

3-Jan-02

**Distribution by Income Class of All Returns,  
Taxable Returns, Itemized Returns, and Tax Liability  
At 1999 Rates and 199 Law and 1999 Income Levels [1]**

Income class (thousands) [2]	All returns [3]	Taxable returns	Itemized returns	Tax liability
Below \$10	22,371	1,463	460	-\$8,300
\$10–\$20	26,314	8,634	1,236	-8,519
\$20–\$30	20,301	13,052	2,356	18,989
\$30–\$40	15,902	13,532	3,710	34,291
\$40–\$50	13,082	12,232	4,342	46,655
\$50–\$75	19,829	19,533	10,219	116,354
\$75–\$100	10,042	9,993	7,268	102,779
\$100–\$200	8,461	8,449	7,222	173,919
\$200 and over	2,527	2,524	2,309	319,360
<b>Total</b>	<b>138,829</b>	<b>89,410</b>	<b>39,121</b>	<b>795,530</b>

[1] Tax law as in effect on January 1, 1999, is applied to the 1999 level and sources of income and their distribution among taxpayers.

[2] The income concept used to place tax returns into classes is adjusted gross income plus: (1) tax-exempt interest; (2) employer contributions for health plans and life insurance; (3) employer share of FICA tax, (4) workers' compensation; (5) nontaxable Social Security benefits; (6) insurance value of Medicare benefits; (7) alternative minimum tax preference items; and (8) excluded income of U.S. citizens living abroad.

[3] Includes filing and nonfiling units. Filing units include all taxable and nontaxable returns. Nonfiling units include individuals with income that is exempt from Federal income taxation (e.g., transfer payments, interest from tax-exempt bonds, etc.). Excludes individuals who are dependents of other taxpayers and taxpayers with negative income.

Note.—Money amounts in millions of dollars, returns in thousands. Detail may not add to total due to rounding.

Source: Joint Committee on Taxation.