30.00	701,464,952	166,927,730	72,327	55,115	17,212	45,763	47.87	45.11	4,223.41	23.80	59.55
1982	9,577,410	30.00	693,518,010	154,735,182	72,412	56,256	16,156	44,857	48.13	45.54	4,128.26	22.31	60.03
1983	9,619,352	30.00	714,459,885	151,622,940	74,273	58,511	15,762	45,223	48.65	46.11	4,105.85	21.22	61.20
1984	10,098,782	30.00	774,527,418	164,416,673	76,695	60,414	16,281	45,989	49.24	46.59	4,270.51	21.23	62.44
1985	10,398,078	30.00	822,495,622	174,373,070	79,101	62,331	16,770	46,638	49.77	47.11	4,355.38	21.20	63.04
1986	10,791,589	30.00	914,582,230	204,733,504	84,750	65,778	18,972	47,692	51.15	48.10	4,476.39	22.39	65.53
	Part VIII — Top 35 percent of returns												
1951	2,253,939	35.00	172,992,062	43,775,751	76,751	57,329	19,422	36,318	58.60	54.70	1,463.77	25.31	74.27
1952	2,624,182	35.00	183,325,977	46,835,165	69,860	52,013	17,848	35,506	56.48	52.75	1,677.94	25.55	71.10
1953	3,075,703	35.00	199,453,293	47,904,272	64,848	49,273	15,575	35,343	54.59	51.32	1,934.94	24.02	68.41
1954	3,110,144	35.00	208,729,871	45,639,267	67,113	52,438	14,674	35,613	55.36	52.35	1,921.22	21.87	69.65
1955	3,735,860	35.00	248,863,862	53,253,208	66,615	52,360	14,255	35,917	55.05	52.14	2,263.21	21.40	69.28
1956	4,274,339	35.00	279,643,945	58,955,720	65,424	51,631	13,793	36,209	54.44	51.65	2,542.92	21.08	68.25
1957	4,438,743	35.00	283,232,224	58,851,070	63,809	50,551	13,258	36,013	53.84	51.16	2,592.92	20.78	67.30
1958	4,331,230	35.00	275,919,291	56,915,706	63,705	50,564	13,141	36,401	53.67	51.06	2,487.08	20.63	66.86
1959	5,077,050	35.00	325,211,917	66,802,620	64,055	50,898	13,158	36,880	53.62	51.02	2,866.20	20.54	66.77
1960	5,269,895	35.00	330,497,520	65,771,527	62,714	50,234	12,481	37,147	53.00	50.61	2,928.06	19.90	65.45
1961	5,651,228	35.00	359,364,730	72,397,583	63,591	50,780	12,811	37,402	53.23	50.76	3,088.24	20.15	65.95
1962	6,147,389	35.00	387,553,837	76,017,770	63,044	50,678	12,366	37,966	52.77	50.48	3,309.12	19.61	64.78
1963	6,635,341	35.00	419,973,202	82,294,798	63,293	50,891	12,402	38,350	52.72	50.45	3,520.39	19.60	64.66
1964	7,298,396	35.00	469,405,192	84,010,060	64,316	52,805	11,511	38,722	52.95	50.85	3,818.33	17.90	65.31
1965	7,905,759	35.00	519,281,249	89,957,295	65,684	54,305	11,379	39,273	53.24	51.15	4,085.11	17.32	66.18
1966	8,635,858	35.00	568,834,215	99,579,043	65,869	54,338	11,531	39,747	53.10	51.05	4,415.60	17.51	65.53
1967	8,969,828	35.00	609,389,154	110,182,725	67,938	55,654	12,284	40,486	53.62	51.47	4,542.67	18.08	66.09
1968	9,590,268	35.00	661,742,170	130,323,646	69,001	55,412	13,589	41,257	53.75	51.43	4,809.59	19.69	65.88
1969	10,044,040	35.00	682,881,380	137,052,901	67,989	54,344	13,645	41,701	53.14	50.88	4,987.48	20.07	64.55
1970	9,957,302	35.00	663,814,542	123,590,394	66,666	54,254	12,412	41,767	52.69	50.66	4,881.41	18.62	63.88
1971	10,159,196	35.00	689,086,470	124,677,005	67,829	55,557	12,272	42,341	52.90	50.88	4,911.93	18.09	64.53
1972	10,907,127	35.00	758,433,664	136,208,293	69,536	57,048	12,488	43,401	53.12	51.05	5,211.64	17.96	65.18
1973	11,420,244	35.00	799,841,815	146,778,377	70,037	57,185	12,852	43,837	53.10	51.06	5,403.30	18.35	64.56
1974	11,124,594	35.00	765,426,342	147,530,562	68,805	55,543	13,262	43,151	52.94	50.78	5,214.44	19.27	64.45
1975	10,561,018	35.00	718,291,390	139,077,927	68,013	54,844	13,169	42,847	52.79	50.49	4,901.50	19.36	65.22
1976	11,141,439	35.00	766,542,351	153,063,105	68,801	55,063	13,738	43,495	52.82	50.36	5,121.02	19.97	65.68
1977	11,459,055	35.00	796,223,997	164,459,100	69,484	55,132	14,352	43,913	52.87	50.31	5,214.35	20.65	65.71
1978	11,915,245	35.00	836,614,717	178,503,579	70,214	55,233	14,981	44,374	52.98	50.37	5,364.93	21.34	65.49
1979	11,894,675	35.00	833,496,913	180,818,942	70,073	54,871	15,202	44,048	53.09	50.41	5,296.24	21.69	65.71
1980	11,420,645	35.00	789,947,008	180,037,089	69,168	53,404	15,764	43,411	53.04	50.30	5,025.48	22.79	65.01
1981	11,314,926	35.00	773,456,856	178,921,255	68,357	52,544	15,813	43,348	52.78	50.17	4,927.31	23.13	63.82
1982	11,173,645	35.00	763,212,314	165,299,625	68,305	53,511	14,794	42,520	52.96	50.53	4,816.31	21.66	64.13
1983	11,222,578	35.00	784,956,438	161,824,322	69,944	55,525	14,420	42,777	53.45	51.05	4,790.16	20.62	65.31
1984	11,781,912	35.00	849,760,373	175,142,287	72,124	57,259	14,865	43,435	54.02	51.51	4,982.27	20.61	66.51
1985	12,131,091	35.00	901,002,098	185,206,446	74,272	59,005	15,267	44,067	54.52	52.02	5,081.28	20.56	66.96
1986	12,590,187	35.00	997,953,602	216,367,518	79,264	62,079	17,185	45,098	55.81	52.97	5,222.45	21.68	69.26

See notes at end of tables.

Table 4.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part IX — Top 40 percent of returns												
1951	2,575,931	40.00	184,372,868	45,345,781	71,575	53,972	17,604	34,468	62.46	58.85	1,672.88	24.59	76.93
1952	2,999,065	40.00	196,315,410	48,762,470	65,459	49,200	16,259	33,851	60.48	57.03	1,917.65	24.84	74.03
1953	3,515,089	40.00	214,636,619	50,135,601	61,062	46,799	14,263	33,820	58.75	55.70	2,211.36	23.36	71.60
1954	3,554,450	40.00	224,188,836	47,661,967	63,073	49,664	13,409	34,036	59.45	56.66	2,195.68	21.26	72.74
1955	4,269,554	40.00	267,576,013	55,683,094	62,671	49,629	13,042	34,280	59.19	56.48	2,586.53	20.81	72.45
1956	4,884,958	40.00	301,247,334	61,756,555	61,668	49,026	12,642	34,610	58.64	56.05	2,906.19	20.50	71.50
1957	5,072,849	40.00	305,580,473	61,732,604	60,238	48,069	12,169	34,518	58.09	55.60	2,963.34	20.20	70.60
1958	4,949,978	40.00	297,947,497	59,800,563	60,192	48,111	12,081	34,850	57.96	55.52	2,842.38	20.07	70.25
1959	5,802,343	40.00	351,355,205	70,218,992	60,554	48,452	12,102	35,257	57.93	55.51	3,275.66	19.99	70.18
1960	6,022,737	40.00	357,828,509	69,389,287	59,413	47,892	11,521	35,504	57.38	55.14	3,346.36	19.39	69.05
1961	6,458,546	40.00	388,884,535	76,263,372	60,212	48,404	11,808	35,771	57.61	55.30	3,529.41	19.61	69.47
1962	7,025,587	40.00	420,164,145	80,300,318	59,805	48,375	11,430	36,343	57.21	55.07	3,781.85	19.11	68.43
1963	7,583,247	40.00	455,512,500	86,991,558	60,068	48,597	11,472	36,673	57.18	55.05	4,023.31	19.10	68.35
1964	8,341,024	40.00	508,847,408	88,858,722	61,005	50,352	10,653	36,997	57.40	55.42	4,363.81	17.46	69.08
1965	9,035,153	40.00	562,589,004	94,953,130	62,267	51,757	10,509	37,482	57.68	55.71	4,668.70	16.88	69.85
1966	9,869,552	40.00	616,700,749	105,166,151	62,485	51,830	10,656	37,924	57.57	55.65	5,046.40	17.05	69.20
1967	10,251,232	40.00	659,991,451	116,119,819	64,382	53,054	11,327	38,589	58.07	56.08	5,191.63	17.59	69.65
1968	10,960,306	40.00	716,861,429	137,320,509	65,405	52,876	12,529	39,273	58.23	56.08	5,496.67	19.16	69.42
1969	11,478,903	40.00	741,272,270	144,760,183	64,577	51,966	12,611	39,724	57.69	55.61	5,699.98	19.53	68.18
1970	11,379,774	40.00	721,789,562	131,016,160	63,427	51,914	11,513	39,783	57.29	55.40	5,578.76	18.15	67.71
1971	11,610,510	40.00	749,015,306	132,358,880	64,512	53,112	11,400	40,299	57.50	55.59	5,613.63	17.67	68.51
1972	12,465,288	40.00	824,356,633	144,375,702	66,132	54,550	11,582	41,273	57.74	55.79	5,956.16	17.51	69.09
1973	13,051,708	40.00	869,536,836	155,497,815	66,622	54,708	11,914	41,650	57.73	55.83	6,175.20	17.88	68.39
1974	12,713,821	40.00	832,257,093	156,154,926	65,461	53,179	12,282	41,005	57.57	55.56	5,959.36	18.76	68.22
1975	12,069,735	40.00	781,300,726	147,224,375	64,732	52,534	12,198	40,729	57.43	55.27	5,601.71	18.84	69.04
1976	12,733,074	40.00	833,972,842	162,098,586	65,497	52,766	12,731	41,298	57.46	55.15	5,852.59	19.44	69.55
1977	13,096,063	40.00	866,312,854	174,061,768	66,151	52,859	13,291	41,759	57.52	55.12	5,959.26	20.09	69.55
1978	13,617,423	40.00	910,231,471	188,951,298	66,843	52,967	13,876	42,176	57.64	55.20	6,131.35	20.76	69.32
1979	13,593,915	40.00	906,421,038	191,398,301	66,678	52,599	14,080	41,832	57.74	55.22	6,052.85	21.12	69.56
1980	13,052,166	40.00	858,964,910	190,941,914	65,810	51,181	14,629	41,233	57.67	55.10	5,743.40	22.23	68.95
1981	12,931,343	40.00	841,786,106	190,121,082	65,097	50,394	14,702	41,207	57.44	54.99	5,631.21	22.59	67.82
1982	12,769,879	40.00	829,429,235	175,177,856	64,952	51,234	13,718	40,474	57.56	55.29	5,504.35	21.12	67.96
1983	12,825,803	40.00	851,843,602	171,086,991	66,416	53,077	13,339	40,722	58.01	55.77	5,474.47	20.08	69.05
1984	13,465,043	40.00	920,974,631	184,764,246	68,397	54,676	13,722	41,267	58.55	56.22	5,694.02	20.06	70.17
1985	13,864,104	40.00	975,429,727	195,266,148	70,356	56,272	14,084	41,863	59.03	56.70	5,807.17	20.02	70.59
1986	14,388,785	40.00	1,077,034,173	227,028,548	74,852	59,074	15,778	42,875	60.23	57.60	5,968.52	21.08	72.67
	Part X — Top 45 percent of returns												
1951	2,897,922	45.00	195,222,996	46,784,438	67,367	51,222	16,144	32,950	66.14	62.83	1,881.99	23.96	79.37
1952	3,373,948	45.00	208,744,740	50,546,554	61,870	46,888	14,981	32,510	64.31	61.14	2,157.35	24.21	76.73
1953	3,954,475	45.00	229,210,275	52,212,223	57,962	44,759	13,203	32,549	62.74	59.94	2,487.78	22.78	74.56
1954	3,998,756	45.00	239,015,027	49,549,598	59,772	47,381	12,391	32,741	63.39	60.81	2,470.14	20.73	75.62
1955	4,803,248	45.00	285,506,916	57,945,719	59,440	47,377	12,064	32,960	63.16	60.65	2,909.84	20.30	75.39
1956	5,495,578	45.00	321,967,254	64,402,422	58,587	46,868	11,719	33,302	62.68	60.28	3,269.46	20.00	74.56
1957	5,706,955	45.00	327,053,668	64,471,860	57,308	46,011	11,297	33,236	62.17	59.87	3,333.75	19.71	73.73
1958	5,568,725	45.00	319,090,134	62,496,252	57,300	46,078	11,223	33,512	62.07	59.82	3,197.68	19.59	73.42
1959	6,527,635	45.00	376,412,602	73,398,516	57,664	46,420	11,244	33,873	62.06	59.83	3,685.12	19.50	73.36
1960	6,775,579	45.00	384,011,958	72,698,945	56,676	45,946	10,730	34,088	61.58	59.52	3,764.65	18.93	72.34
1961	7,265,864	45.00	417,180,037	79,912,287	57,416	46,418	10,998	34,356	61.80	59.66	3,970.59	19.16	72.80
1962	7,903,786	45.00	451,420,497	84,329,441	57,114	46,445	10,669	34,869	61.46	59.48	4,254.59	18.68	71.86
1963	8,531,153	45.00	489,560,967	91,378,964	57,385	46,674	10,711	35,190	61.45	59.49	4,526.22	18.67	71.80
1964	9,383,652	45.00	546,617,269	93,444,999	58,252	48,294	9,958	35,487	61.66	59.80	4,909.28	17.10	72.64
1965	10,164,547	45.00	604,018,279	99,685,237	59,424	49,617	9,807	35,923	61.93	60.09	5,252.29	16.50	73.33
1966	11,103,246	45.00	662,476,664	110,471,110	59,665	49,716	9,949	36,334	61.85	60.05	5,677.20	16.68	72.70
1967	11,532,636	45.00	708,336,179	121,761,356	61,420	50,862	10,558	36,936	62.32	60.48	5,840.58	17.19	73.04
1968	12,330,344	45.00	769,438,659	143,953,362	62,402	50,727	11,675	37,533	62.50	60.53	6,183.75	18.71	72.77
1969	12,913,766	45.00	796,999,122	152,040,530	61,717	49,943	11,774	37,974	62.02	60.12	6,412.48	19.08	71.61
1970	12,802,246	45.00	777,099,343	137,960,517	60,700	49,924	10,776	38,012	61.68	59.93	6,276.10	17.75	71.30
1971	13,061,824	45.00	806,177,857	139,228,348	61,720	51,061	10,659	38,490	61.89	60.12	6,315.34	17.27	72.06
1972	14,023,449	45.00	887,157,154	152,110,487	63,262	52,416	10,847	39,367	62.14	60.31	6,700.68	17.15	72.79
1973	14,683,171	45.00	935,879,769	163,766,744	63,738	52,585	11,153	39,715	62.13	60.37	6,947.09	17.50	72.03
1974	14,303,049	45.00	895,887,411	164,233,267	62,636	51,154	11,482	39,114	61.97	60.13	6,704.28	18.33	71.75
1975	13,578,452	45.00	841,307,214	154,593,077	61,959	50,574	11,385	38,853	61.84	59.86	6,301.93	18.38	72.49
1976	14,324,708	45.00	898,138,756	170,366,306	62,699	50,805	11,893	39,373	61.88	59.74	6,584.17	18.97	73.10
1977	14,733,070	45.00	933,077,704	183,065,497	63,332	50,907	12,425	39,837	61.95	59.72	6,704.16	19.62	73.14
1978	15,319,600	45.00	980,293,804	198,622,874	63,990	51,024	12,965	40,177	62.08	59.82	6,897.77	20.26	72.87
1979	15,293,154	45.00	975,803,461	201,096,364	63,807	50,657	13,149	39,868	62.16	59.83	6,809.46	20.61	73.08
1980	14,683,687	45.00	924,629,697	201,066,334	62,970	49,277	13,693	39,304	62.08	59.68	6,461.33	21.75	72.60
1981	14,547,761	45.00	906,822,027	200,607,686	62,334	48,545	13,790	39,270	61.88	59.59	6,335.11	22.12	71.56
1982	14,366,114	45.00	892,558,415	184,464,572	62,129	49,289	12,840	38,639	61.94	59.84	6,192.40	20.67	71.57
1983	14,429,028	45.00	915,656,661	179,735,547	63,459	51,003	12,457	38,912	62.35	60.29	6,158.78	19.63	72.54
1984	15,148,173	45.00	988,920,874	193,706,970	65,283	52,496	12,787	39,475	62.87	60.72	6,405.77	19.59	73.56
1985	15,597,117	45.00	1,046,251,224	204,688,897	67,080	53,956	13,124	39,917	63.31	61.17	6,533.07	19.56	74.00
1986	16,187,383	45.00	1,152,283,271	237,002,991	71,184	56,543	14,641	40,813	64.44	62.03	6,714.58	20.57	75.86

See notes at end of tables.

Table 4.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Return Percentile Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part XI — Top 50 percent of returns												
1951	3,219,913	50.00	205,618,648	48,145,606	63,858	48,906	14,952	31,674	69.66	66.66	2,091.10	23.42	81.68
1952	3,748,831	50.00	220,717,534	52,242,992	58,876	44,941	13,936	31,393	67.99	65.11	2,397.06	23.67	79.31
1953	4,393,861	50.00	243,264,199	54,181,191	55,365	43,033	12,331	31,450	66.59	64.03	2,764.20	22.27	77.38
1954	4,443,062	50.00	253,304,158	51,320,190	57,011	45,461	11,551	31,605	67.18	64.83	2,744.60	20.26	78.32
1955	5,336,942	50.00	302,787,164	60,050,323	56,734	45,482	11,252	31,823	66.98	64.70	3,233.16	19.83	78.13
1956	6,106,198	50.00	341,952,915	66,877,892	56,001	45,048	10,952	32,181	66.57	64.37	3,632.74	19.56	77.43
1957	6,341,061	50.00	347,762,882	67,077,018	54,843	44,265	10,578	32,101	66.11	64.00	3,704.17	19.29	76.71
1958	6,187,472	50.00	339,450,916	65,054,511	54,861	44,347	10,514	32,331	66.03	63.97	3,552.98	19.16	76.42
1959	7,252,928	50.00	400,541,994	76,414,195	55,225	44,689	10,536	32,688	66.04	64.00	4,094.58	19.08	76.37
1960	7,528,422	50.00	409,199,832	75,829,198	54,354	44,282	10,072	32,860	65.62	63.73	4,182.94	18.53	75.45
1961	8,073,183	50.00	444,401,089	83,340,204	55,047	44,723	10,323	33,103	65.83	63.87	4,411.77	18.75	75.92
1962	8,781,984	50.00	481,457,249	88,151,418	54,823	44,786	10,038	33,566	65.55	63.73	4,727.32	18.31	75.12
1963	9,479,059	50.00	522,273,110	95,530,785	55,098	45,019	10,078	33,853	65.56	63.75	5,029.13	18.29	75.06
1964	10,426,280	50.00	582,904,988	97,604,057	55,907	46,546	9,361	34,145	65.75	64.03	5,454.76	16.74	75.88
1965	11,293,941	50.00	643,792,830	104,160,589	57,003	47,781	9,223	34,540	66.01	64.29	5,835.88	16.18	76.62
1966	12,336,940	50.00	706,408,401	115,519,705	57,260	47,896	9,364	34,917	65.95	64.28	6,308.00	16.35	76.02
1967	12,814,040	50.00	754,692,957	127,142,409	58,896	48,974	9,922	35,463	66.40	64.71	6,489.53	16.85	76.26
1968	13,700,382	50.00	819,767,327	150,274,822	59,835	48,867	10,969	35,978	66.58	64.79	6,870.84	18.33	75.97
1969	14,348,629	50.00	850,343,562	158,963,479	59,263	48,184	11,079	36,396	66.17	64.45	7,124.97	18.69	74.87
1970	14,224,717	50.00	830,005,524	144,492,432	58,350	48,192	10,158	36,400	65.88	64.28	6,973.45	17.41	74.68
1971	14,513,137	50.00	860,825,725	145,673,217	59,314	49,276	10,037	36,856	66.09	64.47	7,017.04	16.92	75.40
1972	15,581,610	50.00	947,061,474	158,989,157	60,781	50,577	10,204	37,573	66.33	64.66	7,445.20	16.79	76.09
1973	16,314,634	50.00	999,226,923	171,638,979	61,247	50,727	10,521	37,969	66.34	64.71	7,718.99	17.18	75.49
1974	15,892,277	50.00	956,670,882	171,899,963	60,197	49,381	10,817	37,414	66.17	64.49	7,449.20	17.97	75.10
1975	15,087,169	50.00	898,634,195	161,435,780	59,563	48,863	10,700	37,165	66.05	64.26	7,002.14	17.96	75.70
1976	15,916,342	50.00	959,409,544	177,871,200	60,278	49,103	11,175	37,648	66.11	64.15	7,315.74	18.54	76.32
1977	16,370,078	50.00	996,844,711	191,457,160	60,894	49,199	11,696	38,091	66.19	64.13	7,449.07	19.21	76.50
1978	17,021,778	50.00	1,047,121,058	207,685,196	61,517	49,315	12,201	38,370	66.31	64.25	7,664.19	19.83	76.20
1979	16,992,393	50.00	1,042,018,294	210,078,691	61,323	48,960	12,363	38,095	66.37	64.25	7,566.06	20.16	76.35
1980	16,315,208	50.00	987,325,124	210,378,802	60,516	47,621	12,895	37,571	66.29	64.08	7,179.25	21.31	75.97
1981	16,164,179	50.00	968,856,193	210,439,901	59,938	46,920	13,019	37,501	66.12	64.00	7,039.01	21.72	75.07
1982	15,962,349	50.00	952,891,332	193,225,827	59,696	47,591	12,105	36,968	66.13	64.20	6,880.44	20.28	74.97
1983	16,032,254	50.00	976,675,555	187,899,981	60,919	49,199	11,720	37,226	66.51	64.62	6,843.09	19.24	75.84
1984	16,831,303	50.00	1,053,902,396	202,296,771	62,616	50,597	12,019	37,777	67.00	65.03	7,117.52	19.20	76.83
1985	17,330,130	50.00	1,113,840,384	213,327,218	64,272	51,962	12,310	38,086	67.40	65.45	7,258.97	19.15	77.12
1986	17,985,982	50.00	1,223,878,847	246,403,817	68,046	54,346	13,700	38,813	68.45	66.24	7,460.65	20.13	78.87

See notes at end of tables.

Table 5.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951–1986

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part I — Returns with adjusted gross income $1,000,000 or more in 1986 dollars												
1951	3,235	.05	6,324,821	3,708,782	1,955,331	808,754	1,146,577	1,000,000	2.14	1.11	2.10	58.64	6.29
1952	2,455	.03	4,852,182	2,851,322	1,976,623	815,086	1,161,537	1,000,000	1.49	.77	1.57	58.76	4.33
1953	2,084	.02	4,243,749	2,474,104	2,036,747	849,324	1,187,423	1,000,000	1.16	.60	1.31	58.30	3.53
1954	2,554	.03	5,415,287	2,812,168	2,120,175	1,019,164	1,101,010	1,000,000	1.44	.84	1.58	51.93	4.29
1955	3,308	.03	7,272,013	3,614,907	2,198,340	1,105,549	1,092,792	1,000,000	1.61	.97	2.00	49.71	4.70
1956	3,180	.03	6,928,357	3,452,649	2,179,059	1,093,156	1,085,903	1,000,000	1.35	.81	1.89	49.83	4.00
1957	2,861	.02	5,986,950	2,975,530	2,092,681	1,052,613	1,040,068	1,000,000	1.14	.69	1.67	49.70	3.40
1958	2,657	.02	5,692,193	2,682,020	2,142,286	1,132,894	1,009,392	1,000,000	1.11	.70	1.53	47.12	3.15
1959	3,316	.02	7,113,625	3,224,090	2,145,160	1,172,915	972,246	1,000,000	1.17	.77	1.87	45.32	3.22
1960	3,282	.02	6,999,848	3,153,481	2,132,738	1,171,924	960,814	1,000,000	1.12	.74	1.82	45.05	3.14
1961	4,159	.03	8,976,007	3,912,955	2,158,328	1,217,438	940,891	1,000,000	1.33	.90	2.27	43.59	3.56
1962	3,361	.02	7,389,391	3,220,737	2,198,673	1,240,360	958,313	1,000,000	1.01	.68	1.81	43.59	2.74
1963	3,480	.02	7,798,753	3,316,755	2,240,814	1,287,811	953,003	1,000,000	.98	.67	1.85	42.53	2.61
1964	4,498	.02	9,909,688	4,152,354	2,203,206	1,280,020	923,187	1,000,000	1.12	.76	2.35	41.90	3.23
1965	5,492	.02	12,668,243	5,321,166	2,306,734	1,337,814	968,920	1,000,000	1.30	.88	2.84	42.00	3.91
1966	5,681	.02	12,626,727	5,389,774	2,222,739	1,273,953	948,786	1,000,000	1.18	.79	2.90	42.69	3.55
1967	7,099	.03	15,360,472	6,512,289	2,163,701	1,246,369	917,331	1,000,000	1.35	.91	3.60	42.40	3.91
1968	8,387	.03	18,886,041	8,377,187	2,251,735	1,252,944	998,791	1,000,000	1.53	1.02	4.21	44.36	4.23
1969	7,330	.03	17,223,452	7,733,440	2,349,774	1,294,711	1,055,064	1,000,000	1.34	.88	3.64	44.90	3.64
1970	4,672	.02	9,993,791	4,448,302	2,138,973	1,186,902	952,071	1,000,000	.79	.52	2.29	44.51	2.30
1971	5,369	.02	11,615,839	5,294,690	2,163,357	1,177,264	986,094	1,000,000	.89	.57	2.60	45.58	2.74
1972	6,099	.02	13,451,803	6,012,358	2,205,599	1,219,794	985,805	1,000,000	.94	.61	2.91	44.70	2.88
1973	5,448	.02	10,915,701	4,923,425	2,003,677	1,099,937	903,740	1,000,000	.72	.47	2.58	45.10	2.17
1974	5,343	.02	10,651,396	4,912,273	1,993,671	1,074,218	919,453	1,000,000	.74	.47	2.50	46.12	2.15
1975	4,585	.02	9,407,259	4,276,941	2,051,917	1,119,028	932,889	1,000,000	.69	.45	2.13	45.46	2.01
1976	5,001	.02	10,313,232	5,060,288	2,062,400	1,050,463	1,011,937	1,000,000	.71	.43	2.30	49.07	2.17
1977	5,716	.02	11,599,899	5,767,988	2,029,539	1,020,362	1,009,177	1,000,000	.77	.46	2.60	49.72	2.30
1978	6,008	.02	11,881,868	5,721,205	1,977,687	1,025,417	952,271	1,000,000	.75	.47	2.71	48.15	2.10
1979	7,732	.02	17,222,833	8,487,371	2,227,427	1,129,757	1,097,671	1,000,000	1.10	.67	3.44	49.28	3.08
1980	7,661	.02	15,968,392	7,589,519	2,084,444	1,093,742	990,703	1,000,000	1.07	.69	3.37	47.53	2.74
1981	7,478	.02	15,811,792	6,922,709	2,114,548	1,188,758	925,790	1,000,000	1.08	.75	3.26	43.78	2.47
1982	10,470	.03	23,516,203	9,217,478	2,245,953	1,365,623	880,330	1,000,000	1.63	1.21	4.51	39.20	3.58
1983	12,825	.04	28,929,321	11,448,251	2,255,716	1,363,058	892,658	1,000,000	1.97	1.43	5.47	39.57	4.62
1984	16,139	.05	37,956,896	15,431,987	2,351,880	1,395,685	956,195	1,000,000	2.41	1.72	6.82	40.66	5.86
1985	17,865	.05	41,431,932	16,237,838	2,319,122	1,410,221	908,901	1,000,000	2.51	1.83	7.48	39.19	5.87
1986	31,859	.09	72,565,082	29,168,908	2,277,695	1,362,132	915,563	1,000,000	4.06	2.94	13.22	40.20	9.34
	Part II — Returns with adjusted gross income $750,000 or more in 1986 dollars												
1951	5,980	.09	8,672,551	4,958,023	1,450,372	621,207	829,165	750,000	2.94	1.57	3.88	57.17	8.41
1952	4,669	.06	6,747,109	3,841,946	1,444,978	622,177	822,801	750,000	2.08	1.12	2.99	56.94	5.83
1953	3,923	.04	5,817,278	3,286,527	1,482,802	645,079	837,724	750,000	1.59	.86	2.47	56.50	4.69
1954	4,637	.05	7,198,117	3,678,782	1,552,477	759,044	793,433	750,000	1.91	1.13	2.86	51.11	5.61
1955	5,875	.06	9,470,771	4,649,272	1,611,951	820,632	791,319	750,000	2.10	1.29	3.56	49.09	6.05
1956	5,709	.05	9,095,236	4,467,650	1,593,276	810,646	782,629	750,000	1.77	1.08	3.40	49.12	5.17
1957	5,204	.04	7,992,975	3,914,272	1,536,072	783,836	752,236	750,000	1.52	.93	3.04	48.97	4.48
1958	4,846	.04	7,566,526	3,540,828	1,561,551	830,808	730,743	750,000	1.47	.94	2.78	46.80	4.16
1959	5,848	.04	9,283,666	4,191,504	1,587,496	870,754	716,742	750,000	1.53	1.01	3.30	45.15	4.19
1960	5,747	.04	9,112,885	4,075,039	1,585,652	876,591	709,061	750,000	1.46	.96	3.19	44.72	4.05
1961	7,167	.04	11,555,637	5,035,937	1,612,263	909,640	702,623	750,000	1.71	1.15	3.92	43.58	4.59
1962	5,926	.03	9,585,298	4,164,235	1,617,629	914,867	702,763	750,000	1.31	.88	3.19	43.44	3.55
1963	6,095	.03	10,038,481	4,283,183	1,647,058	944,297	702,761	750,000	1.26	.86	3.23	42.67	3.37
1964	7,658	.04	12,641,149	5,325,032	1,650,757	955,382	695,375	750,000	1.43	.97	4.01	42.12	4.14
1965	9,365	.04	16,000,904	6,756,243	1,708,650	987,188	721,463	750,000	1.64	1.10	4.84	42.22	4.97
1966	9,924	.04	16,260,229	6,877,647	1,638,460	945,434	693,025	750,000	1.52	1.02	5.07	42.30	4.53
1967	12,118	.05	19,662,316	8,284,699	1,622,623	938,932	683,691	750,000	1.73	1.17	6.14	42.13	4.97
1968	13,930	.05	23,645,821	10,445,036	1,697,480	947,655	749,826	750,000	1.92	1.28	6.99	44.17	5.28
1969	12,119	.04	21,334,822	9,566,394	1,760,378	971,036	789,342	750,000	1.66	1.10	6.02	44.84	4.51
1970	8,322	.03	13,121,703	5,825,934	1,576,688	876,651	700,037	750,000	1.04	.68	4.08	44.40	3.01
1971	9,302	.03	14,988,898	6,777,618	1,611,291	882,704	728,587	750,000	1.15	.74	4.50	45.22	3.51
1972	10,736	.03	17,421,482	7,716,180	1,622,767	904,025	718,743	750,000	1.22	.80	5.13	44.29	3.69
1973	10,013	.03	14,824,987	6,598,281	1,480,588	821,610	658,978	750,000	.98	.64	4.74	44.51	2.90
1974	9,807	.03	14,476,263	6,567,504	1,476,158	806,463	669,694	750,000	1.00	.65	4.60	45.37	2.87
1975	8,452	.03	12,717,503	5,686,059	1,504,696	831,939	672,757	750,000	.93	.61	3.92	44.71	2.67
1976	9,286	.03	13,978,640	6,662,623	1,505,406	787,886	717,520	750,000	.96	.60	4.27	47.66	2.86
1977	10,227	.03	15,465,681	7,439,772	1,512,236	784,774	727,462	750,000	1.03	.64	4.65	48.11	2.97
1978	11,017	.03	16,165,973	7,554,452	1,467,317	781,632	685,686	750,000	1.02	.66	4.96	46.73	2.77
1979	13,702	.04	22,334,810	10,705,370	1,630,063	848,752	781,311	750,000	1.42	.90	6.10	47.93	3.89
1980	13,342	.04	20,838,110	9,772,481	1,561,843	829,383	732,460	750,000	1.40	.91	5.87	46.90	3.53
1981	12,996	.04	20,539,603	8,944,789	1,580,515	892,217	688,298	750,000	1.40	.98	5.66	43.55	3.19
1982	17,470	.05	29,519,370	11,540,037	1,689,712	1,029,151	660,561	750,000	2.05	1.52	7.53	39.09	4.48
1983	21,193	.07	36,118,858	14,245,751	1,704,296	1,032,099	672,197	750,000	2.46	1.79	9.05	39.44	5.75
1984	25,159	.07	45,712,475	18,529,494	1,816,956	1,080,455	736,501	750,000	2.91	2.08	10.64	40.53	7.04
1985	29,296	.08	51,232,928	19,903,680	1,748,825	1,069,417	679,408	750,000	3.10	2.28	12.27	38.85	7.20
1986	43,114	.12	82,121,430	33,065,857	1,904,735	1,137,801	766,934	750,000	4.59	3.32	17.88	40.26	10.58

See notes at end of tables.

Table 5.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part III — Returns with adjusted gross income $500,000 or more in 1986 dollars												
1951	14,289	.22	13,648,479	7,408,971	955,170	436,663	518,506	500,000	4.62	2.64	9.28	54.28	12.57
1952	11,631	.16	10,907,421	6,020,138	937,790	420,195	517,595	500,000	3.36	1.89	7.44	55.19	9.14
1953	9,915	.11	9,391,030	5,137,350	947,201	429,036	518,165	500,000	2.57	1.44	6.24	54.70	7.34
1954	11,586	.13	11,321,702	5,567,528	977,156	496,633	480,524	500,000	3.00	1.85	7.16	49.18	8.50
1955	13,983	.13	14,306,668	6,775,027	1,023,157	538,634	484,524	500,000	3.16	2.01	8.47	47.36	8.81
1956	13,805	.11	13,899,709	6,570,641	1,006,869	530,904	475,965	500,000	2.71	1.72	8.21	47.27	7.61
1957	12,707	.10	12,457,778	5,885,490	980,350	517,199	463,152	500,000	2.37	1.50	7.42	47.24	6.73
1958	10,951	.09	11,240,674	5,148,589	1,026,465	556,311	470,154	500,000	2.19	1.42	6.29	45.80	6.05
1959	13,808	.10	13,999,906	6,188,096	1,013,904	565,748	448,155	500,000	2.31	1.54	7.80	44.20	6.18
1960	12,747	.08	13,304,640	5,831,820	1,043,754	586,246	457,509	500,000	2.13	1.43	7.08	43.83	5.80
1961	15,753	.10	16,695,199	7,193,909	1,059,787	603,128	456,659	500,000	2.47	1.68	8.61	43.09	6.55
1962	13,548	.08	14,148,794	6,058,033	1,044,326	597,181	447,145	500,000	1.93	1.31	7.29	42.82	5.16
1963	14,021	.07	14,783,759	6,260,875	1,054,428	607,881	446,547	500,000	1.86	1.27	7.44	42.35	4.92
1964	17,041	.08	18,271,128	7,626,857	1,072,184	624,626	447,558	500,000	2.06	1.40	8.92	41.74	5.93
1965	20,931	.09	22,932,150	9,573,852	1,095,628	638,218	457,409	500,000	2.35	1.59	10.82	41.75	7.04
1966	22,618	.09	23,859,097	9,835,432	1,054,867	620,020	434,848	500,000	2.23	1.53	11.56	41.22	6.47
1967	27,066	.11	28,608,340	11,761,856	1,056,998	622,431	434,568	500,000	2.52	1.74	13.71	41.11	7.06
1968	30,615	.11	33,614,885	14,522,566	1,098,004	623,636	474,369	500,000	2.73	1.85	15.35	43.20	7.34
1969	26,426	.09	29,891,358	13,106,387	1,131,122	635,162	495,960	500,000	2.33	1.56	13.12	43.85	6.17
1970	19,883	.07	20,028,134	8,558,327	1,007,279	576,853	430,426	500,000	1.59	1.08	9.75	42.73	4.42
1971	21,612	.07	22,338,103	9,659,301	1,033,607	586,661	446,946	500,000	1.71	1.14	10.45	43.24	5.00
1972	25,388	.08	26,177,401	11,074,626	1,031,076	594,868	436,208	500,000	1.83	1.24	12.13	42.31	5.30
1973	24,717	.08	23,601,274	10,031,055	954,863	549,025	405,837	500,000	1.57	1.06	11.69	42.50	4.41
1974	23,816	.07	22,847,438	10,046,603	959,351	537,500	421,851	500,000	1.58	1.05	11.16	43.97	4.39
1975	20,828	.07	20,109,932	8,825,628	965,547	541,798	423,749	500,000	1.48	.98	9.67	43.89	4.14
1976	22,849	.07	22,088,964	10,266,847	966,730	517,398	449,332	500,000	1.52	.97	10.50	46.48	4.41
1977	24,983	.08	24,251,015	11,351,396	970,715	516,343	454,371	500,000	1.61	1.03	11.37	46.81	4.54
1978	27,244	.08	25,849,757	11,809,617	948,812	515,341	433,470	500,000	1.64	1.07	12.27	45.69	4.33
1979	31,935	.09	33,259,945	15,392,213	1,041,497	559,507	481,989	500,000	2.12	1.38	14.22	46.28	5.59
1980	30,543	.09	31,127,690	14,064,256	1,019,143	558,669	460,474	500,000	2.09	1.41	13.44	45.18	5.08
1981	29,212	.09	30,257,576	12,815,946	1,035,795	597,072	438,723	500,000	2.06	1.47	12.72	42.36	4.57
1982	36,807	.12	41,139,044	15,776,402	1,117,700	689,073	428,626	500,000	2.85	2.14	15.87	38.35	6.12
1983	42,708	.13	49,080,020	18,911,902	1,149,194	706,378	442,817	500,000	3.34	2.47	18.23	38.53	7.63
1984	48,672	.14	59,817,224	23,645,672	1,228,974	743,162	485,812	500,000	3.80	2.76	20.58	39.53	8.98
1985	60,434	.17	69,963,244	26,431,500	1,157,679	720,318	437,361	500,000	4.23	3.16	25.31	37.78	9.56
1986	83,417	.23	106,235,545	42,097,026	1,273,548	768,890	504,658	500,000	5.94	4.35	34.60	39.63	13.47
	Part IV — Returns with adjusted gross income $250,000 or more in 1986 dollars												
1951	62,414	.97	29,675,823	14,190,000	475,470	248,116	227,354	250,000	10.05	6.56	40.53	47.82	24.07
1952	55,136	.74	25,293,756	12,392,860	458,752	233,983	224,769	250,000	7.79	4.99	35.25	49.00	18.81
1953	49,048	.56	22,317,263	10,796,344	455,004	234,889	220,116	250,000	6.11	3.90	30.86	48.38	15.42
1954	56,829	.64	26,266,926	11,472,371	462,209	260,334	201,875	250,000	6.97	4.75	35.10	43.68	17.51
1955	64,784	.61	31,135,824	13,234,353	480,610	276,326	204,284	250,000	6.89	4.77	39.25	42.51	17.22
1956	69,605	.57	32,303,676	13,702,704	464,098	267,235	196,863	250,000	6.29	4.35	41.41	42.42	15.86
1957	64,682	.51	29,524,354	12,516,187	456,451	262,949	193,502	250,000	5.61	3.88	37.78	42.39	14.31
1958	60,500	.49	27,571,200	11,412,507	455,726	267,088	188,638	250,000	5.36	3.77	34.74	41.39	13.41
1959	73,353	.51	33,577,346	13,635,246	457,753	271,866	185,886	250,000	5.54	3.94	41.41	40.61	13.63
1960	62,033	.41	29,421,377	11,857,089	474,284	283,143	191,141	250,000	4.72	3.36	34.47	40.30	11.80
1961	69,009	.43	34,220,878	13,771,337	495,888	296,330	199,558	250,000	5.07	3.62	37.71	40.24	12.54
1962	68,171	.39	31,908,230	12,615,432	468,059	283,004	185,055	250,000	4.34	3.13	36.70	39.54	10.75
1963	71,442	.38	33,485,213	13,194,219	468,702	284,019	184,683	250,000	4.20	3.03	37.90	39.40	10.37
1964	84,971	.41	40,418,449	15,123,448	475,672	297,689	177,983	250,000	4.56	3.34	44.45	37.42	11.76
1965	100,168	.44	48,861,227	18,087,214	487,792	307,223	180,568	250,000	5.01	3.67	51.76	37.02	13.31
1966	108,239	.44	51,894,593	19,237,390	479,444	301,714	177,731	250,000	4.84	3.55	55.34	37.07	12.66
1967	125,324	.49	60,881,592	22,667,009	485,793	304,926	180,867	250,000	5.36	3.94	63.47	37.23	13.60
1968	138,002	.50	69,000,183	27,293,867	499,995	302,216	197,779	250,000	5.60	4.04	69.21	39.56	13.80
1969	124,383	.43	62,038,410	24,941,451	498,768	298,247	200,521	250,000	4.83	3.46	61.76	40.20	11.75
1970	105,903	.37	48,064,864	18,364,843	453,857	280,445	173,412	250,000	3.81	2.79	51.92	38.21	9.49
1971	111,598	.38	51,700,019	19,771,187	463,270	286,106	177,164	250,000	3.97	2.88	53.96	38.24	10.23
1972	129,094	.41	60,051,367	22,501,154	465,174	290,874	174,300	250,000	4.21	3.08	61.68	37.47	10.77
1973	131,355	.40	58,354,901	22,015,005	444,252	276,653	167,599	250,000	3.87	2.84	62.15	37.73	9.68
1974	124,782	.39	55,805,363	22,017,203	447,224	270,778	176,446	250,000	3.86	2.78	58.49	39.45	9.62
1975	111,839	.37	49,801,849	19,729,328	445,298	268,890	176,408	250,000	3.66	2.62	51.91	39.62	9.25
1976	118,476	.37	53,322,663	22,126,766	450,073	263,311	186,762	250,000	3.67	2.56	54.46	41.50	9.49
1977	126,888	.39	57,724,505	24,082,319	454,925	265,133	189,792	250,000	3.83	2.68	57.74	41.72	9.62
1978	138,042	.41	62,239,940	25,600,694	450,876	265,420	185,455	250,000	3.94	2.80	62.15	41.13	9.39
1979	142,212	.42	69,681,289	29,180,305	489,983	284,794	205,189	250,000	4.44	3.13	63.32	41.88	10.60
1980	135,210	.41	65,683,868	27,501,384	485,792	282,394	203,398	250,000	4.41	3.15	59.50	41.87	9.93
1981	127,581	.39	62,750,634	25,344,085	491,849	293,198	198,651	250,000	4.28	3.16	55.56	40.39	9.04
1982	139,623	.44	75,364,127	28,047,787	539,770	338,887	200,883	250,000	5.23	4.00	60.18	37.22	10.88
1983	154,274	.48	86,128,947	31,866,548	558,287	351,728	206,559	250,000	5.87	4.45	65.85	37.00	12.86
1984	176,842	.53	102,833,177	38,242,577	581,496	365,244	216,252	250,000	6.54	4.93	74.78	37.19	14.52
1985	204,939	.59	118,698,939	42,681,557	579,191	370,926	208,264	250,000	7.18	5.52	85.84	35.96	15.43
1986	247,874	.69	160,979,108	60,939,681	649,440	403,590	245,850	250,000	9.00	6.78	102.82	37.86	19.51

See notes at end of tables.

Table 5.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part V — Returns with adjusted gross income $100,000 or more in 1986 dollars												
1951	364,616	5.66	73,590,358	26,829,076	201,830	128,248	73,582	100,000	24.93	19.79	236.79	36.46	45.52
1952	348,549	4.65	67,894,213	25,670,906	194,791	121,140	73,651	100,000	20.92	16.32	222.87	37.81	38.97
1953	339,003	3.86	64,064,965	23,624,946	188,981	119,291	69,690	100,000	17.54	13.69	213.27	36.88	33.74
1954	370,236	4.17	71,409,153	23,782,962	192,875	128,637	64,237	100,000	18.94	15.29	228.70	33.31	36.29
1955	429,754	4.03	83,583,832	27,315,884	194,492	130,931	63,562	100,000	18.49	15.00	260.35	32.68	35.54
1956	465,918	3.82	89,522,190	29,152,496	192,142	129,572	62,570	100,000	17.43	14.13	277.19	32.56	33.75
1957	458,784	3.62	86,111,876	27,777,740	187,696	127,149	60,546	100,000	16.37	13.30	268.00	32.26	31.77
1958	435,063	3.52	81,132,613	25,860,410	186,485	127,044	59,441	100,000	15.78	12.89	249.82	31.87	30.38
1959	502,540	3.46	95,652,951	30,427,424	190,339	129,792	60,547	100,000	15.77	12.88	283.70	31.81	30.41
1960	483,977	3.21	89,500,802	27,753,492	184,928	127,583	57,345	100,000	14.35	11.80	268.91	31.01	27.62
1961	532,584	3.30	100,089,402	31,287,548	187,932	129,185	58,747	100,000	14.83	12.17	291.04	31.26	28.50
1962	558,293	3.18	101,614,753	30,943,832	182,010	126,584	55,426	100,000	13.84	11.45	300.53	30.45	26.37
1963	598,183	3.16	108,299,786	32,960,961	181,048	125,946	55,102	100,000	13.59	11.26	317.37	30.43	25.90
1964	671,612	3.22	124,615,740	34,630,879	185,547	133,983	51,564	100,000	14.06	11.87	351.37	27.79	26.92
1965	752,096	3.33	142,757,693	38,913,033	189,813	138,074	51,739	100,000	14.64	12.37	388.63	27.26	28.63
1966	814,117	3.30	153,537,235	42,208,839	188,593	136,747	51,846	100,000	14.33	12.11	416.27	27.49	27.78
1967	906,719	3.54	173,465,766	48,487,708	191,312	137,836	53,476	100,000	15.26	12.89	459.20	27.95	29.08
1968	983,222	3.59	189,896,276	58,545,003	193,137	133,593	59,544	100,000	15.42	12.71	493.09	30.83	29.60
1969	961,480	3.35	181,300,772	56,580,776	188,564	129,717	58,848	100,000	14.11	11.63	477.43	31.21	26.65
1970	916,156	3.22	162,756,249	47,171,718	177,651	126,162	51,489	100,000	12.92	10.84	449.13	28.98	24.38
1971	977,230	3.37	174,050,036	49,361,353	178,105	127,594	50,511	100,000	13.36	11.24	472.49	28.36	25.55
1972	1,092,159	3.50	196,156,355	54,967,790	179,604	129,275	50,329	100,000	13.74	11.58	521.86	28.02	26.31
1973	1,183,114	3.63	206,363,902	57,830,824	174,424	125,544	48,880	100,000	13.70	11.61	559.77	28.02	25.44
1974	1,106,067	3.48	193,680,738	57,268,438	175,108	123,331	51,777	100,000	13.40	11.21	518.45	29.57	25.02
1975	1,006,175	3.33	175,357,481	52,929,076	174,281	121,677	52,604	100,000	12.89	10.67	466.98	30.18	24.82
1976	1,068,742	3.36	186,640,578	59,003,960	174,636	119,427	55,209	100,000	12.86	10.48	491.23	31.61	25.32
1977	1,102,511	3.37	194,952,352	63,327,200	176,826	119,387	57,439	100,000	12.94	10.48	501.69	32.48	25.30
1978	1,175,179	3.45	208,038,282	67,905,960	177,027	119,243	57,783	100,000	13.17	10.72	529.13	32.64	24.91
1979	1,160,043	3.41	212,635,663	70,620,413	183,300	122,422	60,877	100,000	13.54	10.97	516.52	33.21	25.66
1980	1,091,384	3.34	199,663,791	68,320,213	182,945	120,346	62,600	100,000	13.41	10.83	480.25	34.22	24.67
1981	1,014,869	3.14	186,295,130	63,156,370	183,566	121,335	62,231	100,000	12.71	10.39	441.94	33.90	22.53
1982	977,813	3.06	193,216,303	61,675,038	197,600	134,526	63,074	100,000	13.41	11.12	421.48	31.92	23.93
1983	1,018,760	3.18	207,915,310	64,076,079	204,087	141,190	62,896	100,000	14.16	11.78	434.84	30.82	25.86
1984	1,138,711	3.38	237,490,319	73,003,082	208,561	144,450	64,110	100,000	15.10	12.56	481.53	30.74	27.72
1985	1,258,924	3.63	266,119,920	79,974,249	211,387	147,861	63,526	100,000	16.10	13.53	527.32	30.05	28.91
1986	1,489,956	4.14	336,049,957	106,452,959	225,544	154,096	71,447	100,000	18.79	15.56	618.04	31.68	34.07
	Part VI — Returns with adjusted gross income $75,000 or more in 1986 dollars												
1951	589,457	9.15	92,943,257	30,885,814	157,676	105,279	52,397	75,000	31.49	26.27	382.81	33.23	52.40
1952	578,931	7.72	87,679,762	30,286,628	151,451	99,136	52,315	75,000	27.01	22.18	370.18	34.54	45.98
1953	581,301	6.61	84,859,012	28,416,677	145,981	97,097	48,885	75,000	23.23	19.11	365.70	33.49	40.58
1954	630,320	7.09	93,772,448	28,326,920	148,770	103,829	44,941	75,000	24.87	21.01	389.36	30.21	43.23
1955	726,716	6.81	109,118,009	32,389,968	150,152	105,582	44,570	75,000	24.14	20.45	440.25	29.68	42.14
1956	795,984	6.52	117,816,142	34,724,886	148,013	104,388	43,625	75,000	22.94	19.45	473.55	29.47	40.20
1957	788,059	6.21	114,395,698	33,462,033	145,161	102,700	42,461	75,000	21.75	18.45	460.35	29.25	38.27
1958	765,261	6.18	109,451,108	31,627,972	143,025	101,695	41,330	75,000	21.29	18.14	439.43	28.90	37.16
1959	872,855	6.02	127,403,218	36,890,518	145,961	103,697	42,264	75,000	21.01	17.87	492.76	28.96	36.87
1960	868,657	5.77	122,498,446	34,438,805	141,021	101,374	39,646	75,000	19.64	16.83	482.64	28.11	34.27
1961	948,813	5.88	135,791,432	38,628,273	143,117	102,405	40,712	75,000	20.11	17.19	518.50	28.45	35.19
1962	1,017,162	5.79	140,945,326	38,923,419	138,567	100,301	38,267	75,000	19.19	16.53	547.54	27.62	33.17
1963	1,099,651	5.80	151,242,449	41,710,140	137,537	99,606	37,930	75,000	18.98	16.36	583.42	27.58	32.77
1964	1,230,241	5.90	172,402,409	43,838,210	140,137	104,503	35,634	75,000	19.45	16.96	643.63	25.43	34.08
1965	1,366,324	6.05	195,304,987	48,509,789	142,942	107,438	35,504	75,000	20.03	17.49	706.02	24.84	35.69
1966	1,492,040	6.05	211,534,360	52,929,752	141,775	106,301	35,475	75,000	19.75	17.25	762.90	25.02	34.83
1967	1,654,880	6.46	237,511,248	60,455,307	143,522	106,990	36,532	75,000	20.90	18.26	838.10	25.45	36.26
1968	1,810,778	6.61	260,604,164	71,891,077	143,918	104,217	39,702	75,000	21.17	18.26	908.12	27.59	36.34
1969	1,849,170	6.44	256,943,363	71,617,268	138,951	100,221	38,729	75,000	20.00	17.28	918.23	27.87	33.73
1970	1,802,659	6.34	238,398,922	61,507,765	132,248	98,128	34,121	75,000	18.92	16.59	883.73	25.80	31.79
1971	1,926,088	6.64	254,833,485	64,149,027	132,306	99,001	33,305	75,000	19.56	17.19	931.26	25.17	33.20
1972	2,195,371	7.04	290,033,018	71,923,448	132,111	99,350	32,761	75,000	20.31	17.90	1,048.99	24.80	34.42
1973	2,405,671	7.37	310,488,350	77,026,564	129,065	97,046	32,019	75,000	20.61	18.25	1,138.20	24.81	33.88
1974	2,213,343	6.96	288,260,442	75,227,080	130,238	96,250	33,988	75,000	19.94	17.51	1,037.46	26.10	32.86
1975	2,046,053	6.78	263,614,134	69,673,103	128,840	94,788	34,052	75,000	19.38	16.90	949.60	26.43	32.67
1976	2,235,222	7.02	285,879,154	78,166,033	127,897	92,927	34,970	75,000	19.70	17.05	1,027.39	27.34	33.54
1977	2,343,423	7.16	300,449,520	84,161,842	128,210	92,296	35,914	75,000	19.95	17.22	1,066.36	28.01	33.63
1978	2,495,588	7.33	320,275,257	91,057,249	128,337	91,849	36,487	75,000	20.28	17.54	1,123.66	28.43	33.41
1979	2,386,251	7.02	316,927,360	93,940,326	132,814	93,447	39,367	75,000	20.19	17.22	1,062.51	29.64	34.14
1980	2,231,500	6.84	296,649,024	91,043,339	132,937	92,138	40,799	75,000	19.92	16.96	981.94	30.69	32.88
1981	2,107,722	6.52	279,256,557	85,053,494	132,492	92,139	40,353	75,000	19.06	16.39	917.85	30.46	30.34
1982	1,978,883	6.20	278,568,952	80,602,791	140,771	100,039	40,731	75,000	19.33	16.73	852.98	28.93	31.27
1983	2,120,016	6.61	301,633,063	83,082,640	142,279	103,089	39,190	75,000	20.54	17.90	904.89	27.54	33.53
1984	2,382,724	7.08	343,293,794	94,179,222	144,076	104,550	39,526	75,000	21.82	19.02	1,007.59	27.43	35.77
1985	2,608,960	7.53	380,836,686	102,845,275	145,973	106,553	39,420	75,000	23.05	20.20	1,092.80	27.01	37.18
1986	3,036,732	8.44	467,976,687	132,733,924	154,105	110,396	43,709	75,000	26.17	22.72	1,259.65	28.36	42.49

See notes at end of tables.

Table 5.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Size of Income in 1986 Dollars, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part VII — Returns with adjusted gross income $50,000 or more in 1986 dollars												
1951	1,166,853	18.12	127,651,970	37,081,882	109,398	77,619	31,779	50,000	43.24	38.34	757.79	29.05	62.91
1952	1,196,913	15.96	124,776,374	37,280,335	104,248	73,101	31,147	50,000	38.44	33.82	765.32	29.88	56.59
1953	1,263,071	14.37	125,682,590	36,047,843	99,506	70,966	28,540	50,000	34.40	30.35	794.60	28.68	51.48
1954	1,338,299	15.06	136,180,156	35,296,016	101,756	75,382	26,374	50,000	36.12	32.38	826.70	25.92	53.86
1955	1,576,189	14.77	159,836,854	40,651,691	101,407	75,616	25,791	50,000	35.36	31.77	954.87	25.43	52.89
1956	1,765,072	14.45	175,578,550	44,142,241	99,474	74,465	25,009	50,000	34.18	30.76	1,050.09	25.14	51.10
1957	1,779,912	14.03	173,499,780	43,179,924	97,477	73,217	24,260	50,000	32.98	29.71	1,039.75	24.89	49.38
1958	1,776,723	14.36	169,691,298	41,580,958	95,508	72,105	23,403	50,000	33.01	29.87	1,020.23	24.50	48.85
1959	2,095,217	14.44	200,019,355	48,803,122	95,465	72,172	23,293	50,000	32.98	29.86	1,182.84	24.40	48.78
1960	2,178,410	14.47	200,126,624	47,107,427	91,868	70,244	21,625	50,000	32.09	29.25	1,210.37	23.54	46.87
1961	2,392,495	14.82	221,288,252	52,822,261	92,493	70,414	22,078	50,000	32.78	29.80	1,307.43	23.87	48.12
1962	2,687,062	15.30	239,541,318	55,061,609	89,146	68,655	20,491	50,000	32.61	29.89	1,446.44	22.99	46.92
1963	2,992,509	15.78	263,003,846	59,995,141	87,887	67,839	20,048	50,000	33.01	30.33	1,587.68	22.81	47.14
1964	3,393,879	16.28	300,184,992	62,713,200	88,449	69,971	18,478	50,000	33.86	31.33	1,775.59	20.89	48.75
1965	3,843,558	17.02	341,394,897	68,993,575	88,823	70,872	17,950	50,000	35.00	32.45	1,986.07	20.21	50.75
1966	4,325,617	17.53	378,619,556	76,938,782	87,530	69,743	17,787	50,000	35.35	32.82	2,211.73	20.32	50.63
1967	4,828,491	18.84	424,605,282	88,043,639	87,937	69,703	18,234	50,000	37.36	34.70	2,445.34	20.74	52.81
1968	5,452,709	19.90	474,928,129	105,691,803	87,099	67,716	19,383	50,000	38.58	35.73	2,734.57	22.25	53.43
1969	5,844,261	20.37	492,164,908	110,124,994	84,213	65,370	18,843	50,000	38.30	35.61	2,902.03	22.38	51.87
1970	5,862,078	20.61	477,678,048	97,853,457	81,486	64,794	16,693	50,000	37.91	35.62	2,873.79	20.49	50.57
1971	6,266,258	21.59	510,769,798	101,480,024	81,511	65,316	16,195	50,000	39.21	36.90	3,029.71	19.87	52.52
1972	7,264,053	23.31	589,258,826	115,003,156	81,120	65,288	15,832	50,000	41.27	38.91	3,470.91	19.52	55.04
1973	7,879,520	24.15	634,470,269	125,591,952	80,521	64,582	15,939	50,000	42.12	39.79	3,728.06	19.79	55.24
1974	7,312,314	23.01	588,875,694	122,952,310	80,532	63,718	16,814	50,000	40.73	38.29	3,427.51	20.88	53.71
1975	6,822,147	22.61	545,854,318	115,087,575	80,012	63,142	16,870	50,000	40.12	37.55	3,166.24	21.08	53.97
1976	7,543,065	23.70	599,070,864	129,869,754	79,420	62,203	17,217	50,000	41.28	38.51	3,467.07	21.68	55.73
1977	7,975,999	24.36	633,413,176	141,228,316	79,415	61,708	17,707	50,000	42.06	39.19	3,629.41	22.30	56.43
1978	8,564,644	25.16	679,145,394	154,459,138	79,296	61,262	18,035	50,000	43.01	40.16	3,856.30	22.74	56.67
1979	8,250,959	24.28	662,795,339	154,442,591	80,329	61,611	18,718	50,000	42.22	39.26	3,673.84	23.30	56.13
1980	7,562,422	23.18	610,542,993	150,661,532	80,734	60,811	19,922	50,000	40.99	37.93	3,327.73	24.68	54.40
1981	7,425,914	22.97	592,920,755	148,342,808	79,845	59,868	19,976	50,000	40.46	37.52	3,233.76	25.02	52.92
1982	6,837,898	21.42	564,015,813	134,077,977	82,484	62,876	19,608	50,000	39.14	36.34	2,947.42	23.77	52.02
1983	7,054,878	22.00	592,672,670	133,543,469	84,009	65,080	18,929	50,000	40.36	37.61	3,011.25	22.53	53.90
1984	7,862,663	23.36	667,406,224	148,735,734	84,883	65,966	18,917	50,000	42.43	39.60	3,324.92	22.29	56.48
1985	8,570,332	24.73	734,256,072	161,792,221	85,674	66,796	18,878	50,000	44.43	41.61	3,589.80	22.03	58.49
1986	9,464,557	26.31	849,808,455	195,193,758	89,789	69,165	20,624	50,000	47.53	44.36	3,925.93	22.97	62.48
	Part VIII — Returns with adjusted gross income $25,000 or more in 1986 dollars												
1951	6,439,826	100.00	295,186,191	58,944,846	45,838	36,684	9,153	25,000	100.00	100.00	4,182.19	19.97	100.00
1952	7,497,663	100.00	324,609,427	65,872,846	43,295	34,509	8,786	25,000	100.00	100.00	4,794.12	20.29	100.00
1953	8,787,722	100.00	365,338,230	70,023,547	41,574	33,605	7,968	25,000	100.00	100.00	5,528.40	19.17	100.00
1954	8,886,125	100.00	377,073,603	65,527,337	42,434	35,060	7,374	25,000	100.00	100.00	5,489.19	17.38	100.00
1955	10,673,884	100.00	452,038,200	76,861,195	42,350	35,149	7,201	25,000	100.00	100.00	6,466.32	17.00	100.00
1956	12,212,396	100.00	513,680,331	86,377,474	42,062	34,989	7,073	25,000	100.00	100.00	7,265.48	16.82	100.00
1957	12,682,122	100.00	526,041,961	87,444,974	41,479	34,584	6,895	25,000	100.00	100.00	7,408.34	16.62	100.00
1958	12,374,944	100.00	514,078,396	85,123,610	41,542	34,663	6,879	25,000	100.00	100.00	7,105.95	16.56	100.00
1959	14,505,856	100.00	606,518,644	100,051,725	41,812	34,915	6,897	25,000	100.00	100.00	8,189.15	16.50	100.00
1960	15,056,843	100.00	623,579,123	100,498,567	41,415	34,740	6,675	25,000	100.00	100.00	8,365.89	16.12	100.00
1961	16,146,365	100.00	675,080,711	109,775,600	41,810	35,011	6,799	25,000	100.00	100.00	8,823.54	16.26	100.00
1962	17,563,969	100.00	734,463,884	117,344,415	41,817	35,136	6,681	25,000	100.00	100.00	9,454.63	15.98	100.00
1963	18,958,119	100.00	796,647,380	127,273,040	42,021	35,308	6,713	25,000	100.00	100.00	10,058.26	15.98	100.00
1964	20,852,561	100.00	886,507,523	128,637,026	42,513	36,344	6,169	25,000	100.00	100.00	10,909.52	14.51	100.00
1965	22,587,883	100.00	975,280,964	135,937,824	43,177	37,159	6,018	25,000	100.00	100.00	11,671.76	13.94	100.00
1966	24,673,880	100.00	1,071,159,863	151,964,517	43,413	37,254	6,159	25,000	100.00	100.00	12,616.01	14.19	100.00
1967	25,628,079	100.00	1,136,558,060	166,711,438	44,348	37,843	6,505	25,000	100.00	100.00	12,979.07	14.67	100.00
1968	27,400,765	100.00	1,231,170,914	197,816,404	44,932	37,713	7,219	25,000	100.00	100.00	13,741.68	16.07	100.00
1969	28,697,258	100.00	1,285,008,123	212,310,277	44,778	37,380	7,398	25,000	100.00	100.00	14,249.95	16.52	100.00
1970	28,449,435	100.00	1,259,912,798	193,485,961	44,286	37,485	6,801	25,000	100.00	100.00	13,946.90	15.36	100.00
1971	29,026,275	100.00	1,302,541,547	193,207,844	44,875	38,218	6,656	25,000	100.00	100.00	14,034.08	14.83	100.00
1972	31,163,221	100.00	1,427,711,252	208,960,465	45,814	39,109	6,705	25,000	100.00	100.00	14,890.40	14.64	100.00
1973	32,629,269	100.00	1,506,252,967	227,353,361	46,163	39,195	6,968	25,000	100.00	100.00	15,437.99	15.09	100.00
1974	31,784,553	100.00	1,445,728,475	228,904,588	45,485	38,283	7,202	25,000	100.00	100.00	14,898.40	15.83	100.00
1975	30,174,338	100.00	1,360,554,201	213,259,871	45,090	38,022	7,068	25,000	100.00	100.00	14,004.29	15.67	100.00
1976	31,832,684	100.00	1,451,303,082	233,053,232	45,592	38,270	7,321	25,000	100.00	100.00	14,631.48	16.06	100.00
1977	32,740,157	100.00	1,506,116,823	250,286,107	46,002	38,358	7,645	25,000	100.00	100.00	14,898.14	16.62	100.00
1978	34,043,556	100.00	1,579,166,866	272,565,615	46,387	38,380	8,006	25,000	100.00	100.00	15,328.38	17.26	100.00
1979	33,984,786	100.00	1,569,920,071	275,165,444	46,195	38,098	8,097	25,000	100.00	100.00	15,132.13	17.53	100.00
1980	32,630,415	100.00	1,489,391,317	276,935,192	45,644	37,157	8,487	25,000	100.00	100.00	14,358.50	18.59	100.00
1981	32,328,359	100.00	1,465,387,850	280,337,347	45,328	36,657	8,672	25,000	100.00	100.00	14,078.03	19.13	100.00
1982	31,924,699	100.00	1,440,981,618	257,753,934	45,137	37,063	8,074	25,000	100.00	100.00	13,760.88	17.89	100.00
1983	32,064,507	100.00	1,468,479,690	247,768,741	45,798	38,070	7,727	25,000	100.00	100.00	13,686.17	16.87	100.00
1984	33,662,607	100.00	1,572,953,054	263,319,787	46,727	38,905	7,822	25,000	100.00	100.00	14,235.04	16.74	100.00
1985	34,660,260	100.00	1,652,494,388	276,612,440	47,677	39,696	7,981	25,000	100.00	100.00	14,517.93	16.74	100.00
1986	35,971,963	100.00	1,788,056,857	312,417,445	49,707	41,022	8,685	25,000	100.00	100.00	14,921.30	17.47	100.00

See notes at end of tables.

Table 6.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Returns per 100,000 Population Groups, Tax Years 1951–1986

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part I — Top 25 returns per 100,000 population												
1951	38,495	.60	23,004,116	11,574,775	597,579	296,901	300,679	315,614	7.79	4.84	25.00	50.32	19.64
1952	39,098	.52	20,976,032	10,532,782	536,495	267,103	269,393	292,012	6.46	4.04	25.00	50.21	15.99
1953	39,739	.45	19,881,458	9,766,856	500,301	254,526	245,775	274,544	5.44	3.43	25.00	49.13	13.95
1954	40,471	.46	21,877,958	9,796,969	540,584	298,510	242,074	290,299	5.80	3.88	25.00	44.78	14.95
1955	41,267	.39	24,654,860	10,797,477	597,444	335,796	261,648	307,360	5.45	3.69	25.00	43.79	14.05
1956	42,022	.34	24,664,761	10,780,131	586,949	330,413	256,535	311,305	4.80	3.25	25.00	43.71	12.48
1957	42,797	.34	23,599,469	10,264,320	551,431	311,593	239,839	297,054	4.49	3.04	25.00	43.49	11.74
1958	43,537	.35	23,042,234	9,722,921	529,253	305,929	223,324	287,398	4.48	3.11	25.00	42.20	11.42
1959	44,284	.31	25,574,618	10,651,832	577,517	336,981	240,536	308,694	4.22	2.95	25.00	41.65	10.65
1960	44,995	.30	24,882,351	10,190,473	553,006	326,524	226,481	285,936	3.99	2.81	25.00	40.95	10.14
1961	45,748	.28	27,887,958	11,444,173	609,599	359,443	250,157	300,207	4.13	2.91	25.00	41.04	10.43
1962	46,443	.26	26,067,606	10,502,253	561,282	335,150	226,132	291,643	3.55	2.52	25.00	40.29	8.95
1963	47,121	.25	26,912,176	10,812,420	571,132	341,670	229,462	295,513	3.38	2.41	25.00	40.18	8.50
1964	47,785	.23	30,064,142	11,665,084	629,151	385,036	244,115	316,537	3.39	2.43	25.00	38.80	9.07
1965	48,382	.21	33,991,673	13,336,162	702,576	426,930	275,646	340,311	3.49	2.46	25.00	39.23	9.81
1966	48,894	.20	34,653,084	13,811,488	708,739	426,261	282,478	350,771	3.24	2.27	25.00	39.86	9.09
1967	49,364	.19	38,175,174	15,427,788	773,336	460,807	312,530	377,189	3.36	2.35	25.00	40.41	9.25
1968	49,850	.18	42,112,115	18,029,963	844,781	483,095	361,686	396,769	3.42	2.33	25.00	42.81	9.11
1969	50,346	.18	40,038,600	17,333,548	795,265	450,978	344,287	370,864	3.12	2.12	25.00	43.29	8.16
1970	50,996	.18	32,414,274	13,384,626	635,624	373,160	262,464	335,199	2.57	1.78	25.00	41.29	6.92
1971	51,707	.18	34,492,780	14,302,989	667,085	390,467	276,617	342,344	2.65	1.82	25.00	41.47	7.40
1972	52,321	.17	37,453,729	15,235,251	715,845	424,657	291,188	363,378	2.62	1.82	25.00	40.68	7.29
1973	52,839	.16	35,315,355	14,309,145	668,355	397,549	270,805	360,554	2.34	1.64	25.00	40.52	6.29
1974	53,336	.17	35,008,510	14,522,486	656,383	384,097	272,286	353,277	2.42	1.68	25.00	41.48	6.34
1975	53,866	.18	33,274,942	13,673,818	617,733	363,885	253,848	335,217	2.45	1.71	25.00	41.09	6.41
1976	54,391	.17	34,884,024	15,169,369	641,359	362,463	278,896	343,909	2.40	1.62	25.00	43.49	6.51
1977	54,940	.17	36,691,579	16,239,501	667,848	372,262	295,586	357,387	2.44	1.63	25.00	44.26	6.49
1978	55,524	.16	37,797,237	16,681,300	680,740	380,305	300,435	367,744	2.39	1.62	25.00	44.13	6.12
1979	56,142	.17	43,751,703	19,849,394	779,308	425,749	353,559	382,938	2.79	1.85	25.00	45.37	7.21
1980	56,814	.17	42,332,563	18,834,261	745,111	413,602	331,509	372,441	2.84	1.94	25.00	44.49	6.80
1981	57,409	.18	42,065,351	17,650,794	732,728	425,272	307,456	361,598	2.87	2.06	25.00	41.96	6.30
1982	57,999	.18	50,461,156	19,229,005	870,035	538,495	331,540	392,446	3.50	2.64	25.00	38.11	7.46
1983	58,571	.18	56,290,192	21,484,272	961,059	594,252	366,807	417,143	3.83	2.85	25.00	38.17	8.67
1984	59,119	.18	64,771,552	25,325,059	1,095,608	667,236	428,372	450,635	4.12	3.01	25.00	39.10	9.62
1985	59,685	.17	69,587,589	26,309,078	1,165,909	725,112	440,797	503,520	4.21	3.15	25.00	37.81	9.51
1986	60,270	.17	93,576,839	37,592,917	1,552,640	928,893	623,747	603,519	5.23	3.79	25.00	40.17	12.03
	Part II — Top 50 returns per 100,000 population												
1951	76,991	1.20	33,134,251	15,454,077	430,365	229,639	200,726	225,660	11.22	7.48	50.00	46.64	26.22
1952	78,197	1.04	30,593,985	14,447,594	391,245	206,485	184,760	212,722	9.42	6.24	50.00	47.22	21.93
1953	79,478	.90	29,093,826	13,330,288	366,061	198,338	167,723	201,107	7.96	5.34	50.00	45.82	19.04
1954	80,942	.91	31,815,192	13,392,908	393,062	227,599	165,463	213,238	8.44	5.91	50.00	42.10	20.44
1955	82,535	.77	35,323,914	14,687,091	427,990	250,039	177,951	223,431	7.81	5.50	50.00	41.58	19.11
1956	84,044	.69	35,761,406	14,950,362	425,508	247,621	177,887	229,930	6.96	4.87	50.00	41.81	17.31
1957	85,594	.67	34,441,105	14,278,690	402,380	235,560	166,820	222,372	6.55	4.60	50.00	41.46	16.33
1958	87,075	.70	33,691,896	13,572,092	386,932	231,064	155,868	213,839	6.55	4.69	50.00	40.28	15.94
1959	88,568	.61	37,226,995	14,962,276	420,323	251,387	168,936	231,096	6.14	4.40	50.00	40.19	14.95
1960	89,990	.60	35,858,759	14,129,861	398,477	241,460	157,017	213,814	5.75	4.15	50.00	39.40	14.06
1961	91,496	.57	39,491,294	15,664,395	431,618	260,415	171,203	221,005	5.85	4.21	50.00	39.67	14.27
1962	92,886	.53	37,695,095	14,669,765	405,821	247,888	157,933	220,543	5.13	3.73	50.00	38.92	12.50
1963	94,242	.50	38,862,570	15,120,427	412,372	251,929	160,443	223,707	4.88	3.55	50.00	38.91	11.88
1964	95,571	.46	43,002,026	15,982,387	449,951	282,719	167,231	238,297	4.85	3.57	50.00	37.17	12.42
1965	96,763	.43	48,004,577	17,811,803	496,105	312,028	184,077	253,663	4.92	3.60	50.00	37.10	13.10
1966	97,788	.40	49,228,443	18,385,003	503,420	315,411	188,009	260,912	4.60	3.36	50.00	37.35	12.10
1967	98,729	.39	53,894,893	20,448,475	545,890	338,772	207,118	277,284	4.74	3.45	50.00	37.94	12.27
1968	99,700	.36	58,739,288	23,891,982	589,163	349,523	239,640	289,123	4.77	3.37	50.00	40.67	12.08
1969	100,693	.35	55,851,293	22,889,415	554,672	327,352	227,320	273,854	4.35	3.07	50.00	40.98	10.78
1970	101,992	.36	47,080,087	18,063,603	461,606	284,498	177,108	253,754	3.74	2.72	50.00	38.37	9.34
1971	103,414	.36	49,623,472	19,169,710	479,855	294,485	185,370	257,576	3.81	2.75	50.00	38.63	9.92
1972	104,642	.34	53,682,891	20,703,220	513,015	315,167	197,848	272,211	3.76	2.71	50.00	38.57	9.91
1973	105,679	.32	51,658,078	20,028,006	488,823	299,305	189,518	272,778	3.43	2.47	50.00	38.77	8.81
1974	106,671	.34	51,136,168	20,444,724	479,382	287,721	191,662	266,342	3.54	2.52	50.00	39.98	8.93
1975	107,733	.36	48,767,888	19,364,876	452,676	272,926	179,750	253,761	3.58	2.56	50.00	39.71	9.08
1976	108,782	.34	50,859,656	21,210,465	467,540	272,557	194,982	258,684	3.50	2.43	50.00	41.70	9.10
1977	109,880	.34	53,349,897	22,439,936	485,529	281,307	204,222	265,365	3.54	2.46	50.00	42.06	8.97
1978	111,048	.33	55,184,156	22,993,082	496,942	289,886	207,056	274,053	3.49	2.46	50.00	41.67	8.44
1979	112,284	.33	61,805,356	26,436,230	550,440	314,998	235,442	278,180	3.94	2.73	50.00	42.77	9.61
1980	113,628	.35	60,082,565	25,570,323	528,768	303,731	225,036	270,006	4.03	2.85	50.00	42.56	9.23
1981	114,819	.36	59,483,295	24,231,113	518,064	307,025	211,038	262,327	4.06	2.97	50.00	40.74	8.64
1982	115,998	.36	69,183,775	26,015,038	596,422	372,151	224,271	274,372	4.80	3.65	50.00	37.60	10.09
1983	117,142	.37	76,198,211	28,627,418	650,477	406,095	244,382	287,764	5.19	3.90	50.00	37.57	11.55
1984	118,239	.35	86,584,008	32,897,122	732,283	454,056	278,227	310,539	5.50	4.10	50.00	37.99	12.49
1985	119,371	.34	93,956,352	34,481,502	787,099	498,237	288,861	340,640	5.69	4.32	50.00	36.70	12.47
1986	120,539	.34	122,426,662	47,658,500	1,015,660	620,282	395,378	386,261	6.85	5.07	50.00	38.93	15.25

See notes at end of tables.

Table 6.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Returns per 100,000 Population Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part III — Top 100 returns per 100,000 population												
1951	153,982	2.39	47,540,303	20,092,768	308,739	178,252	130,488	159,499	16.11	11.62	100.00	42.26	34.09
1952	156,393	2.09	44,509,767	19,138,424	284,602	162,228	122,374	152,762	13.71	9.81	100.00	43.00	29.05
1953	158,956	1.81	42,585,731	17,769,606	267,909	156,119	111,789	146,587	11.66	8.40	100.00	41.73	25.38
1954	161,884	1.82	46,187,824	17,653,865	285,314	176,262	109,053	152,025	12.25	9.16	100.00	38.22	26.94
1955	165,069	1.55	50,751,028	19,203,674	307,453	191,116	116,337	160,961	11.23	8.41	100.00	37.84	24.98
1956	168,088	1.38	52,034,962	19,646,372	309,570	192,688	116,881	167,288	10.13	7.58	100.00	37.76	22.74
1957	171,187	1.35	50,525,350	18,850,882	295,147	185,028	110,119	161,947	9.60	7.22	100.00	37.31	21.56
1958	174,149	1.41	49,387,086	17,935,734	283,591	180,600	102,991	155,442	9.61	7.33	100.00	36.32	21.07
1959	177,135	1.22	54,592,706	20,161,386	308,198	194,379	113,819	169,482	9.00	6.80	100.00	36.93	20.15
1960	179,979	1.20	52,211,132	18,645,322	290,096	186,498	103,597	158,352	8.37	6.42	100.00	35.71	18.55
1961	182,992	1.13	56,637,490	20,587,097	309,508	197,005	112,503	163,518	8.39	6.38	100.00	36.35	18.75
1962	185,772	1.06	55,196,361	19,689,438	297,119	191,132	105,987	164,958	7.52	5.75	100.00	35.67	16.78
1963	188,483	.99	56,915,682	20,454,149	301,967	193,447	108,520	168,025	7.14	5.45	100.00	35.94	16.07
1964	191,141	.92	62,478,627	21,595,365	326,872	213,891	112,981	178,608	7.05	5.39	100.00	34.56	16.79
1965	193,526	.86	68,920,533	24,077,170	356,131	231,718	124,413	189,118	7.07	5.34	100.00	34.93	17.71
1966	195,576	.79	70,976,828	25,146,072	362,912	234,337	128,574	194,762	6.63	4.99	100.00	35.43	16.55
1967	197,457	.77	77,119,908	27,789,987	390,566	249,826	140,739	205,272	6.79	5.09	100.00	36.03	16.67
1968	199,399	.73	83,076,077	31,964,733	416,632	256,327	160,305	212,159	6.75	4.95	100.00	38.48	16.16
1969	201,385	.70	79,277,612	30,699,644	393,662	241,219	152,443	203,559	6.17	4.53	100.00	38.72	14.46
1970	203,984	.72	69,325,177	24,934,418	339,856	217,619	122,237	192,292	5.50	4.16	100.00	35.97	12.89
1971	206,827	.71	72,544,462	25,910,203	350,749	225,475	125,275	195,307	5.57	4.20	100.00	35.72	13.41
1972	209,284	.67	78,130,021	27,652,253	373,321	241,193	132,128	205,507	5.47	4.14	100.00	35.39	13.23
1973	211,357	.65	76,471,484	27,074,765	361,812	233,712	128,100	207,365	5.08	3.86	100.00	35.41	11.91
1974	213,342	.67	75,516,789	27,734,098	353,971	223,972	129,998	201,347	5.22	3.93	100.00	36.73	12.12
1975	215,465	.71	72,250,864	26,527,796	335,325	212,206	123,119	192,017	5.31	3.99	100.00	36.72	12.44
1976	217,563	.68	75,039,026	29,302,754	344,907	210,221	134,686	195,908	5.17	3.75	100.00	39.05	12.57
1977	219,760	.67	78,289,375	31,305,983	356,249	213,794	142,455	199,545	5.20	3.74	100.00	39.99	12.51
1978	222,095	.65	81,128,187	32,442,973	365,286	219,209	146,077	204,580	5.14	3.73	100.00	39.99	11.90
1979	224,567	.66	88,168,176	35,555,021	392,614	234,287	158,327	204,384	5.62	4.06	100.00	40.33	12.92
1980	227,255	.70	86,059,138	34,542,428	378,690	226,691	151,999	198,764	5.78	4.25	100.00	40.14	12.47
1981	229,637	.71	84,756,716	32,645,919	369,090	226,927	142,163	190,110	5.78	4.40	100.00	38.52	11.65
1982	231,996	.73	95,575,913	34,225,401	411,972	264,446	147,526	194,779	6.63	5.19	100.00	35.81	13.28
1983	234,284	.73	104,033,820	37,046,670	444,050	285,923	158,127	202,599	7.08	5.49	100.00	35.61	14.95
1984	236,477	.70	116,601,384	42,246,726	493,077	314,427	178,650	214,475	7.41	5.68	100.00	36.23	16.04
1985	238,741	.69	126,790,851	45,117,175	531,081	342,102	188,980	229,508	7.67	5.94	100.00	35.58	16.31
1986	241,078	.67	159,267,850	60,388,752	660,649	410,154	250,495	253,902	8.91	6.70	100.00	37.92	19.33
	Part IV — Top 150 returns per 100,000 population												
1951	230,973	3.59	58,522,859	23,157,624	253,375	153,114	100,261	128,693	19.83	14.97	150.00	39.57	39.29
1952	234,590	3.13	55,241,592	22,342,152	235,482	140,243	95,239	124,356	17.02	12.72	150.00	40.44	33.92
1953	238,434	2.71	53,084,666	20,796,322	222,639	135,418	87,220	120,021	14.53	10.93	150.00	39.18	29.70
1954	242,826	2.73	57,267,680	20,548,676	235,838	151,215	84,623	124,470	15.19	11.79	150.00	35.88	31.36
1955	247,604	2.32	62,757,921	22,441,509	253,461	162,827	90,635	132,825	13.88	10.75	150.00	35.76	29.20
1956	252,132	2.06	64,722,123	23,000,505	256,699	165,475	91,224	137,332	12.60	9.76	150.00	35.54	26.63
1957	256,781	2.02	63,019,929	22,104,764	245,423	159,339	86,084	133,178	11.98	9.33	150.00	35.08	25.28
1958	261,224	2.11	61,605,425	21,087,249	235,834	155,109	80,725	128,098	11.98	9.45	150.00	34.23	24.77
1959	265,703	1.83	68,104,879	23,675,545	256,320	167,215	89,105	138,595	11.23	8.77	150.00	34.76	23.66
1960	269,969	1.79	65,156,650	21,913,200	241,349	160,180	81,169	131,787	10.45	8.27	150.00	33.63	21.80
1961	274,488	1.70	70,259,469	24,059,176	255,966	168,314	87,651	136,617	10.41	8.17	150.00	34.24	21.92
1962	278,658	1.59	69,163,510	23,198,852	248,202	164,950	83,252	138,087	9.42	7.45	150.00	33.54	19.77
1963	282,725	1.49	71,371,200	24,104,851	252,441	167,182	85,259	141,040	8.96	7.06	150.00	33.77	18.94
1964	286,712	1.37	78,064,965	24,900,894	272,277	185,427	86,850	149,924	8.81	7.01	150.00	31.90	19.36
1965	290,289	1.29	85,587,939	27,620,608	294,837	199,688	95,149	158,127	8.78	6.91	150.00	32.27	20.32
1966	293,364	1.19	88,341,098	29,286,256	301,131	201,302	99,829	163,028	8.25	6.42	150.00	33.15	19.27
1967	296,185	1.16	95,573,664	32,942,098	322,682	211,461	111,221	171,740	8.41	6.46	150.00	34.47	19.76
1968	299,099	1.09	102,290,374	37,927,202	341,996	215,191	126,805	176,753	8.31	6.23	150.00	37.08	19.17
1969	302,078	1.05	97,978,802	36,589,381	324,350	203,224	121,126	171,108	7.62	5.72	150.00	37.34	17.23
1970	305,976	1.08	87,292,296	30,196,781	285,291	186,601	98,690	162,809	6.93	5.35	150.00	34.59	15.61
1971	310,241	1.07	91,040,730	31,229,095	293,452	192,791	100,661	165,182	6.99	5.39	150.00	34.30	16.16
1972	313,926	1.01	97,801,663	33,274,797	311,544	205,548	105,996	173,249	6.85	5.29	150.00	34.02	15.92
1973	317,036	.97	96,581,549	32,785,081	304,640	201,228	103,411	175,760	6.41	4.99	150.00	33.95	14.42
1974	320,013	1.01	95,220,074	33,337,332	297,551	193,376	104,175	170,449	6.59	5.09	150.00	35.01	14.56
1975	323,198	1.07	91,247,114	31,814,276	282,326	183,890	98,436	162,734	6.71	5.18	150.00	34.87	14.92
1976	326,345	1.03	94,583,299	34,737,780	289,827	183,381	106,445	165,994	6.52	4.91	150.00	36.73	14.91
1977	329,640	1.01	98,358,808	37,043,138	298,383	186,008	112,375	168,517	6.53	4.88	150.00	37.66	14.80
1978	333,143	.98	101,889,150	38,992,909	305,843	188,797	117,046	172,410	6.45	4.81	150.00	38.27	14.31
1979	336,851	.99	109,083,525	42,473,398	323,834	197,744	126,090	171,478	6.95	5.14	150.00	38.94	15.44
1980	340,883	1.04	106,601,979	41,490,763	312,724	191,008	121,716	165,849	7.16	5.37	150.00	38.92	14.98
1981	344,456	1.07	104,591,327	39,139,843	303,642	190,014	113,628	158,742	7.14	5.52	150.00	37.42	13.96
1982	347,994	1.09	115,981,968	40,373,291	333,287	217,270	116,017	160,483	8.05	6.39	150.00	34.81	15.66
1983	351,426	1.10	125,417,525	43,030,069	356,882	234,438	122,444	165,589	8.54	6.75	150.00	34.31	17.37
1984	354,716	1.05	139,260,391	48,412,966	392,597	256,113	136,484	173,177	8.85	6.94	150.00	34.76	18.39
1985	358,112	1.03	151,159,720	51,696,756	422,102	277,743	144,359	183,473	9.15	7.23	150.00	34.20	18.69
1986	361,617	1.01	186,503,568	68,467,830	515,749	326,411	189,338	203,710	10.43	8.00	150.00	36.71	21.92

See notes at end of tables.

Table 6.—Returns with Adjusted Gross Income $25,000 or more in 1986 Dollars: Number of Returns, Income, and Federal Income Tax, Cumulated by Returns per 100,000 Population Groups, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in 1986 dollars]

Tax year	Returns		Adjusted gross income (thousand dollars)	Federal income tax (thousand dollars)	Mean income		Average income tax (dollars)	Minimum income cutoff (dollars)	Income share		Returns per 100,000 population	Average income tax rate (percent)	Income tax share (percent)
	Number	Percent of total			Before tax (dollars)	After tax (dollars)			Before tax (percent)	After tax (percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Part V — Top 200 returns per 100,000 population												
1951	307,964	4.78	67,654,184	25,456,146	219,682	137,023	82,659	109,913	22.92	17.86	200.00	37.63	43.19
1952	312,786	4.17	64,209,179	24,735,407	205,281	126,201	79,081	106,235	19.78	15.26	200.00	38.52	37.55
1953	317,912	3.62	61,920,120	23,090,239	194,771	122,140	72,631	103,434	16.95	13.15	200.00	37.29	32.97
1954	323,768	3.64	66,599,466	22,717,796	205,701	135,534	70,167	107,275	17.66	14.09	200.00	34.11	34.67
1955	330,138	3.09	72,935,914	24,992,531	220,926	145,222	75,703	114,783	16.13	12.78	200.00	34.27	32.52
1956	336,176	2.75	75,428,620	25,728,405	224,372	147,840	76,533	118,675	14.68	11.63	200.00	34.11	29.79
1957	342,374	2.70	73,616,062	24,765,328	215,017	142,682	72,334	115,775	13.99	11.14	200.00	33.64	28.32
1958	348,298	2.81	71,983,570	23,667,514	206,672	138,720	67,952	111,519	14.00	11.26	200.00	32.88	27.80
1959	354,270	2.44	79,487,456	26,533,135	224,370	149,474	74,895	119,751	13.11	10.46	200.00	33.38	26.52
1960	359,958	2.39	76,220,946	24,620,599	211,750	143,351	68,399	115,210	12.22	9.86	200.00	32.30	24.50
1961	365,984	2.27	81,933,722	26,953,200	223,872	150,227	73,646	119,634	12.14	9.73	200.00	32.90	24.55
1962	371,544	2.12	81,153,747	26,131,090	218,423	148,092	70,331	121,097	11.05	8.92	200.00	32.20	22.27
1963	376,966	1.99	83,810,627	27,169,378	222,329	150,256	72,074	123,918	10.52	8.46	200.00	32.42	21.35
1964	382,282	1.83	91,524,826	27,744,942	239,417	166,840	72,577	131,654	10.32	8.42	200.00	30.31	21.57
1965	387,052	1.71	99,947,817	30,488,729	258,228	179,457	78,772	138,895	10.25	8.28	200.00	30.50	22.43
1966	391,152	1.59	103,272,492	32,270,116	264,021	181,521	82,500	143,117	9.64	7.72	200.00	31.25	21.24
1967	394,914	1.54	111,410,852	36,188,889	282,114	190,477	91,637	150,255	9.80	7.76	200.00	32.48	21.71
1968	398,798	1.46	118,745,919	42,303,151	297,760	191,683	106,077	154,805	9.64	7.40	200.00	35.62	21.39
1969	402,770	1.40	114,119,071	40,997,372	283,336	181,547	101,789	150,806	8.88	6.82	200.00	35.93	19.31
1970	407,968	1.43	102,888,260	34,176,007	252,197	168,426	83,771	144,224	8.17	6.44	200.00	33.22	17.66
1971	413,654	1.43	107,081,126	35,393,152	258,866	173,304	85,562	146,276	8.22	6.46	200.00	33.05	18.32
1972	418,568	1.34	114,808,556	37,893,153	274,289	183,758	90,530	153,066	8.04	6.31	200.00	33.01	18.13
1973	422,714	1.30	114,040,780	37,652,966	269,782	180,708	89,074	155,778	7.57	5.97	200.00	33.02	16.56
1974	426,684	1.34	112,305,621	38,202,598	263,206	173,672	89,534	150,799	7.77	6.09	200.00	34.02	16.69
1975	430,930	1.43	107,736,746	36,448,642	250,010	165,429	84,581	143,924	7.92	6.21	200.00	33.83	17.09
1976	435,126	1.37	111,587,109	39,540,947	256,448	165,575	90,872	147,035	7.69	5.91	200.00	35.44	16.97
1977	439,520	1.34	115,784,923	41,899,143	263,435	168,106	95,329	149,287	7.69	5.88	200.00	36.19	16.74
1978	444,190	1.30	119,858,606	43,852,827	269,836	171,111	98,725	152,489	7.59	5.82	200.00	36.59	16.09
1979	449,134	1.32	127,134,349	48,107,050	283,066	175,955	107,111	151,420	8.10	6.10	200.00	37.84	17.48
1980	454,510	1.39	124,239,227	47,189,999	273,348	169,522	103,826	145,947	8.34	6.35	200.00	37.98	17.04
1981	459,274	1.42	121,673,194	44,543,336	264,925	167,939	96,986	140,178	8.30	6.51	200.00	36.61	15.89
1982	463,992	1.45	133,346,407	45,477,341	287,389	189,376	98,013	140,314	9.25	7.43	200.00	34.10	17.64
1983	468,568	1.46	143,452,281	47,968,924	306,150	203,777	102,373	143,389	9.77	7.82	200.00	33.44	19.36
1984	472,954	1.40	158,264,469	53,526,896	334,630	221,454	113,176	149,689	10.06	8.00	200.00	33.82	20.33
1985	477,482	1.38	171,400,836	57,017,379	358,968	239,556	119,413	157,525	10.37	8.31	200.00	33.27	20.61
1986	482,156	1.34	209,156,386	74,571,875	433,794	279,131	154,663	174,315	11.70	9.12	200.00	35.65	23.87

See notes at end of tables.

NOTES TO TABLES

Detail may not add to totals due to rounding. Column numbers in the notes below generally refer to Tables 2 through 6.

Number of returns.—Table 1 includes all returns with positive adjusted gross income. Tables 2 through 6 include only returns with income of $25,000 or more in 1986 dollars.

Percent of total (returns).—The number of returns in the group (column 1) divided by the number of returns with income of $25,000 or more in 1986 dollars, multiplied by 100.

Income.—Adjusted gross income (AGI), which is gross income less certain deductions. Deductions allowed in the computation of AGI generally include expenses incurred in the generation of income, such as expenses related to employment or business losses.

Federal income tax.—Federal income tax liability less tax credits. Tax includes the normal tax and surtax (called regular tax beginning in 1971), the optional tax paid in lieu of surtax and normal tax, the alternative tax on capital gains income, the surcharge in effect for 1968 through 1972 and the alternative minimum tax effective in 1970 and thereafter. It does not include self-employment taxes, social security taxes, taxes from recomputing prior-year investment or work incentive credits, or State and local assessments.

1986 dollars.—All money amounts on Tables 2 through 6 are expressed in 1986 dollars. The conversion factors used were derived from the Consumer Price Index with 1967 weights, which was developed by the U.S. Department of Labor, Bureau of Labor Statistics.

Mean income (before or after tax).—The aggregate income (before or after Federal income tax) of the group divided by the number of returns in the group.

Average income tax.—The aggregate Federal income tax of the group divided by the number of returns in the group.

Minimum income cutoff.—The minimum amount of income (in 1986 dollars) required for a return to be included in the group (as defined at the top of each table). All groups are cumulated from the top.

Income share (before or after tax).—The aggregate income (before or after Federal income tax) of the group divided by the aggregate income (before or after Federal income tax) of all returns with income of $25,000 or more in 1986 dollars.

Returns per 100,000 population.—The number of returns in the group (column 1) divided by the U.S. resident population, multiplied by 100,000. This number divided by 1,000 equals the number of returns in the group as a percentage of the U.S. resident population. For example, "200 returns per 100,000 population," as shown on Table 6, Part V, refers to the number of returns equal to 0.2 percent of the population. For population figures see U.S. Bureau of the Census, *Current Population Reports*, series P–25.

Average income tax rate.—The aggregate Federal income tax of the group divided by the aggregate income of the group.

Income tax share.—The aggregate Federal income tax of the group divided by the aggregate Federal income tax of all returns with income of $25,000 or more in 1986 dollars.