

All Individual Income Tax Returns: Sources of Income and Tax Items, Tax Years 1913-2017

(All figures are estimates based on samples—number of returns are in thousands, money amounts are in millions of current dollars)

Tax year	Number of returns	Total income	Major sources of income						Income tax before credits	Total tax liability	Alternative minimum tax
			Salaries and wages	Interest	Dividends	Business net income less loss [1]	Net capital gain less loss	All other income			
1913	358	3,900	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	28	28	N/A
1914	358	4,000	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	41	41	N/A
1915	337	4,600	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	68	68	N/A
1916	437	6,299	1,851	667	2,136	2,637	N/A	-992	173	173	N/A
1917	3,473	13,652	3,648	936	2,849	3,640	N/A	2,579	795	795	N/A
1918	4,425	15,925	8,267	1,403	2,469	4,339	N/A	-553	1,128	1,128	N/A
1919	5,333	19,859	10,756	1,500	2,454	5,709	N/A	-560	1,270	1,270	N/A
1920	7,260	23,736	15,323	1,709	2,736	4,922	N/A	-954	1,075	1,075	N/A
1921	6,662	19,577	13,814	1,690	2,477	3,707	462	-2,572	719	719	N/A
1922	6,787	21,761	13,694	1,738	2,664	4,267	742	-1,344	861	861	N/A
1923	7,698	25,313	14,193	2,183	3,120	6,399	866	-1,448	662	662	N/A
1924	7,370	26,189	13,618	2,281	3,251	6,565	1,124	-650	735	704	N/A
1925	4,171	22,337	9,742	1,814	3,465	5,516	940	860	759	735	N/A
1926	4,138	22,442	9,984	1,936	4,012	5,306	1,287	-93	757	732	N/A
1927	4,102	23,854	10,218	2,026	4,255	5,043	1,585	727	856	830	N/A
1928	4,144	27,338	10,945	2,143	4,440	5,223	1,708	2,879	1,199	1,164	N/A
1929	4,133	26,692	11,373	2,210	5,081	5,282	1,341	1,405	1,024	1,002	N/A
1930	3,852	17,047	10,206	1,940	4,632	3,101	676	-3,508	502	477	N/A
1931	3,411	12,221	8,631	1,337	3,600	2,016	990	-4,353	264	246	N/A
1932	4,083	10,671	8,356	1,307	2,189	1,229	325	-2,735	330	330	N/A
1933	3,892	11,473	7,565	1,106	1,711	1,746	232	-887	374	374	N/A
1934	4,198	14,957	8,681	995	2,041	2,125	18	1,097	511	511	N/A
1935	4,670	17,193	9,972	98	2,288	2,387	363	2,085	657	657	N/A
1936	5,486	21,773	11,718	955	3,228	3,210	852	1,810	1,214	1,214	N/A
1937	6,350	24,120	14,206	856	3,248	3,359	158	2,293	1,142	1,142	N/A
1938	6,251	21,436	13,307	823	2,212	3,120	-176	2,150	766	766	N/A
1939	7,652	25,363	16,491	832	2,544	3,674	321	1,501	929	929	N/A
1940	14,711	40,155	27,707	1,003	2,999	5,407	332	2,707	1,496	1,496	N/A
1941	25,870	63,433	47,140	1,029	3,299	8,455	430	3,080	3,908	3,908	N/A
1942	36,619	85,780	65,617	982	2,833	12,833	112	3,403	8,927	8,927	N/A
1943	43,722	106,555	82,755	886	2,780	15,717	595	3,822	14,590	14,590	N/A
1944	47,111	116,465	91,125	[2] n.a.	[2] 3,924	17,250	917	3,249	16,224	16,216	N/A
1945	49,932	120,009	91,700	[2] n.a.	[2] 3,925	19,003	2,114	3,267	17,061	17,050	N/A
1946	52,817	134,083	99,174	1,067	3,674	23,267	3,068	3,833	16,091	16,076	N/A
1947	55,099	149,736	114,804	1,125	4,295	23,295	2,154	4,063	18,092	18,076	N/A
1948	52,072	163,516	125,881	1,293	4,971	24,506	2,201	4,664	15,442	15,442	N/A
1949	51,814	160,574	124,883	1,528	5,246	21,705	1,604	5,608	14,538	14,538	N/A
1950	53,060	179,148	139,073	1,595	6,157	23,429	2,927	5,967	18,375	18,375	N/A
1951	55,447	202,337	160,482	1,702	6,056	24,878	2,997	6,222	24,439	24,439	N/A
1952	56,529	215,290	174,339	1,847	5,860	24,754	2,470	6,020	27,822	28,020	N/A
1953	57,838	228,708	187,734	2,043	5,828	24,951	2,075	6,077	29,450	29,657	N/A
1954	56,747	229,573	185,953	2,370	7,048	25,452	3,352	5,398	26,873	26,967	N/A
1955	58,250	248,974	200,712	2,584	7,851	27,454	4,751	5,622	29,982	30,077	N/A
1956	59,197	268,268	215,618	2,872	8,606	30,137	4,553	6,482	33,134	33,265	N/A
1957	59,825	280,895	228,077	3,319	9,124	29,698	3,485	7,192	34,816	34,975	N/A
1958	59,085	281,777	227,551	3,659	9,741	29,906	4,330	6,590	34,755	34,925	N/A
1959	60,271	305,772	247,370	4,395	9,356	30,994	6,275	7,382	39,092	39,347	N/A
1960	61,028	316,141	257,918	5,057	9,530	30,038	5,300	8,298	39,909	40,298	N/A
1961	61,499	330,617	266,902	5,683	9,890	31,578	7,621	8,943	42,714	43,066	N/A
1962	62,712	349,484	283,373	7,155	10,640	33,269	5,771	9,276	45,691	45,790	N/A
1963	63,943	369,675	299,443	9,212	11,452	33,184	6,449	9,935	49,117	49,216	N/A
1964	65,376	399,539	323,266	10,125	11,917	35,358	7,939	10,934	47,896	48,185	N/A
1965	67,596	432,344	347,150	11,296	12,961	38,559	10,180	12,198	50,144	50,632	N/A
1966	70,160	472,132	381,067	13,225	13,998	40,984	9,941	12,917	56,773	51,627	N/A
1967	71,651	509,151	411,646	14,899	14,202	42,280	13,682	12,442	63,655	64,525	N/A
1968	73,729	559,760	451,505	16,782	15,222	45,503	17,990	12,758	77,440	78,419	N/A
1969	75,834	603,546	498,865	19,626	15,740	45,842	14,853	8,620	87,336	88,524	N/A
1970	74,280	639,358	531,884	22,021	15,807	44,242	9,007	16,397	84,156	85,767	122
1971	74,576	682,467	564,967	24,731	15,671	45,029	13,155	18,914	85,942	87,469	169
1972	77,573	755,540	622,599	27,400	16,794	49,616	17,076	22,055	94,442	95,949	216
1973	80,693	837,813	687,179	32,174	18,734	56,489	16,672	26,565	109,394	111,175	182
1974	83,340	918,626	758,628	39,543	20,887	55,055	13,470	31,043	125,079	127,003	143
1975	82,229	962,887	795,399	43,434	21,892	53,736	14,072	34,354	127,432	127,939	144
1976	84,670	1,070,180	880,998	48,588	24,461	59,637	18,562	37,934	144,186	145,749	1,000
1977	86,635	1,177,821	969,403	54,603	27,020	63,271	20,777	42,747	162,587	164,024	1,323
1978	89,772	1,324,811	1,090,292	61,223	30,206	75,156	23,231	44,703	193,555	193,185	1,514
1979	92,694	1,490,173	1,229,251	73,875	33,483	69,013	28,448	56,103	220,099	220,100	1,175
1980	93,902	1,642,346	1,349,843	102,009	38,761	64,558	29,680	57,515	256,294	256,251	1,263
1981	95,396	1,804,046	1,486,100	140,559	48,161	52,934	30,819	45,473	290,207	291,127	1,827
1982	95,337	1,917,023	1,564,995	157,021	54,045	48,815	34,404	57,743	283,932	284,708	1,069
1983	96,321	2,023,983	1,644,573	153,805	48,557	59,832	49,408	67,808	279,842	282,318	2,521
1984	99,439	2,229,649	1,807,138	176,369	48,641	68,498	54,519	74,484	306,686	312,534	4,490
1985	101,660	2,401,034	1,928,201	182,109	55,046	76,246	68,278	91,154	332,165	338,765	3,792
1986	103,045	2,580,689	2,031,026	167,640	61,623	84,564	132,842	102,994	367,592	381,224	6,713
1987	106,996	2,803,941	2,163,906	168,966	66,791	129,775	137,399	137,104	373,857	384,538	1,675
1988	109,708	3,111,222	2,337,984	186,982	77,330	183,403	152,841	172,682	418,889	430,733	1,028
1989	112,136	3,280,931	2,449,531	220,016	81,309	195,830	145,631	188,614	438,240	451,873	831
1990	113,717	3,439,402	2,599,401	227,084	80,169	208,452	113,159	211,137	453,128	468,631	830
1991	114,730	3,499,250	2,674,261	209,411	77,284	205,054	102,776	230,464	454,503	471,083	1,213
1992	113,605	3,664,594	2,805,703	162,343	77,926	241,654	118,230	258,738	482,631	500,020	1,357
1993	114,602	3,759,964	2,892,120	131,141	79,729	248,573	144,172	264,229	508,894	526,819	2,053
1994	115,943	3,946,621	3,026,778	126,169	82,410	280,589	142,288	288,387	541,571	561,042	2,212
1995	118,218	4,230,493	3,201,457	154,781	94,592	295,096	170,415	314,152	596,169	615,806	2,291
1996	120,351	4,578,621	3,376,872	165,673	104,255	323,684	251,817	356,320	666,724	687,38	

18-Jul-19

All Individual Income Tax Returns: Sources of Income and Tax Items, Tax Years 1913-2016, in 2016 Constant Dollars [1]

(All figures are estimates based on samples--number of returns are in thousands, money amounts are in millions of constant dollars)

Tax year	Number of returns	Total income	Major sources of income						Income tax before credits	Total tax liability
			Salaries and wages	Interest	Dividends	Business net income less loss [2]	Net capital gain less loss	All other income		
1913	358	7,639	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	55	55
1914	358	7,833	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	80	80
1915	337	9,006	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	133	133
1916	437	12,312	3,618	1,304	4,175	5,154	N/A	-1,939	338	338
1917	3,473	26,574	7,101	1,822	5,546	7,085	N/A	5,020	1,548	1,548
1918	4,425	30,852	16,016	2,718	4,783	8,406	N/A	-1,071	2,185	2,185
1919	5,333	38,284	20,735	2,892	4,731	11,006	N/A	-1,080	2,448	2,448
1920	7,260	45,490	29,366	3,275	5,244	9,433	N/A	-1,828	2,060	2,060
1921	6,662	37,698	26,599	3,254	4,770	7,138	890	-4,953	1,385	1,385
1922	6,787	42,003	26,432	3,355	5,142	8,236	1,432	-2,594	1,662	1,662
1923	7,698	48,828	27,378	4,211	6,018	12,343	1,670	-2,793	1,277	1,277
1924	7,370	50,509	26,264	4,399	6,270	12,662	2,168	-1,254	1,418	1,358
1925	4,171	43,041	18,772	3,495	6,677	10,629	1,811	1,657	1,463	1,416
1926	4,138	43,229	19,251	3,729	7,728	10,221	2,479	-179	1,458	1,410
1927	4,102	45,983	19,697	3,905	8,202	9,721	3,055	1,401	1,650	1,600
1928	4,144	52,722	21,108	4,133	8,563	10,073	3,294	5,552	2,312	2,245
1929	4,133	51,476	21,933	4,262	9,799	10,186	2,586	2,710	1,975	1,932
1930	3,852	32,908	19,702	3,745	8,942	5,986	1,305	-6,772	969	921
1931	3,411	23,668	16,715	2,589	6,972	3,904	1,917	-8,430	511	476
1932	4,083	20,735	16,237	2,540	4,254	2,388	632	-5,315	641	641
1933	3,892	22,328	14,722	2,152	3,330	3,398	451	-1,726	728	728
1934	4,198	29,080	16,878	1,935	3,968	4,132	35	2,133	994	994
1935	4,670	33,403	19,374	190	4,445	4,637	705	4,051	1,276	1,276
1936	5,486	42,288	22,759	1,855	6,269	6,235	1,655	3,515	2,358	2,358
1937	6,350	46,795	27,561	1,661	6,301	6,517	307	4,449	2,216	2,216
1938	6,251	41,613	25,833	1,598	4,294	6,057	-342	4,174	1,487	1,487
1939	7,652	49,256	32,026	1,616	4,941	7,135	623	2,915	1,804	1,804
1940	14,711	77,966	53,797	1,947	5,823	10,498	645	5,256	2,905	2,905
1941	25,870	122,974	91,388	1,995	6,396	16,391	834	5,971	7,576	7,576
1942	36,619	165,722	126,769	1,897	5,473	24,793	216	6,574	17,246	17,246
1943	43,722	205,426	159,542	1,708	5,360	30,301	1,147	7,368	28,128	28,128
1944	47,111	224,394	175,571	[2] n.a.	7,565	33,236	1,767	6,260	31,259	31,243
1945	49,932	231,022	176,526	[2] n.a.	7,562	36,581	4,070	6,289	32,843	32,822
1946	52,817	257,263	190,283	2,047	7,049	44,642	5,887	7,354	30,874	30,845
1947	55,099	285,544	218,929	2,145	8,190	44,423	4,108	7,748	34,501	34,471
1948	52,072	310,653	239,152	2,456	9,444	46,557	4,182	8,861	29,337	29,337
1949	51,814	305,219	237,378	2,904	9,972	41,257	3,049	10,660	27,634	27,634
1950	53,060	340,332	264,200	3,030	11,697	44,509	5,560	11,336	34,907	34,907
1951	55,447	382,790	303,607	3,220	11,457	47,065	5,670	11,771	46,235	46,235
1952	56,529	406,764	329,392	3,490	11,072	46,770	4,667	11,374	52,566	52,940
1953	57,838	431,909	354,531	3,858	11,006	47,119	3,919	11,476	55,616	56,007
1954	56,747	433,463	351,103	4,475	13,308	48,057	6,329	10,192	50,740	50,917
1955	58,250	470,173	379,033	4,880	14,826	51,845	8,972	10,617	56,619	56,799
1956	59,197	506,152	406,815	5,419	16,237	56,861	8,590	12,230	62,515	62,762
1957	59,825	528,913	429,459	6,250	17,180	55,920	6,562	13,542	65,557	65,856
1958	59,085	529,673	427,741	6,878	18,311	56,216	8,139	12,388	65,331	65,651
1959	60,271	574,407	464,696	8,256	17,576	58,224	11,788	13,867	73,436	73,915
1960	61,028	593,325	484,054	9,491	17,886	56,375	9,947	15,573	74,900	75,630
1961	61,499	620,057	500,563	10,658	18,548	59,223	14,293	16,772	80,108	80,768
1962	62,712	654,920	531,030	13,408	19,939	62,345	10,815	17,383	85,623	85,809
1963	63,943	692,179	560,677	17,249	21,443	62,134	12,075	18,602	91,967	92,152
1964	65,376	747,445	604,756	18,942	22,294	66,147	14,852	20,455	89,602	90,143
1965	67,596	807,930	648,726	21,109	24,220	72,056	19,024	22,795	93,705	94,617
1966	70,160	880,413	710,599	24,661	26,103	76,425	18,538	24,087	105,868	96,272
1967	71,651	947,536	766,078	27,727	26,430	78,684	25,462	23,155	118,463	120,082
1968	73,729	1,038,396	837,575	31,132	28,238	84,411	33,373	23,667	143,657	145,473
1969	75,834	1,114,844	921,482	36,252	29,074	84,677	27,436	15,922	161,323	163,518
1970	74,280	1,175,290	977,727	40,480	29,057	81,327	16,557	30,142	154,698	157,660
1971	74,576	1,249,795	1,034,618	45,290	28,698	82,461	24,091	34,637	157,385	160,181
1972	77,573	1,379,442	1,136,722	50,026	30,662	90,587	31,177	40,267	172,429	175,181
1973	80,693	1,520,635	1,247,234	58,396	34,002	102,528	30,260	48,216	198,551	201,783
1974	83,340	1,648,525	1,361,399	70,962	37,483	98,799	24,173	55,708	224,461	227,914

Tax year	Number of returns	Total income	Major sources of income						Income tax before credits	Total tax liability
			Salaries and wages	Interest	Dividends	Business net income less loss [2]	Net capital gain less loss	All other income		
1975	82,229	1,709,866	1,412,446	77,129	38,875	95,423	24,989	61,005	226,290	227,190
1976	84,670	1,886,609	1,553,102	85,655	43,122	105,133	32,723	66,873	254,184	256,939
1977	86,635	2,058,210	1,694,005	95,417	47,217	110,564	36,307	74,699	284,116	286,627
1978	89,772	2,289,542	1,884,245	105,806	52,202	129,885	40,148	77,256	334,502	333,863
1979	92,694	2,529,737	2,086,793	125,411	56,841	117,157	48,294	95,241	373,643	373,645
1980	93,902	2,720,780	2,236,207	168,992	64,213	106,950	49,136	95,282	424,587	424,516
1981	95,396	2,924,642	2,409,202	227,868	78,077	85,814	49,962	73,719	470,471	471,963
1982	95,337	3,063,266	2,500,750	250,908	86,360	78,003	54,975	92,269	453,703	454,943
1983	96,321	3,208,038	2,606,669	243,783	76,963	94,834	78,312	107,477	443,553	447,478
1984	99,439	3,494,229	2,832,085	276,399	76,229	107,348	85,440	116,729	480,628	489,793
1985	101,660	3,725,970	2,992,219	282,600	85,421	118,320	105,955	141,455	515,460	525,702
1986	103,045	3,982,809	3,134,507	258,721	95,104	130,509	205,017	158,952	567,309	583,348
1987	106,996	4,280,431	3,303,368	257,940	101,962	198,111	209,750	209,300	570,721	587,027
1988	109,708	4,689,457	3,523,977	281,833	116,557	276,438	230,373	260,279	631,380	649,232
1989	112,136	4,867,220	3,633,849	326,391	120,621	290,511	216,042	279,807	650,124	670,348
1990	113,717	5,006,416	3,783,705	330,545	116,695	303,424	164,715	307,332	659,576	682,142
1991	114,730	5,012,857	3,831,017	299,992	110,713	293,750	147,232	330,152	651,099	674,851
1992	113,605	5,186,737	3,971,093	229,775	110,294	342,029	167,339	366,209	683,099	707,711
1993	114,602	5,256,837	4,043,497	183,349	111,470	347,532	201,568	369,421	711,489	736,550
1994	115,943	5,455,865	4,184,261	174,418	113,925	387,890	196,701	398,670	748,675	775,592
1995	118,218	5,774,997	4,370,272	211,290	129,126	402,832	232,632	428,845	813,823	840,630
1996	120,351	6,165,012	4,546,883	223,075	140,377	435,833	339,066	479,777	897,729	925,477
1997	122,422	6,678,506	4,810,849	228,567	160,400	472,661	474,018	532,010	984,399	1,014,718
1998	124,771	7,221,583	5,124,463	235,547	156,491	514,796	589,196	601,090	1,074,577	1,085,580
1999	127,075	7,721,043	5,396,837	229,424	172,995	547,831	708,819	665,136	1,184,259	1,191,640
2000	129,374	8,238,900	5,715,130	255,635	188,515	547,353	808,684	723,583	1,305,888	1,304,928
2001	130,255	7,865,268	5,762,434	250,149	150,880	557,764	412,157	731,883	1,178,390	1,168,125
2002	130,076	7,641,753	5,702,091	186,362	129,107	573,688	298,616	751,889	1,046,508	1,044,097
2003	130,424	7,764,680	5,735,790	156,856	142,030	596,673	363,094	770,237	974,496	971,508
2004	132,226	8,353,818	5,970,198	152,201	178,117	683,179	574,557	795,566	1,072,717	1,060,183
2005	134,373	8,935,151	6,115,906	192,696	197,499	797,233	792,472	839,346	1,174,626	1,162,890
2006	138,395	9,448,325	6,344,796	258,354	231,269	820,168	904,223	889,516	1,256,177	1,243,437
2007	142,979	10,009,873	6,637,397	304,541	269,315	788,954	1,031,187	978,478	1,340,073	1,324,285
2008	142,451	9,113,381	6,563,152	246,275	241,907	696,171	517,576	848,302	1,220,872	1,191,237
2009	140,494	8,435,767	6,312,739	185,830	180,806	652,701	256,120	847,571	1,079,603	1,007,657
2010	142,892	8,828,995	6,371,249	152,380	200,326	722,263	397,740	985,037	1,162,681	1,088,741
2011	145,370	8,899,884	6,435,556	127,652	206,828	752,825	400,708	976,315	1,189,352	1,159,410
2012	144,928	9,634,804	6,574,756	116,640	213,270	875,609	649,912	1,204,617	1,315,664	1,289,263
2013	147,351	9,504,741	6,665,592	103,605	162,712	858,175	504,003	1,210,653	1,331,150	1,333,348
2014	148,607	10,051,366	6,877,419	95,174	195,071	913,330	708,170	1,262,202	1,451,058	1,464,076
2015	150,493	10,489,480	7,200,832	97,076	205,719	972,789	715,317	1,297,747	1,532,636	1,548,619
2016	150,272	10,379,352	7,217,426	96,640	202,034	956,748	620,975	1,285,530	1,501,976	1,517,277
2017	152,903	11,234,592	7,732,208	108,220	221,272	1,047,604	871,925	1,253,363	1,693,216	1,716,947

n.a. - Not available.

N/A - Not applicable.

[1] Based upon the Consumer Price Index as published by the U.S. Department of Labor, Bureau of Labor Statistics.

[2] Business net income less loss is sole proprietorship (Schedule C) plus partnership and s-corporation income less loss (Schedule E).

[3] For 1944 and 1945 the total amounts for interest and dividend income were combined in the SOI reports and shown as dividend income.

Notes: Detail may not add to totals because of rounding. Data from 1913-1981 are taken directly from Paris, David and Hilgert, Cecelia, "70th Year of Individual Income and Tax Statistics, 1913-1982", Statistics of Income Bulletin, Winter 1983-1984, Volume 3, Number 3. Data for 1982-2016 are from Statistics of Income -- Individual Income Tax Returns (IRS Publication 1304), various years.

Source: IRS, Statistics of Income Division, various years.