



**FISCAL
FACT**
No. 697
Feb. 2020

Summary of the Latest Federal Income Tax Data, February 2020 Update

Erica York
Economist

The Internal Revenue Service (IRS) has released data on individual income taxes for tax year 2017, showing the number of taxpayers, adjusted gross income, and income tax shares by income percentiles.¹

The data demonstrates that the U.S. individual income tax continues to be very progressive, borne primarily by the highest income earners.²

- In 2017, 143.3 million taxpayers reported earning \$10.9 trillion in adjusted gross income and paid \$1.6 trillion in individual income taxes.
- The share of reported income earned by the top 1 percent of taxpayers rose to 21 percent, from 19.7 percent in 2016. Their share of federal individual income taxes rose to 38.5 percent, from 37.3 percent in 2016.
- In 2017, the top 50 percent of all taxpayers paid 97 percent of all individual income taxes, while the bottom 50 percent paid the remaining 3 percent.
- The top 1 percent paid a greater share of individual income taxes (38.5 percent) than the bottom 90 percent combined (29.9 percent).
- The top 1 percent of taxpayers paid a 26.8 percent average individual income tax rate, which is more than six times higher than taxpayers in the bottom 50 percent (4.0 percent).

The Tax Foundation is the nation's leading independent tax policy research organization. Since 1937, our research, analysis, and experts have informed smarter tax policy at the federal, state, and global levels. We are a 501(c)(3) nonprofit organization.

©2020 Tax Foundation
Distributed under
Creative Commons CC-BY-NC 4.0

Editor, Rachel Shuster
Designer, Dan Carvajal

Tax Foundation
1325 G Street, NW, Suite 950
Washington, DC 20005

202.464.6200

taxfoundation.org

1 Internal Revenue Service, *Statistics of Income*, "Number of Returns, Shares of AGI and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates," Table 1, and "Number of Returns, Shares of AGI and Total Income Tax, and Average Tax Rates," Table 2, <https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-rates-and-tax-shares>.

2 This data is for tax year 2017 and does not include any impact from the Tax Cuts and Jobs Act (TCJA).

Reported Income Increased and Taxes Paid Increased in 2017

Taxpayers reported \$10.9 trillion in adjusted gross income (AGI) on 143.3 million tax returns in 2017, the last tax year before the Tax Cuts and Jobs Act took effect. Total AGI grew \$780 billion from 2016 levels, significantly more than the \$14 billion increase from 2015 to 2016. There were 2.4 million more tax returns filed in 2017 than in 2016, and average AGI rose by \$4,232 per return, or 5.8 percent.

Taxes paid rose to \$1.6 trillion for all taxpayers in 2017, an 11 percent increase from the previous year. The average individual income tax rate for all taxpayers rose from 14.2 percent to 14.6 percent.

The share of income earned by the top 1 percent rose from 19.7 percent in 2016 to 21.0 percent in 2017, and the share of the income tax burden for the top 1 percent rose as well, from 37.3 percent in 2016 to 38.5 percent in 2017.

TABLE 1.

Summary of Federal Income Tax Data, 2017

	Top 1%	Top 5%	Top 10%	Top 25%	Top 50%	Bottom 50%	All Taxpayers
Number of Returns	1,432,952	7,164,758	14,329,516	35,823,790	71,647,580	71,647,580	143,295,160
Adjusted Gross Income (\$ millions)	\$2,301,449	\$3,995,037	\$5,220,949	\$7,561,368	\$9,706,054	\$1,230,446	\$10,936,500
Share of Total Adjusted Gross Income	21.0%	36.5%	47.7%	69.1%	88.7%	11.3%	100.0%
Income Taxes Paid (\$ millions)	\$615,979	\$946,954	\$1,122,158	\$1,378,757	\$1,551,537	\$49,772	\$1,601,309
Share of Total Income Taxes Paid	38.5%	59.1%	70.1%	86.1%	96.9%	3.1%	100.0%
Income Split Point	\$515,371	\$208,053	\$145,135	\$83,682	\$41,740	\$41,740	
Average Tax Rate	26.8%	23.7%	21.5%	18.2%	16.0%	4.0%	14.6%

Note: Table does not include dependent filers. "Income split point" is the minimum AGI for tax returns to fall into each percentile. Source: IRS, *Statistics of Income*, Individual Income Rates and Tax Shares (2019).

High-Income Taxpayers Paid the Majority of Federal Income Taxes

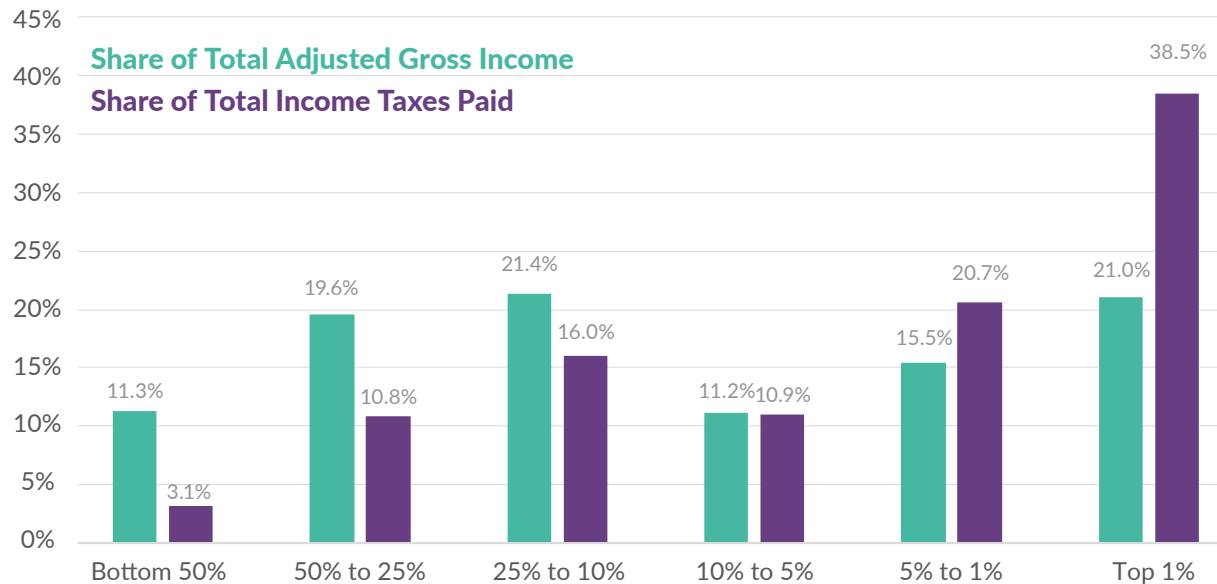
In 2017, the bottom 50 percent of taxpayers (those with AGI below \$41,740) earned 11.3 percent of total AGI. This group of taxpayers paid \$49.8 billion in taxes, or roughly 3 percent of all federal individual income taxes in 2017.

In contrast, the top 1 percent of all taxpayers (taxpayers with AGI of \$515,371 and above) earned 21.0 percent of all AGI in 2017 and paid 38.5 percent of all federal income taxes.

In 2017, the top 1 percent of taxpayers accounted for more income taxes paid than the bottom 90 percent combined. The top 1 percent of taxpayers paid roughly \$616 billion, or 38.5 percent of all income taxes, while the bottom 90 percent paid about \$479 billion, or 29.9 percent of all income taxes.

FIGURE 1.
Half of Taxpayers Pay 97 Percent of All Income Taxes

Share of Income and Share of Federal Income Taxes Paid, by Income Group (2017)



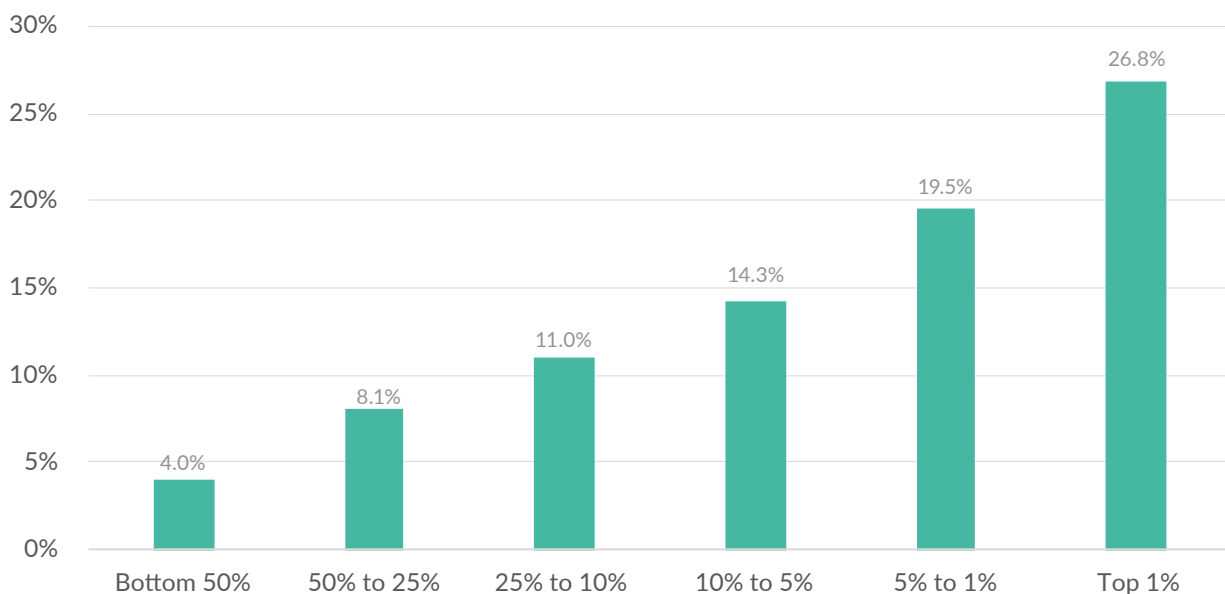
Source: IRS, *Statistics of Income*, Individual Income Rates and Tax Shares (2019).

High-Income Taxpayers Paid the Highest Average Income Tax Rates

The 2017 IRS data shows that taxpayers with higher incomes paid much higher average income tax rates than lower-income taxpayers.³

FIGURE 2.
High-Income Taxpayers Pay the Highest Average Income Tax Rate

Average Federal Income Tax Rate, by Income Group (2017)



Source: IRS, *Statistics of Income*, Individual Income Rates and Tax Shares (2019).

³ "Average income tax rate" is defined here as income taxes paid divided by adjusted gross income.

The bottom 50 percent of taxpayers (taxpayers with AGIs below \$41,740) faced an average income tax rate of 4.0 percent. As household income increases, the IRS data shows that average income tax rates rise. For example, taxpayers with AGIs between the 10th and 5th percentiles (\$145,135 and \$208,053) paid an average effective rate of 14.3 percent—3.5 times the rate paid by those in the bottom 50 percent.

The top 1 percent of taxpayers (AGI of \$515,371 and above) paid the highest effective income tax rate, roughly 26.8 percent, more than six times the rate faced by the bottom 50 percent of taxpayers.

Appendix

1. For data prior to 2001, all tax returns that have a positive AGI are included, even those that do not have a positive income tax liability. For data from 2001 forward, returns with negative AGI are also included, but dependent returns are excluded.
2. Income tax after credits (the measure of “income taxes paid” above) does not account for the refundable portion of the earned income tax credit. If it were included, the tax share of the top income groups would be higher. The refundable portion is classified as a spending program by the Office of Management and Budget (OMB) and therefore is not included by the IRS in these figures.
3. The only tax analyzed here is the federal individual income tax, which is responsible for more than 25 percent of the nation’s taxes paid (at all levels of government). Federal income taxes are much more progressive than federal payroll taxes, which are responsible for about 20 percent of all taxes paid (at all levels of government), and are more progressive than most state and local taxes.
4. AGI is a fairly narrow income concept and does not include income items like government transfers (except for the portion of Social Security benefits that is taxed), the value of employer-provided health insurance, underreported or unreported income (most notably that of sole proprietors), income derived from municipal bond interest, net imputed rental income, and others.
5. The unit of analysis here is the tax return. In the figures prior to 2001, some dependent returns are included. Under other units of analysis (like the U.S. Treasury Department’s Family Economic Unit), these returns would likely be paired with parents’ returns.
6. These figures represent the legal incidence of the income tax. Most distributional tables (such as those from the Congressional Budget Office, the Tax Policy Center, Citizens for Tax Justice, the Treasury Department, and the Joint Committee on Taxation) assume that the entire economic incidence of personal income taxes falls on the income earner.

TABLE 2.

Number of Federal Individual Income Tax Returns Filed 1980–2017 (Thousands)

Year	Total	Top 0.1%	Top 1%	Top 5%	Between 5% and 10%	Top 10%	Between 10% and 25%	Top 25%	Between 25% and 50%	Top 50%	Bottom 50%
1981	94,587		946	4,729	4,729	9,459	14,188	23,647	23,647	47,293	47,293
1982	94,426		944	4,721	4,721	9,443	14,164	23,607	23,607	47,213	47,213
1983	95,331		953	4,767	4,767	9,533	14,300	23,833	23,833	47,665	47,665
1984	98,436		984	4,922	4,922	9,844	14,765	24,609	24,609	49,218	49,219
1985	100,625		1,006	5,031	5,031	10,063	15,094	25,156	25,156	50,313	50,313
1986	102,088		1,021	5,104	5,104	10,209	15,313	25,522	25,522	51,044	51,044
The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line is not strictly comparable.											
1987	106,155		1,062	5,308	5,308	10,615	15,923	26,539	26,539	53,077	53,077
1988	108,873		1,089	5,444	5,444	10,887	16,331	27,218	27,218	54,436	54,436
1989	111,313		1,113	5,566	5,566	11,131	16,697	27,828	27,828	55,656	55,656
1990	112,812		1,128	5,641	5,641	11,281	16,922	28,203	28,203	56,406	56,406
1991	113,804		1,138	5,690	5,690	11,380	17,071	28,451	28,451	56,902	56,902
1992	112,653		1,127	5,633	5,633	11,265	16,898	28,163	28,163	56,326	56,326
1993	113,681		1,137	5,684	5,684	11,368	17,052	28,420	28,420	56,841	56,841
1994	114,990		1,150	5,749	5,749	11,499	17,248	28,747	28,747	57,495	57,495
1995	117,274		1,173	5,864	5,864	11,727	17,591	29,319	29,319	58,637	58,637
1996	119,442		1,194	5,972	5,972	11,944	17,916	29,860	29,860	59,721	59,721
1997	121,503		1,215	6,075	6,075	12,150	18,225	30,376	30,376	60,752	60,752
1998	123,776		1,238	6,189	6,189	12,378	18,566	30,944	30,944	61,888	61,888
1999	126,009		1,260	6,300	6,300	12,601	18,901	31,502	31,502	63,004	63,004
2000	128,227		1,282	6,411	6,411	12,823	19,234	32,057	32,057	64,114	64,114
The IRS changed methodology, so data above and below this line is not strictly comparable.											
2001	119,371	119	1,194	5,969	5,969	11,937	17,906	29,843	29,843	59,685	59,685
2002	119,851	120	1,199	5,993	5,993	11,985	17,978	29,963	29,963	59,925	59,925
2003	120,759	121	1,208	6,038	6,038	12,076	18,114	30,190	30,190	60,379	60,379
2004	122,510	123	1,225	6,125	6,125	12,251	18,376	30,627	30,627	61,255	61,255
2005	124,673	125	1,247	6,234	6,234	12,467	18,701	31,168	31,168	62,337	62,337
2006	128,441	128	1,284	6,422	6,422	12,844	19,266	32,110	32,110	64,221	64,221
2007	132,655	133	1,327	6,633	6,633	13,265	19,898	33,164	33,164	66,327	66,327
2008	132,892	133	1,329	6,645	6,645	13,289	19,934	33,223	33,223	66,446	66,446
2009	132,620	133	1,326	6,631	6,631	13,262	19,893	33,155	33,155	66,310	66,310
2010	135,033	135	1,350	6,752	6,752	13,503	20,255	33,758	33,758	67,517	67,517
2011	136,586	137	1,366	6,829	6,829	13,659	20,488	34,146	34,146	68,293	68,293
2012	136,080	136	1,361	6,804	6,804	13,608	20,412	34,020	34,020	68,040	68,040
2013	138,313	138	1,383	6,916	6,916	13,831	20,747	34,578	34,578	69,157	69,157
2014	139,562	140	1,396	6,978	6,978	13,956	20,934	34,891	34,891	69,781	69,781
2015	141,205	141	1,412	7,060	7,060	14,120	21,181	35,301	35,301	70,602	70,602
2016	140,889	141	1,409	7,044	7,044	14,089	21,133	35,222	35,222	70,444	70,444
2017	143,295	143	1,433	7,165	7,165	14,330	21,494	35,824	35,824	71,648	71,648

Source: IRS, Statistics of Income, Individual Income Rates and Tax Shares (2018).

TABLE 3.

Adjusted Gross Income of Taxpayers in Various Income Brackets, 1980–2017 (\$Billions)

Year	Total	Top 0.1%	Top 1%	Top 5%	Between 5% and 10%	Top 10%	Between 10% and 25%	Top 25%	Between 25% and 50%	Top 50%	Bottom 50%
1980	\$1,627		\$138	\$342	\$181	\$523	\$400	\$922	\$417	\$1,339	\$288
1981	\$1,791		\$149	\$372	\$201	\$573	\$442	\$1,015	\$458	\$1,473	\$318
1982	\$1,876		\$167	\$398	\$207	\$605	\$460	\$1,065	\$478	\$1,544	\$332
1983	\$1,970		\$183	\$428	\$217	\$646	\$481	\$1,127	\$498	\$1,625	\$344
1984	\$2,173		\$210	\$482	\$240	\$723	\$528	\$1,251	\$543	\$1,794	\$379
1985	\$2,344		\$235	\$531	\$260	\$791	\$567	\$1,359	\$580	\$1,939	\$405
1986	\$2,524		\$285	\$608	\$278	\$887	\$604	\$1,490	\$613	\$2,104	\$421
The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line is not strictly comparable.											
1987	\$2,814		\$347	\$722	\$316	\$1,038	\$671	\$1,709	\$664	\$2,374	\$440
1988	\$3,124		\$474	\$891	\$342	\$1,233	\$718	\$1,951	\$707	\$2,658	\$466
1989	\$3,299		\$468	\$918	\$368	\$1,287	\$768	\$2,054	\$751	\$2,805	\$494
1990	\$3,451		\$483	\$953	\$385	\$1,338	\$806	\$2,144	\$788	\$2,933	\$519
1991	\$3,516		\$457	\$943	\$400	\$1,343	\$832	\$2,175	\$809	\$2,984	\$532
1992	\$3,681		\$524	\$1,031	\$413	\$1,444	\$856	\$2,299	\$832	\$3,131	\$549
1993	\$3,776		\$521	\$1,048	\$426	\$1,474	\$883	\$2,358	\$854	\$3,212	\$563
1994	\$3,961		\$547	\$1,103	\$449	\$1,552	\$929	\$2,481	\$890	\$3,371	\$590
1995	\$4,245		\$620	\$1,223	\$482	\$1,705	\$985	\$2,690	\$938	\$3,628	\$617
1996	\$4,591		\$737	\$1,394	\$515	\$1,909	\$1,043	\$2,953	\$992	\$3,944	\$646
1997	\$5,023		\$873	\$1,597	\$554	\$2,151	\$1,116	\$3,268	\$1,060	\$4,328	\$695
1998	\$5,469		\$1,010	\$1,797	\$597	\$2,394	\$1,196	\$3,590	\$1,132	\$4,721	\$748
1999	\$5,909		\$1,153	\$2,012	\$641	\$2,653	\$1,274	\$3,927	\$1,199	\$5,126	\$783
2000	\$6,424		\$1,337	\$2,267	\$688	\$2,955	\$1,358	\$4,314	\$1,276	\$5,590	\$834
The IRS changed methodology, so data above and below this line is not strictly comparable.											
2001	\$6,116	\$492	\$1,065	\$1,934	\$666	\$2,600	\$1,334	\$3,933	\$1,302	\$5,235	\$881
2002	\$5,982	\$421	\$960	\$1,812	\$660	\$2,472	\$1,339	\$3,812	\$1,303	\$5,115	\$867
2003	\$6,157	\$466	\$1,030	\$1,908	\$679	\$2,587	\$1,375	\$3,962	\$1,325	\$5,287	\$870
2004	\$6,735	\$615	\$1,279	\$2,243	\$725	\$2,968	\$1,455	\$4,423	\$1,403	\$5,826	\$908
2005	\$7,366	\$784	\$1,561	\$2,623	\$778	\$3,401	\$1,540	\$4,940	\$1,473	\$6,413	\$953
2006	\$7,970	\$895	\$1,761	\$2,918	\$841	\$3,760	\$1,652	\$5,412	\$1,568	\$6,980	\$990
2007	\$8,622	\$1,030	\$1,971	\$3,223	\$905	\$4,128	\$1,770	\$5,898	\$1,673	\$7,571	\$1,051
2008	\$8,206	\$826	\$1,657	\$2,868	\$905	\$3,773	\$1,782	\$5,555	\$1,673	\$7,228	\$978
2009	\$7,579	\$602	\$1,305	\$2,439	\$878	\$3,317	\$1,740	\$5,058	\$1,620	\$6,678	\$900
2010	\$8,040	\$743	\$1,517	\$2,716	\$915	\$3,631	\$1,800	\$5,431	\$1,665	\$7,096	\$944
2011	\$8,317	\$737	\$1,556	\$2,819	\$956	\$3,775	\$1,866	\$5,641	\$1,716	\$7,357	\$961
2012	\$9,042	\$1,017	\$1,977	\$3,331	\$997	\$4,328	\$1,934	\$6,262	\$1,776	\$8,038	\$1,004
2013	\$9,034	\$816	\$1,720	\$3,109	\$1,034	\$4,143	\$2,008	\$6,152	\$1,844	\$7,996	\$1,038
2014	\$9,709	\$986	\$1,998	\$3,491	\$1,093	\$4,583	\$2,107	\$6,690	\$1,924	\$8,615	\$1,094
2015	\$10,143	\$1,033	\$2,095	\$3,659	\$1,145	\$4,803	\$2,194	\$6,998	\$2,000	\$8,998	\$1,145
2016	\$10,157	\$966	\$2,003	\$3,575	\$1,155	\$4,729	\$2,221	\$6,950	\$2,030	\$8,980	\$1,177
2017	\$10,937	\$1,150	\$2,301	\$3,995	\$1,226	\$5,221	\$2,340	\$7,561	\$2,145	\$9,706	\$1,230

Source: IRS, Statistics of Income, Individual Income Rates and Tax Shares (2018).

TABLE 4.

Total Income Tax after Credits, 1980–2017 (\$Billions)

Year	Total	Top 0.1%	Top 1%	Top 5%	Between 5% and 10%	Top 10%	Between 10% and 25%	Top 25%	Between 25% and 50%	Top 50%	Bottom 50%
1980	\$249		\$47	\$92	\$31	\$123	\$59	\$182	\$50	\$232	\$18
1981	\$282		\$50	\$99	\$36	\$135	\$69	\$204	\$57	\$261	\$21
1982	\$276		\$53	\$100	\$34	\$134	\$66	\$200	\$56	\$256	\$20
1983	\$272		\$55	\$101	\$34	\$135	\$64	\$199	\$54	\$252	\$19
1984	\$297		\$63	\$113	\$37	\$150	\$68	\$219	\$57	\$276	\$22
1985	\$322		\$70	\$125	\$41	\$166	\$73	\$238	\$60	\$299	\$23
1986	\$367		\$94	\$156	\$44	\$201	\$78	\$279	\$64	\$343	\$24
The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line is not strictly comparable.											
1987	\$369		\$92	\$160	\$46	\$205	\$79	\$284	\$63	\$347	\$22
1988	\$413		\$114	\$188	\$48	\$236	\$85	\$321	\$68	\$389	\$24
1989	\$433		\$109	\$190	\$51	\$241	\$93	\$334	\$73	\$408	\$25
1990	\$447		\$112	\$195	\$52	\$248	\$97	\$344	\$77	\$421	\$26
1991	\$448		\$111	\$194	\$56	\$250	\$96	\$347	\$77	\$424	\$25
1992	\$476		\$131	\$218	\$58	\$276	\$97	\$374	\$78	\$452	\$24
1993	\$503		\$146	\$238	\$60	\$298	\$101	\$399	\$80	\$479	\$24
1994	\$535		\$154	\$254	\$64	\$318	\$108	\$425	\$84	\$509	\$25
1995	\$588		\$178	\$288	\$70	\$357	\$115	\$473	\$88	\$561	\$27
1996	\$658		\$213	\$335	\$76	\$411	\$124	\$535	\$95	\$630	\$28
1997	\$727		\$241	\$377	\$82	\$460	\$134	\$594	\$102	\$696	\$31
1998	\$788		\$274	\$425	\$88	\$513	\$139	\$652	\$103	\$755	\$33
1999	\$877		\$317	\$486	\$97	\$583	\$150	\$733	\$109	\$842	\$35
2000	\$981		\$367	\$554	\$106	\$660	\$164	\$824	\$118	\$942	\$38
The IRS changed methodology, so data above and below this line is not strictly comparable.											
2001	\$885	\$139	\$294	\$462	\$101	\$564	\$158	\$722	\$120	\$842	\$43
2002	\$794	\$120	\$263	\$420	\$93	\$513	\$143	\$657	\$104	\$761	\$33
2003	\$746	\$115	\$251	\$399	\$85	\$484	\$133	\$617	\$98	\$715	\$30
2004	\$829	\$142	\$301	\$467	\$91	\$558	\$137	\$695	\$102	\$797	\$32
2005	\$932	\$176	\$361	\$549	\$98	\$647	\$145	\$793	\$106	\$898	\$33
2006	\$1,020	\$196	\$402	\$607	\$108	\$715	\$157	\$872	\$113	\$986	\$35
2007	\$1,112	\$221	\$443	\$666	\$117	\$783	\$170	\$953	\$122	\$1,075	\$37
2008	\$1,029	\$187	\$386	\$597	\$115	\$712	\$168	\$880	\$117	\$997	\$32
2009	\$863	\$146	\$314	\$502	\$101	\$604	\$146	\$749	\$93	\$842	\$21
2010	\$949	\$170	\$355	\$561	\$110	\$670	\$156	\$827	\$100	\$927	\$22
2011	\$1,043	\$168	\$366	\$589	\$123	\$712	\$181	\$893	\$120	\$1,012	\$30
2012	\$1,185	\$220	\$451	\$699	\$133	\$831	\$193	\$1,024	\$128	\$1,152	\$33
2013	\$1,232	\$228	\$466	\$721	\$139	\$860	\$203	\$1,063	\$135	\$1,198	\$34
2014	\$1,374	\$273	\$543	\$824	\$150	\$974	\$219	\$1,193	\$144	\$1,337	\$38
2015	\$1,454	\$284	\$568	\$866	\$160	\$1,027	\$233	\$1,260	\$154	\$1,413	\$41
2016	\$1,442	\$261	\$538	\$840	\$162	\$1,002	\$238	\$1,240	\$159	\$1,399	\$44
2017	\$1,601	\$310	\$616	\$947	\$175	\$1,122	\$257	\$1,379	\$173	\$1,552	\$50

Source: IRS, Statistics of Income, Individual Income Rates and Tax Shares (2018).

TABLE 5.

Adjusted Gross Income Shares, 1980–2017 (percent of total AGI earned by each group)

Year	Total	Top 0.1%	Top 1%	Top 5%	Between 5% and 10%	Top 10%	Between 10% and 25%	Top 25%	Between 25% and 50%	Top 50%	Bottom 50%
1980	100%		8.46%	21.01%	11.12%	32.13%	24.57%	56.70%	25.62%	82.32%	17.68%
1981	100%		8.30%	20.78%	11.20%	31.98%	24.69%	56.67%	25.59%	82.25%	17.75%
1982	100%		8.91%	21.23%	11.03%	32.26%	24.53%	56.79%	25.50%	82.29%	17.71%
1983	100%		9.29%	21.74%	11.04%	32.78%	24.44%	57.22%	25.30%	82.52%	17.48%
1984	100%		9.66%	22.19%	11.06%	33.25%	24.31%	57.56%	25.00%	82.56%	17.44%
1985	100%		10.03%	22.67%	11.10%	33.77%	24.21%	57.97%	24.77%	82.74%	17.26%
1986	100%		11.30%	24.11%	11.02%	35.12%	23.92%	59.04%	24.30%	83.34%	16.66%
The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line is not strictly comparable.											
1987	100%		12.32%	25.67%	11.23%	36.90%	23.85%	60.75%	23.62%	84.37%	15.63%
1988	100%		15.16%	28.51%	10.94%	39.45%	22.99%	62.44%	22.63%	85.07%	14.93%
1989	100%		14.19%	27.84%	11.16%	39.00%	23.28%	62.28%	22.76%	85.04%	14.96%
1990	100%		14.00%	27.62%	11.15%	38.77%	23.36%	62.13%	22.84%	84.97%	15.03%
1991	100%		12.99%	26.83%	11.37%	38.20%	23.65%	61.85%	23.01%	84.87%	15.13%
1992	100%		14.23%	28.01%	11.21%	39.23%	23.25%	62.47%	22.61%	85.08%	14.92%
1993	100%		13.79%	27.76%	11.29%	39.05%	23.40%	62.45%	22.63%	85.08%	14.92%
1994	100%		13.80%	27.85%	11.34%	39.19%	23.45%	62.64%	22.48%	85.11%	14.89%
1995	100%		14.60%	28.81%	11.35%	40.16%	23.21%	63.37%	22.09%	85.46%	14.54%
1996	100%		16.04%	30.36%	11.23%	41.59%	22.73%	64.32%	21.60%	85.92%	14.08%
1997	100%		17.38%	31.79%	11.03%	42.83%	22.22%	65.05%	21.11%	86.16%	13.84%
1998	100%		18.47%	32.85%	10.92%	43.77%	21.87%	65.63%	20.69%	86.33%	13.67%
1999	100%		19.51%	34.04%	10.85%	44.89%	21.57%	66.46%	20.29%	86.75%	13.25%
2000	100%		20.81%	35.30%	10.71%	46.01%	21.15%	67.15%	19.86%	87.01%	12.99%
The IRS changed methodology, so data above and below this line is not strictly comparable.											
2001	100%	8.05%	17.41%	31.61%	10.89%	42.50%	21.80%	64.31%	21.29%	85.60%	14.40%
2002	100%	7.04%	16.05%	30.29%	11.04%	41.33%	22.39%	63.71%	21.79%	85.50%	14.50%
2003	100%	7.56%	16.73%	30.99%	11.03%	42.01%	22.33%	64.34%	21.52%	85.87%	14.13%
2004	100%	9.14%	18.99%	33.31%	10.77%	44.07%	21.60%	65.68%	20.83%	86.51%	13.49%
2005	100%	10.64%	21.19%	35.61%	10.56%	46.17%	20.90%	67.07%	19.99%	87.06%	12.94%
2006	100%	11.23%	22.10%	36.62%	10.56%	47.17%	20.73%	67.91%	19.68%	87.58%	12.42%
2007	100%	11.95%	22.86%	37.39%	10.49%	47.88%	20.53%	68.41%	19.40%	87.81%	12.19%
2008	100%	10.06%	20.19%	34.95%	11.03%	45.98%	21.71%	67.69%	20.39%	88.08%	11.92%
2009	100%	7.94%	17.21%	32.18%	11.59%	43.77%	22.96%	66.74%	21.38%	88.12%	11.88%
2010	100%	9.24%	18.87%	33.78%	11.38%	45.17%	22.38%	67.55%	20.71%	88.26%	11.74%
2011	100%	8.86%	18.70%	33.89%	11.50%	45.39%	22.43%	67.82%	20.63%	88.45%	11.55%
2012	100%	11.25%	21.86%	36.84%	11.03%	47.87%	21.39%	69.25%	19.64%	88.90%	11.10%
2013	100%	9.03%	19.04%	34.42%	11.45%	45.87%	22.23%	68.10%	20.41%	88.51%	11.49%
2014	100%	10.16%	20.58%	35.96%	11.25%	47.21%	21.70%	68.91%	19.82%	88.73%	11.27%
2015	100%	10.19%	20.65%	36.07%	11.29%	47.36%	21.64%	68.99%	19.72%	88.72%	11.28%
2016	100%	9.52%	19.72%	35.20%	11.37%	46.56%	21.86%	68.43%	19.98%	88.41%	11.59%
2017	100%	10.52%	21.04%	36.53%	11.21%	47.74%	21.40%	69.14%	19.61%	88.75%	11.25%

Source: IRS, Statistics of Income, Individual Income Rates and Tax Shares (2018).

TABLE 6.

Total Income Tax Shares, 1980–2017 (percent of federal income tax paid by each group)

Year	Total	Top 0.1%	Top 1%	Top 5%	Between 5% and 10%	Top 10%	Between 10% and 25%	Top 25%	Between 25% and 50%	Top 50%	Bottom 50%
1980	100%		19.05%	36.84%	12.44%	49.28%	23.74%	73.02%	19.93%	92.95%	7.05%
1981	100%		17.58%	35.06%	12.90%	47.96%	24.33%	72.29%	20.26%	92.55%	7.45%
1982	100%		19.03%	36.13%	12.45%	48.59%	23.91%	72.50%	20.15%	92.65%	7.35%
1983	100%		20.32%	37.26%	12.44%	49.71%	23.39%	73.10%	19.73%	92.83%	7.17%
1984	100%		21.12%	37.98%	12.58%	50.56%	22.92%	73.49%	19.16%	92.65%	7.35%
1985	100%		21.81%	38.78%	12.67%	51.46%	22.60%	74.06%	18.77%	92.83%	7.17%
1986	100%		25.75%	42.57%	12.12%	54.69%	21.33%	76.02%	17.52%	93.54%	6.46%
The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line is not strictly comparable.											
1987	100%		24.81%	43.26%	12.35%	55.61%	21.31%	76.92%	17.02%	93.93%	6.07%
1988	100%		27.58%	45.62%	11.66%	57.28%	20.57%	77.84%	16.44%	94.28%	5.72%
1989	100%		25.24%	43.94%	11.85%	55.78%	21.44%	77.22%	16.94%	94.17%	5.83%
1990	100%		25.13%	43.64%	11.73%	55.36%	21.66%	77.02%	17.16%	94.19%	5.81%
1991	100%		24.82%	43.38%	12.45%	55.82%	21.46%	77.29%	17.23%	94.52%	5.48%
1992	100%		27.54%	45.88%	12.12%	58.01%	20.47%	78.48%	16.46%	94.94%	5.06%
1993	100%		29.01%	47.36%	11.88%	59.24%	20.03%	79.27%	15.92%	95.19%	4.81%
1994	100%		28.86%	47.52%	11.93%	59.45%	20.10%	79.55%	15.68%	95.23%	4.77%
1995	100%		30.26%	48.91%	11.84%	60.75%	19.62%	80.36%	15.03%	95.39%	4.61%
1996	100%		32.31%	50.97%	11.54%	62.51%	18.80%	81.32%	14.36%	95.68%	4.32%
1997	100%		33.17%	51.87%	11.33%	63.20%	18.47%	81.67%	14.05%	95.72%	4.28%
1998	100%		34.75%	53.84%	11.20%	65.04%	17.65%	82.69%	13.10%	95.79%	4.21%
1999	100%		36.18%	55.45%	11.00%	66.45%	17.09%	83.54%	12.46%	96.00%	4.00%
2000	100%		37.42%	56.47%	10.86%	67.33%	16.68%	84.01%	12.08%	96.09%	3.91%
The IRS changed methodology, so data above and below this line is not strictly comparable.											
2001	100%	15.68%	33.22%	52.24%	11.44%	63.68%	17.88%	81.56%	13.54%	95.10%	4.90%
2002	100%	15.09%	33.09%	52.86%	11.77%	64.63%	18.04%	82.67%	13.12%	95.79%	4.21%
2003	100%	15.37%	33.69%	53.54%	11.35%	64.89%	17.87%	82.76%	13.17%	95.93%	4.07%
2004	100%	17.12%	36.28%	56.35%	10.96%	67.30%	16.52%	83.82%	12.31%	96.13%	3.87%
2005	100%	18.91%	38.78%	58.93%	10.52%	69.46%	15.61%	85.07%	11.35%	96.41%	3.59%
2006	100%	19.24%	39.36%	59.49%	10.59%	70.08%	15.41%	85.49%	11.10%	96.59%	3.41%
2007	100%	19.84%	39.81%	59.90%	10.51%	70.41%	15.30%	85.71%	10.93%	96.64%	3.36%
2008	100%	18.20%	37.51%	58.06%	11.14%	69.20%	16.37%	85.57%	11.33%	96.90%	3.10%
2009	100%	16.91%	36.34%	58.17%	11.72%	69.89%	16.85%	86.74%	10.80%	97.54%	2.46%
2010	100%	17.88%	37.38%	59.07%	11.55%	70.62%	16.49%	87.11%	10.53%	97.64%	2.36%
2011	100%	16.14%	35.06%	56.49%	11.77%	68.26%	17.36%	85.62%	11.50%	97.11%	2.89%
2012	100%	18.60%	38.09%	58.95%	11.22%	70.17%	16.25%	86.42%	10.80%	97.22%	2.78%
2013	100%	18.48%	37.80%	58.55%	11.25%	69.80%	16.47%	86.27%	10.94%	97.22%	2.78%
2014	100%	19.85%	39.48%	59.97%	10.91%	70.88%	15.90%	86.78%	10.47%	97.25%	2.75%
2015	100%	19.50%	39.04%	59.58%	11.01%	70.59%	16.03%	86.62%	10.55%	97.17%	2.83%
2016	100%	18.12%	37.32%	58.23%	11.24%	69.47%	16.50%	85.97%	10.99%	96.96%	3.04%
2017	100%	19.34%	38.47%	59.14%	10.94%	70.08%	16.02%	86.10%	10.79%	96.89%	3.11%

Source: IRS, Statistics of Income, Individual Income Rates and Tax Shares (2018).

TABLE 7.
Dollar Cut-Off, 1980–2017

(Minimum AGI for Tax Returns to Fall into Various Percentiles; Thresholds Not Adjusted for Inflation)

Year	Top 0.1%	Top 1%	Top 5%	Top 10%	Top 25%	Top 50%
1980		\$80,580	\$43,792	\$35,070	\$23,606	\$12,936
1981		\$85,428	\$47,845	\$38,283	\$25,655	\$14,000
1982		\$89,388	\$49,284	\$39,676	\$27,027	\$14,539
1983		\$93,512	\$51,553	\$41,222	\$27,827	\$15,044
1984		\$100,889	\$55,423	\$43,956	\$29,360	\$15,998
1985		\$108,134	\$58,883	\$46,322	\$30,928	\$16,688
1986		\$118,818	\$62,377	\$48,656	\$32,242	\$17,302
The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line is not strictly comparable.						
1987		\$139,289	\$68,414	\$52,921	\$33,983	\$17,768
1988		\$157,136	\$72,735	\$55,437	\$35,398	\$18,367
1989		\$163,869	\$76,933	\$58,263	\$36,839	\$18,993
1990		\$167,421	\$79,064	\$60,287	\$38,080	\$19,767
1991		\$170,139	\$81,720	\$61,944	\$38,929	\$20,097
1992		\$181,904	\$85,103	\$64,457	\$40,378	\$20,803
1993		\$185,715	\$87,386	\$66,077	\$41,210	\$21,179
1994		\$195,726	\$91,226	\$68,753	\$42,742	\$21,802
1995		\$209,406	\$96,221	\$72,094	\$44,207	\$22,344
1996		\$227,546	\$101,141	\$74,986	\$45,757	\$23,174
1997		\$250,736	\$108,048	\$79,212	\$48,173	\$24,393
1998		\$269,496	\$114,729	\$83,220	\$50,607	\$25,491
1999		\$293,415	\$120,846	\$87,682	\$52,965	\$26,415
2000		\$313,469	\$128,336	\$92,144	\$55,225	\$27,682
The IRS changed methodology, so data above and below this line is not strictly comparable.						
2001	\$1,393,718	\$306,635	\$132,082	\$96,151	\$59,026	\$31,418
2002	\$1,245,352	\$296,194	\$130,750	\$95,699	\$59,066	\$31,299
2003	\$1,317,088	\$305,939	\$133,741	\$97,470	\$59,896	\$31,447
2004	\$1,617,918	\$339,993	\$140,758	\$101,838	\$62,794	\$32,622
2005	\$1,938,175	\$379,261	\$149,216	\$106,864	\$64,821	\$33,484
2006	\$2,124,625	\$402,603	\$157,390	\$112,016	\$67,291	\$34,417
2007	\$2,251,017	\$426,439	\$164,883	\$116,396	\$69,559	\$35,541
2008	\$1,867,652	\$392,513	\$163,512	\$116,813	\$69,813	\$35,340
2009	\$1,469,393	\$351,968	\$157,342	\$114,181	\$68,216	\$34,156
2010	\$1,634,386	\$369,691	\$161,579	\$116,623	\$69,126	\$34,338
2011	\$1,717,675	\$388,905	\$167,728	\$120,136	\$70,492	\$34,823
2012	\$2,161,175	\$434,682	\$175,817	\$125,195	\$73,354	\$36,055
2013	\$1,860,848	\$428,713	\$179,760	\$127,695	\$74,955	\$36,841
2014	\$2,136,762	\$465,626	\$188,996	\$133,445	\$77,714	\$38,173
2015	\$2,220,264	\$480,930	\$195,778	\$138,031	\$79,655	\$39,275
2016	\$2,124,117	\$480,804	\$197,651	\$139,713	\$80,921	\$40,078
2017	\$2,374,937	\$515,371	\$208,053	\$145,135	\$83,682	\$41,740

Source: IRS, *Statistics of Income*, Individual Income Rates and Tax Shares (2018).

TABLE 8.

Average Tax Rate, 1980–2017 (Percent of AGI Paid in Income Taxes)

Year	Total	Top 0.1%	Top 1%	Top 5%	Between 5% and 10%	Top 10%	Between 10% and 25%	Top 25%	Between 25% and 50%	Top 50%	Bottom 50%
1980	15.31%		34.47%	26.85%	17.13%	23.49%	14.80%	19.72%	11.91%	17.29%	6.10%
1981	15.76%		33.37%	26.59%	18.16%	23.64%	15.53%	20.11%	12.48%	17.73%	6.62%
1982	14.72%		31.43%	25.05%	16.61%	22.17%	14.35%	18.79%	11.63%	16.57%	6.10%
1983	13.79%		30.18%	23.64%	15.54%	20.91%	13.20%	17.62%	10.76%	15.52%	5.66%
1984	13.68%		29.92%	23.42%	15.57%	20.81%	12.90%	17.47%	10.48%	15.35%	5.77%
1985	13.73%		29.86%	23.50%	15.69%	20.93%	12.83%	17.55%	10.41%	15.41%	5.70%
1986	14.54%		33.13%	25.68%	15.99%	22.64%	12.97%	18.72%	10.48%	16.32%	5.63%
The Tax Reform Act of 1986 changed the definition of AGI, so data above and below this line is not strictly comparable.											
1987	13.12%		26.41%	22.10%	14.43%	19.77%	11.71%	16.61%	9.45%	14.60%	5.09%
1988	13.21%		24.04%	21.14%	14.07%	19.18%	11.82%	16.47%	9.60%	14.64%	5.06%
1989	13.12%		23.34%	20.71%	13.93%	18.77%	12.08%	16.27%	9.77%	14.53%	5.11%
1990	12.95%		23.25%	20.46%	13.63%	18.50%	12.01%	16.06%	9.73%	14.36%	5.01%
1991	12.75%		24.37%	20.62%	13.96%	18.63%	11.57%	15.93%	9.55%	14.20%	4.62%
1992	12.94%		25.05%	21.19%	13.99%	19.13%	11.39%	16.25%	9.42%	14.44%	4.39%
1993	13.32%		28.01%	22.71%	14.01%	20.20%	11.40%	16.90%	9.37%	14.90%	4.29%
1994	13.50%		28.23%	23.04%	14.20%	20.48%	11.57%	17.15%	9.42%	15.11%	4.32%
1995	13.86%		28.73%	23.53%	14.46%	20.97%	11.71%	17.58%	9.43%	15.47%	4.39%
1996	14.34%		28.87%	24.07%	14.74%	21.55%	11.86%	18.12%	9.53%	15.96%	4.40%
1997	14.48%		27.64%	23.62%	14.87%	21.36%	12.04%	18.18%	9.63%	16.09%	4.48%
1998	14.42%		27.12%	23.63%	14.79%	21.42%	11.63%	18.16%	9.12%	16.00%	4.44%
1999	14.85%		27.53%	24.18%	15.06%	21.98%	11.76%	18.66%	9.12%	16.43%	4.48%
2000	15.26%		27.45%	24.42%	15.48%	22.34%	12.04%	19.09%	9.28%	16.86%	4.60%
The IRS changed methodology, so data above and below this line is not strictly comparable.											
2001	14.47%	28.17%	27.60%	23.91%	15.20%	21.68%	11.87%	18.35%	9.20%	16.08%	4.92%
2002	13.28%	28.48%	27.37%	23.17%	14.15%	20.76%	10.70%	17.23%	8.00%	14.87%	3.86%
2003	12.11%	24.60%	24.38%	20.92%	12.46%	18.70%	9.69%	15.57%	7.41%	13.53%	3.49%
2004	12.31%	23.06%	23.52%	20.83%	12.53%	18.80%	9.41%	15.71%	7.27%	13.68%	3.53%
2005	12.65%	22.48%	23.15%	20.93%	12.61%	19.03%	9.45%	16.04%	7.18%	14.01%	3.51%
2006	12.80%	21.94%	22.80%	20.80%	12.84%	19.02%	9.52%	16.12%	7.22%	14.12%	3.51%
2007	12.90%	21.42%	22.46%	20.66%	12.92%	18.96%	9.61%	16.16%	7.27%	14.19%	3.56%
2008	12.54%	22.67%	23.29%	20.83%	12.66%	18.87%	9.45%	15.85%	6.97%	13.79%	3.26%
2009	11.39%	24.28%	24.05%	20.59%	11.53%	18.19%	8.36%	14.81%	5.76%	12.61%	2.35%
2010	11.81%	22.84%	23.39%	20.64%	11.98%	18.46%	8.70%	15.22%	6.01%	13.06%	2.37%
2011	12.54%	22.82%	23.50%	20.89%	12.83%	18.85%	9.70%	15.82%	6.98%	13.76%	3.13%
2012	13.11%	21.67%	22.83%	20.97%	13.33%	19.21%	9.96%	16.35%	7.21%	14.33%	3.28%
2013	13.64%	27.91%	27.08%	23.20%	13.40%	20.75%	10.11%	17.28%	7.31%	14.98%	3.30%
2014	14.16%	27.67%	27.16%	23.61%	13.73%	21.25%	10.37%	17.83%	7.48%	15.52%	3.45%
2015	14.34%	27.44%	27.10%	23.68%	13.99%	21.37%	10.62%	18.00%	7.67%	15.71%	3.59%
2016	14.20%	27.05%	26.87%	23.49%	0.14%	21.19%	0.11%	17.84%	0.08%	15.57%	3.73%
2017	14.64%	26.93%	26.76%	23.70%	14.29%	21.49%	10.96%	18.23%	8.06%	15.99%	4.05%

Source: IRS, Statistics of Income, Individual Income Rates and Tax Shares (2018).