

CRS Report for Congress

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Tax Returns of Individuals: Statistical Charts for the Five Most Recent Years

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Summary

These basic statistics provide answers to some of the most frequently asked questions concerning the federal individual income tax, including the number of returns filed, average tax per return, and income tax as percentage of adjusted gross income. This report will be updated as the Internal Revenue Service (IRS) releases new or revised statistics.

The statistics provided by this report answer some of the most frequently requested information on the federal individual income tax data, including:

- ! Number of tax returns filed,
- ! Total taxes collected,
- ! Average tax per tax return by adjusted gross income, and
- ! Federal income tax as a percentage of adjusted gross income.

The Internal Revenue Service uses adjusted gross income (AGI) in its statistical reports. AGI is gross income of taxpayers (single, joint filers, or head of household) less qualified adjustments. Examples of these adjustments include payments to retirement plans such as Keogh or IRA, forfeited interest penalties, and alimony payments.

The statistics in this report, for tax years 1996-2000, are published in the IRS's *Statistics of Income Bulletin*. The IRS released the 2000 preliminary figures in October 2002. For more detailed definitions of tax terms, see CRS Report RL30110, *Federal Individual Income Tax Terms: An Explanation*. Note that the number of tax returns filed is not the same as the estimated number of taxpayers, since it is not possible with joint returns to determine if all income was earned by one spouse or if both spouses contributed to family income. For more information on the number of taxpayers, see CRS Report RS20322, *Number of Federal Individual Income Taxpayers: Fact Sheet*. The IRS Web site for data and reports on individual income tax is [http://www.irs.ustreas.gov/prod/tax_stats/ind.html].

Table 1. Individual Federal Income Tax Statistics for 2000¹

Size of Adjusted Gross Income	Number of Tax Returns	Average Tax (whole dollars)	Tax as Percentage of AGI	Total Income Tax (in thousands of dollars)
Total	129,271,972	\$ 10,075	16.2	\$ 976,312,472
No adjusted gross income	1,043,203	17,186	^a	84,572
\$1 under \$1,000	1,798,565	17	2.0	3,170
\$1,000 under \$3,000	5,321,164	132	6.8	123,084
\$3,000 under \$5,000	5,549,573	174	4.1	197,075
\$5,000 under \$7,000	5,195,347	292	4.9	507,085
\$7,000 under \$9,000	4,981,121	327	4.1	762,848
\$9,000 under \$11,000	5,078,434	464	4.7	1,290,347
\$11,000 under \$13,000	4,866,961	703	5.9	1,902,022
\$13,000 under \$15,000	4,814,459	878	6.3	2,544,855
\$15,000 under \$17,000	4,801,087	1,049	6.6	3,191,952
\$17,000 under \$19,000	4,634,564	1,276	7.1	3,860,330
\$19,000 under \$22,000	6,502,674	1,563	7.6	7,069,399
\$22,000 under \$25,000	5,758,715	1,816	7.7	8,281,992
\$25,000 under \$30,000	8,381,914	2,245	8.2	16,423,653
\$30,000 under \$40,000	13,560,113	3,090	8.9	40,280,572
\$40,000 under \$50,000	10,397,908	4,457	10.0	45,627,870
\$50,000 under \$75,000	17,087,622	6,820	11.1	115,824,407
\$75,000 under \$100,000	8,642,424	11,645	13.6	100,473,137
\$100,000 under \$200,000	8,084,251	22,838	17.3	184,502,547
\$200,000 under \$500,000	2,135,707	68,867	24.0	146,957,804
\$500,000 under \$1,000,000	396,910	193,272	28.5	76,652,093
\$1,000,000 or more	239,258	919,052	28.7	219,751,658

a. In addition to low income taxpayers, this size class includes taxpayers with tax preferences not reflected in adjusted gross income or taxable income subject to the alternative minimum tax.

¹ These preliminary statistics are for tax year 2000.

Table 2. Individual Federal Income Tax Statistics for 1999

Size of Adjusted Gross Income	Number of Tax Returns	Average Tax (whole dollars)	Tax as Percentage of AGI	Total Income Tax (in thousands of dollars)
Total	127,075,145	\$ 9,280	15.7	\$ 877,401,489
No adjusted gross income	1,066,171	22,567	^a	109,267
\$1 under \$1,000	1,814,159	31	3.7	6,961
\$1,000 under \$3,000	5,921,927	132	7.0	132,455
\$3,000 under \$5,000	5,613,885	172	4.0	213,939
\$5,000 under \$7,000	5,220,436	302	5.1	476,423
\$7,000 under \$9,000	5,102,064	298	3.7	750,385
\$9,000 under \$11,000	5,068,844	497	5.0	1,419,018
\$11,000 under \$13,000	4,957,068	719	6.0	1,957,948
\$13,000 under \$15,000	4,907,020	864	6.2	2,559,387
\$15,000 under \$17,000	5,022,849	1,054	6.6	3,450,118
\$17,000 under \$19,000	4,609,314	1,300	7.2	3,906,424
\$19,000 under \$22,000	6,245,201	1,549	7.5	6,868,131
\$22,000 under \$25,000	5,873,022	1,832	7.8	8,667,172
\$25,000 under \$30,000	8,392,768	2,277	8.3	16,944,556
\$30,000 under \$40,000	13,288,379	3,101	8.9	39,695,871
\$40,000 under \$50,000	9,870,200	4,462	10.0	43,463,696
\$50,000 under \$75,000	16,755,560	6,788	11.1	113,204,249
\$75,000 under \$100,000	7,811,626	11,767	13.7	91,819,100
\$100,000 under \$200,000	7,104,712	22,855	17.4	162,224,990
\$200,000 under \$500,000	1,876,561	69,465	24.0	130,273,941
\$500,000 under \$1,000,000	348,256	192,426	28.4	66,964,769
\$1,000,000 or more	205,124	889,445	27.9	182,292,689

a. In addition to low income taxpayers, this size class includes taxpayers with tax preferences not reflected in adjusted gross income or taxable income subject to the alternative minimum tax.

Table 3. Individual Federal Income Tax Statistics for 1998

Size of Adjusted Gross Income	Number of Tax Returns	Average Tax (whole dollars)	Tax as Percentage of AGI	Total Income Tax (in thousands of dollars)
Total	124,770,662	\$ 8,475	15.3	\$ 788,541,979
No adjusted gross income	994,831	24,436	^a	90,071
\$1 under \$1,000	1,849,715	17	2.0	3,802
\$1,000 under \$3,000	5,753,130	134	7.2	131,969
\$3,000 under \$5,000	5,615,170	162	3.8	210,535
\$5,000 under \$7,000	5,249,594	290	5.0	473,061
\$7,000 under \$9,000	5,109,571	291	3.6	754,343
\$9,000 under \$11,000	5,312,792	484	4.8	1,451,190
\$11,000 under \$13,000	5,085,494	712	5.9	2,037,626
\$13,000 under \$15,000	5,215,361	875	6.2	2,737,689
\$15,000 under \$17,000	4,814,944	1,088	6.8	3,435,085
\$17,000 under \$19,000	4,638,105	1,309	7.3	4,130,629
\$19,000 under \$22,000	6,513,694	1,547	7.5	7,319,814
\$22,000 under \$25,000	5,857,794	1,873	8.0	8,964,596
\$25,000 under \$30,000	8,192,495	2,278	8.3	16,993,257
\$30,000 under \$40,000	13,135,034	3,157	9.1	40,347,682
\$40,000 under \$50,000	9,973,659	4,538	10.1	44,814,558
\$50,000 under \$75,000	15,886,502	6,876	11.3	108,921,128
\$75,000 under \$100,000	7,221,303	11,810	13.8	85,209,357
\$100,000 under \$200,000	6,226,258	22,947	17.5	143,720,694
\$200,000 under \$500,000	1,606,186	69,496	24.1	111,545,246
\$500,000 under \$1,000,000	307,020	190,608	28.2	58,482,844
\$1,000,000 or more	172,004	853,981	27.5	146,766,804

a. In addition to low income taxpayers, this size class includes taxpayers with tax preferences not reflected in adjusted gross income or taxable income subject to the alternative minimum tax.

Table 4. Individual Federal Income Tax Statistics for 1997

Size of Adjusted Gross Income	Number of Tax Returns	Average Tax (whole dollars)	Tax as Percentage of AGI	Total Income Tax (in thousands of dollars)
Total	122,421,991	\$ 7,824	15.3	\$ 731,321,399
No adjusted gross income	918,707	17,190	^a	111,358
\$1 under \$1,000	2,011,837	57	7.0	20,072
\$1,000 under \$3,000	6,108,214	105	5.5	179,029
\$3,000 under \$5,000	5,815,828	146	3.6	260,638
\$5,000 under \$7,000	5,467,129	295	4.9	483,643
\$7,000 under \$9,000	5,199,290	294	3.6	833,370
\$9,000 under \$11,000	5,424,092	517	5.2	1,655,290
\$11,000 under \$13,000	5,248,145	728	6.1	2,262,413
\$13,000 under \$15,000	5,249,717	875	6.2	2,909,606
\$15,000 under \$17,000	4,780,544	1,110	6.9	3,481,162
\$17,000 under \$19,000	4,456,200	1,321	7.3	3,934,381
\$19,000 under \$22,000	6,450,536	1,528	7.5	7,854,641
\$22,000 under \$25,000	5,951,270	1,887	8.0	9,402,832
\$25,000 under \$30,000	8,064,922	2,373	8.6	18,688,572
\$30,000 under \$40,000	12,956,742	3,344	9.6	43,078,976
\$40,000 under \$50,000	9,787,857	4,797	10.7	46,713,703
\$50,000 under \$75,000	15,180,241	7,281	11.9	110,278,865
\$75,000 under \$100,000	6,454,920	12,438	14.5	80,166,627
\$100,000 under \$200,000	5,377,899	23,495	17.9	126,267,568
\$200,000 under \$500,000	1,401,734	71,037	24.6	99,511,646
\$500,000 under \$1,000,000	261,708	196,119	29.1	51,290,896
\$1,000,000 or more	144,459	844,813	28.8	121,936,110

a. In addition to low income taxpayers, this size class includes taxpayers with tax preferences not reflected in adjusted gross income or taxable income subject to the alternative minimum tax.

Table 5. Individual Federal Income Tax Statistics for 1996

Size of Adjusted Gross Income	Number of Tax Returns	Average Tax (whole dollars)	Tax as Percentage of AGI	Total Income Tax (in thousands of dollars)
Total	120,351,208	\$ 7,239	16.4	\$ 658,244,750
No adjusted gross income	909,440	26,820	^a	120,584
\$1 under \$1,000	2,351,018	25	3.0	9,452
\$1,000 under \$3,000	6,471,694	96	5.1	152,629
\$3,000 under \$5,000	6,049,645	144	3.5	267,845
\$5,000 under \$7,000	5,397,531	275	4.5	425,565
\$7,000 under \$9,000	5,469,549	292	3.6	888,645
\$9,000 under \$11,000	5,437,993	534	5.3	1,694,909
\$11,000 under \$13,000	5,202,093	737	6.2	2,203,176
\$13,000 under \$15,000	5,316,327	883	6.3	3,058,744
\$15,000 under \$17,000	4,919,300	1,146	7.2	3,803,026
\$17,000 under \$19,000	4,597,121	1,361	7.5	4,546,472
\$19,000 under \$22,000	6,210,228	1,567	7.6	7,879,722
\$22,000 under \$25,000	5,609,256	1,885	8.0	9,493,170
\$25,000 under \$30,000	8,061,651	2,379	8.7	18,810,892
\$30,000 under \$40,000	12,549,433	3,400	9.8	42,380,168
\$40,000 under \$50,000	9,538,700	4,872	10.9	46,269,147
\$50,000 under \$75,000	14,322,850	7,338	12.1	104,909,151
\$75,000 under \$100,000	5,801,418	12,647	14.7	73,320,894
\$100,000 under \$200,000	4,612,554	23,827	18.2	109,837,768
\$200,000 under \$500,000	1,198,671	73,201	25.3	87,686,891
\$500,000 under \$1,000,000	213,823	203,734	30.1	43,529,845
\$1,000,000 or more	110,912	874,968	30.9	96,956,057

a. In addition to low income taxpayers, this size class includes taxpayers with tax preferences not reflected in adjusted gross income or taxable income subject to the alternative minimum tax.