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**Percent of Tax Filers by Marginal Tax Rate, Selected Years, 1985-2009<sup>1</sup>**

1985		1989		1992		1996		2000		2001		2002	
Rate <sup>2</sup>	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
0	15.4	0	17.8	0	20.4	0	19.7	0	18.8	0	20.0	0	21.4
11-12	12.3											10 <sup>5</sup>	18.3
14-18	33.4	15	57.8	15	57.6	15	56.6	15 <sup>3</sup>	53.9	15 <sup>4</sup>	53.6	15	35.4
20-28	26.1	28	20.6	28	19.0	28	19.7	28 <sup>3</sup>	22.3	27.5 <sup>4</sup>	21.5	27 <sup>5</sup>	20.4
30-33	6.7	33	2.8	31	3.0	31	2.2	31	3.0	30.5 <sup>4</sup>	3.0	30 <sup>5</sup>	2.7
34-38	3.7	28	0.7			36	0.9	36	1.2	35.5	1.1	35	1.0
42-50	2.4					39.6	0.5	39.6	0.7	39.1	0.6	38.6	0.6
≤16	<b>42.0</b>		<b>75.6</b>		<b>78.0</b>		<b>76.3</b>		<b>72.7</b>		<b>73.6</b>		<b>75.1</b>
2003		2004		2005		2006		2007		2008		2009	
Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
0	22.3	0	22.3	0	22.4	0	22.9	0	22.7	0	24.8	0	26.4
10 <sup>6</sup>	20.4	10 <sup>6</sup>	19.9	10 <sup>6</sup>	19.9	10 <sup>7</sup>	19.5	10 <sup>7</sup>	19.7	10 <sup>7</sup>	18.4	10 <sup>7</sup>	19.1
15	36.4	15	36.7	15	36.7	15	36.1	15	36.0	15	35.2	15	34.8
25 <sup>6</sup>	16.7	25 <sup>6</sup>	16.7	25 <sup>6</sup>	16.4	25	16.4	25	16.4	25	16.5	25	15.4
28	2.6	28	2.7	28	2.8	28	3.0	28	3.0	28	3.0	28	2.6
33	1.0	33	1.0	33	1.1	33	1.1	33	1.2	33	1.2	33	1.0
35	0.6	35	0.6	35	0.7	35	0.7	35	0.7	35	0.7	35	0.6
≤16	<b>79.0</b>		<b>78.9</b>		<b>78.9</b>		<b>78.5</b>		<b>78.4</b>		<b>78.4</b>		<b>80.3</b>

<sup>1</sup> Marginal tax rate is the highest income tax rate that applies to taxable income before income tax credits.

<sup>2</sup> There were 25 marginal tax rates in 1985.

<sup>3</sup> In 2000, tax returns with only capital gains taxed at 10 percent rate were combined with the 15-percent category, and 20 and 25 percent gains were combined with the 28-percent category.

<sup>4</sup> In 2001, 8 and 10 percent gains were combined with the 15-percent category, 20 and 25 percent gains were combined with the 27.5-percent category, and 28 percent gains were combined with the 30.5-percent category.

<sup>5</sup> In 2002, 8 percent gains were combined with the 10-percent category, 20 and 25 percent gains were combined with the 27-percent category, and 28 percent gains were combined with the 30-percent category.

<sup>6</sup> From 2003 to 2005, 5 and 8 percent gains were combined with the 10-percent category, and 20 percent gains were combined with the 25-percent

<sup>7</sup> From 2006 to 2009, 5 percent gains were combined with the 10-percent category.

Source: Internal Revenue Service, Statistics of Income, Individual Income Tax Returns, Publication 1304.