

2015 Effective Tax Rate by Adjusted Gross Income Percentile

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Average tax rate |
|-------------------------------|-------------------|-----------------------------|-------------------------|------------------|
| | | Total Adjusted Gross Income | Total tax after credits | |
| All returns, total | 141,204,625 | \$10,142,620,000 | \$1,454,325,000 | 14.34% |
| Top 0.001 percent | 1,412 | \$214,647,000 | \$51,375,000 | 23.93% |
| Top 0.01 percent | 14,120 | \$495,201,000 | \$127,236,000 | 25.69% |
| Top 0.1 percent | 141,205 | \$1,033,473,000 | \$283,577,000 | 27.44% |
| Top 1 percent | 1,412,046 | \$2,094,906,000 | \$567,697,000 | 27.10% |
| Top 2 percent | 2,824,093 | \$2,636,987,000 | \$688,137,000 | 26.10% |
| Top 3 percent | 4,236,139 | \$3,034,889,000 | \$763,764,000 | 25.17% |
| Top 4 percent | 5,648,185 | \$3,366,920,000 | \$820,335,000 | 24.36% |
| Top 5 percent | 7,060,231 | \$3,658,556,000 | \$866,447,000 | 23.68% |
| Top 10 percent | 14,120,463 | \$4,803,327,000 | \$1,026,601,000 | 21.37% |
| Top 20 percent | 28,240,925 | \$6,389,094,000 | \$1,201,501,000 | 18.81% |
| Top 25 percent | 35,301,156 | \$6,997,737,000 | \$1,259,698,000 | 18.00% |
| Top 30 percent | 42,361,388 | \$7,519,683,000 | \$1,306,271,000 | 17.37% |
| Top 40 percent | 56,481,850 | \$8,360,826,000 | \$1,373,073,000 | 16.42% |
| Top 50 percent | 70,602,313 | \$8,998,075,000 | \$1,413,200,000 | 15.71% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals in this year exclude dependent returns.

Source: SOI Tax Stats - Individual Statistical Tables by Tax Rate and Income Percentile

<https://www.irs.gov/statistics/soi-tax-stats-individual-statistical-tables-by-tax-rate-and-income-percentile>

2015 Effective Tax Rate by Adjusted Gross Income Percentile

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| Size of adjusted gross income | Number of returns | Amount | | Average tax rate |
|-------------------------------|-------------------|-----------------------------|-------------------------|------------------|
| | | Total Adjusted Gross Income | Total tax after credits | |
| All returns, total | 124,673,055 | \$7,365,689,000 | \$931,693,000 | 12.65% |
| Top 0.001 percent | 1,247 | \$143,370,000 | \$27,171,000 | 18.95% |
| Top 0.01 percent | 12,467 | \$362,581,000 | \$75,151,000 | 20.73% |
| Top 0.1 percent | 124,673 | \$783,762,000 | \$176,152,000 | 22.48% |
| Top 1 percent | 1,246,731 | \$1,560,659,000 | \$361,264,000 | 23.15% |
| Top 2 percent | 2,493,461 | \$1,932,055,000 | \$437,452,000 | 22.64% |
| Top 3 percent | 3,740,192 | \$2,202,354,000 | \$485,042,000 | 22.02% |
| Top 4 percent | 4,986,922 | \$2,426,492,000 | \$520,483,000 | 21.45% |
| Top 5 percent | 6,233,653 | \$2,623,077,000 | \$549,068,000 | 20.93% |
| Top 10 percent | 12,467,306 | \$3,400,596,000 | \$647,115,000 | 19.03% |
| Top 20 percent | 24,934,611 | \$4,506,197,000 | \$755,252,000 | 16.76% |
| Top 25 percent | 31,168,264 | \$4,940,249,000 | \$792,545,000 | 16.04% |
| Top 30 percent | 37,401,917 | \$5,317,903,000 | \$823,488,000 | 15.49% |
| Top 40 percent | 49,869,222 | \$5,936,944,000 | \$869,272,000 | 14.64% |
| Top 50 percent | 62,336,528 | \$6,412,897,000 | \$898,262,000 | 14.01% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals in this year exclude dependent returns.

Source: SOI Tax Stats - Individual Statistical Tables by Tax Rate and Income Percentile

<https://www.irs.gov/statistics/soi-tax-stats-individual-statistical-tables-by-tax-rate-and-income-percentile>

1995 Effective Tax Rate by size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Top AGI percentile | Effective tax rate of top AGI percentiles [1] |
|-------------------------------|-------------------|-----------------------------|-------------------------|--------------------|---|
| | | Total Adjusted Gross Income | Total tax after credits | | |
| All returns, total | 118,218,327 | \$4,189,353,615 | \$586,128,456 | 100.00% | 13.99% |
| No adjusted gross income | 944,141 | -\$55,253,648 | \$189 | 100.00% | 13.99% |
| \$1,000 under \$1,000 | 2,259,680 | \$1,399,859 | \$10,880 | 99.20% | 13.81% |
| \$1,000 under \$2,000 | 3,281,917 | \$4,907,565 | \$66,212 | 97.29% | 13.81% |
| \$2,000 under \$3,000 | 3,244,152 | \$8,073,968 | \$90,393 | 94.51% | 13.83% |
| \$3,000 under \$4,000 | 3,102,146 | \$10,831,272 | \$83,410 | 91.77% | 13.85% |
| \$4,000 under \$5,000 | 2,758,236 | \$12,392,164 | \$138,702 | 89.15% | 13.89% |
| \$5,000 under \$6,000 | 2,843,228 | \$15,617,213 | \$180,458 | 86.81% | 13.92% |
| \$6,000 under \$7,000 | 2,836,728 | \$18,384,631 | \$252,047 | 84.41% | 13.97% |
| \$7,000 under \$8,000 | 2,666,398 | \$19,995,197 | \$348,151 | 82.01% | 14.03% |
| \$8,000 under \$9,000 | 2,926,266 | \$24,858,323 | \$614,724 | 79.75% | 14.09% |
| \$9,000 under \$10,000 | 2,709,784 | \$25,728,001 | \$700,375 | 77.28% | 14.16% |
| \$10,000 under \$11,000 | 2,662,613 | \$27,943,178 | \$896,242 | 74.98% | 14.23% |
| \$11,000 under \$12,000 | 2,842,422 | \$32,683,014 | \$1,178,195 | 72.73% | 14.30% |
| \$12,000 under \$13,000 | 2,712,855 | \$33,890,484 | \$1,440,776 | 70.33% | 14.39% |
| \$13,000 under \$14,000 | 2,709,586 | \$36,576,058 | \$1,518,791 | 68.03% | 14.47% |
| \$14,000 under \$15,000 | 2,634,612 | \$38,224,709 | \$1,690,606 | 65.74% | 14.57% |
| \$15,000 under \$16,000 | 2,484,031 | \$38,456,927 | \$1,861,784 | 63.51% | 14.67% |
| \$16,000 under \$17,000 | 2,352,658 | \$38,828,889 | \$1,927,138 | 61.41% | 14.77% |
| \$17,000 under \$18,000 | 2,150,465 | \$37,607,117 | \$2,029,238 | 59.42% | 14.86% |
| \$18,000 under \$19,000 | 2,251,825 | \$41,706,026 | \$2,318,312 | 57.60% | 14.96% |
| \$19,000 under \$20,000 | 2,146,654 | \$41,819,365 | \$2,550,444 | 55.70% | 15.06% |
| \$20,000 under \$25,000 | 9,970,099 | \$223,400,219 | \$16,144,786 | 53.88% | 15.16% |
| \$25,000 under \$30,000 | 7,847,862 | \$215,200,244 | \$18,519,010 | 45.45% | 15.67% |
| \$30,000 under \$40,000 | 12,380,339 | \$430,490,242 | \$42,398,645 | 38.81% | 16.13% |
| \$40,000 under \$50,000 | 9,098,760 | \$406,638,597 | \$43,620,013 | 28.34% | 17.07% |
| \$50,000 under \$75,000 | 13,679,023 | \$828,349,278 | \$100,199,611 | 20.64% | 18.12% |
| \$75,000 under \$100,000 | 5,374,489 | \$458,505,650 | \$67,597,440 | 9.07% | 21.18% |
| \$100,000 under \$200,000 | 4,074,852 | \$532,030,480 | \$96,826,299 | 4.52% | 23.70% |
| \$200,000 under \$500,000 | 1,007,136 | \$292,117,517 | \$73,864,680 | 1.08% | 28.27% |
| \$500,000 under \$1,000,000 | 178,374 | \$120,347,093 | \$36,001,727 | 0.22% | 30.77% |
| \$1,000,000 or more | 86,998 | \$227,582,987 | \$71,059,179 | 0.07% | 31.22% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals include dependent returns.

Source: TPC calculations and IRS, 1995 Publication 1304, Statistics of Income, Table 1.2

<https://www.irs.gov/pub/irs-soi/95inar.pdf>

1985 Effective Tax Rate by size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Top AGI percentile | Effective tax rate of top AGI percentiles [1] |
|-------------------------------|-------------------|-----------------------------|-------------------------|--------------------|---|
| | | Total Adjusted Gross Income | Total tax after credits | | |
| All returns, total | 101,660,287 | \$2,305,951,483 | \$321,917,289 | 100.00% | 13.96% |
| No adjusted gross income | 1,034,803 | -\$38,037,339 | \$1,192 | 100.00% | 15.29% |
| \$1 under \$1,000 | 2,257,204 | \$1,296,383 | - | 98.98% | 15.04% |
| \$1,000 under \$2,000 | 3,317,491 | \$4,976,625 | \$9,351 | 96.76% | 15.05% |
| \$2,000 under \$3,000 | 3,453,996 | \$8,604,620 | \$26,457 | 93.50% | 15.08% |
| \$3,000 under \$4,000 | 3,322,718 | \$11,628,151 | \$74,216 | 90.10% | 15.13% |
| \$4,000 under \$5,000 | 3,362,763 | \$15,141,718 | \$267,386 | 86.83% | 15.21% |
| \$5,000 under \$6,000 | 3,300,289 | \$18,127,297 | \$492,874 | 83.52% | 15.30% |
| \$6,000 under \$7,000 | 3,270,679 | \$21,229,599 | \$685,831 | 80.28% | 15.40% |
| \$7,000 under \$8,000 | 3,201,650 | \$24,018,999 | \$930,216 | 77.06% | 15.51% |
| \$8,000 under \$9,000 | 3,462,629 | \$29,458,890 | \$1,326,265 | 73.91% | 15.63% |
| \$9,000 under \$10,000 | 3,256,219 | \$30,889,315 | \$1,634,795 | 70.51% | 15.78% |
| \$10,000 under \$11,000 | 2,978,825 | \$31,236,025 | \$2,121,248 | 67.30% | 15.93% |
| \$11,000 under \$12,000 | 2,864,753 | \$32,907,804 | \$2,424,580 | 64.37% | 16.06% |
| \$12,000 under \$13,000 | 2,718,168 | \$33,955,577 | \$2,717,266 | 61.55% | 16.20% |
| \$13,000 under \$14,000 | 2,706,508 | \$36,532,425 | \$3,062,703 | 58.88% | 16.33% |
| \$14,000 under \$15,000 | 2,680,264 | \$38,819,866 | \$3,254,241 | 56.22% | 16.48% |
| \$15,000 under \$16,000 | 2,561,351 | \$39,706,822 | \$3,276,123 | 53.58% | 16.63% |
| \$16,000 under \$17,000 | 2,334,042 | \$38,518,446 | \$3,658,079 | 51.06% | 16.80% |
| \$17,000 under \$18,000 | 2,343,660 | \$41,021,670 | \$3,814,025 | 48.77% | 16.95% |
| \$18,000 under \$19,000 | 2,198,938 | \$40,653,596 | \$4,049,305 | 46.46% | 17.11% |
| \$19,000 under \$20,000 | 2,164,003 | \$42,177,510 | \$30,384,592 | 44.30% | 17.27% |
| \$20,000 under \$25,000 | 8,976,271 | \$200,868,257 | \$22,884,673 | 42.17% | 15.99% |
| \$25,000 under \$30,000 | 7,457,947 | \$204,399,150 | \$49,674,507 | 33.34% | 16.57% |
| \$30,000 under \$40,000 | 11,635,660 | \$402,942,962 | \$42,349,053 | 26.00% | 15.44% |
| \$40,000 under \$50,000 | 6,701,544 | \$297,914,321 | \$55,685,202 | 14.56% | 17.43% |
| \$50,000 under \$75,000 | 5,628,639 | \$333,710,362 | \$21,462,399 | 7.97% | 16.89% |
| \$75,000 under \$100,000 | 1,263,409 | \$107,424,625 | \$21,462,399 | 2.43% | 26.50% |
| \$100,000 under \$200,000 | 909,357 | \$119,200,439 | \$28,736,576 | 1.19% | 29.24% |
| \$200,000 under \$500,000 | 238,088 | \$68,986,276 | \$21,352,126 | 0.29% | 33.72% |
| \$500,000 under \$1,000,000 | 41,107 | \$27,541,427 | \$9,548,206 | 0.06% | 36.55% |
| \$1,000,000 or more | 17,312 | \$40,099,667 | \$15,171,832 | 0.02% | 37.84% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals include dependent returns.

Source: TPC calculations and IRS, 1985 Publication 1304, Statistics of Income, Table 1.1

<https://www.irs.gov/pub/irs-soi/85inar.pdf>

1975 Effective Tax Rate by size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Top AGI percentile | Effective tax rate of top AGI percentiles [1] |
|-------------------------------|-------------------|-----------------------------|-------------------------|--------------------|---|
| | | Total Adjusted Gross Income | Total tax after credits | | |
| All returns, total | 82,229,332 | \$947,784,873 | \$124,382,197 | 100.00% | 13.12% |
| No adjusted gross income | 643,791 | -\$6,304,455 | \$2,990 | 99.99% | 13.12% |
| \$1,000 under \$1,000 | 4,738,778 | \$2,713,830 | | 99.21% | |
| \$1,000 under \$2,000 | 5,407,488 | \$8,072,359 | | 93.44% | |
| \$2,000 under \$3,000 | 5,002,560 | \$12,446,382 | \$49,448 | 86.87% | 13.19% |
| \$3,000 under 4,000 | 4,565,790 | \$15,956,144 | \$351,477 | 80.78% | 13.36% |
| \$4,000 under \$5,000 | 4,534,446 | \$20,491,960 | \$784,699 | 75.23% | 13.55% |
| \$5,000 under \$6,000 | 4,737,247 | \$25,971,457 | \$1,325,214 | 69.72% | 13.77% |
| \$6,000 under \$7,000 | 4,164,112 | \$27,016,960 | \$1,673,426 | 63.96% | 14.03% |
| \$7,000 under \$8,000 | 3,849,630 | \$28,852,746 | \$2,123,266 | 58.89% | 14.28% |
| \$8,000 under \$9,000 | 3,725,148 | \$31,674,144 | \$2,653,145 | 54.21% | 14.53% |
| \$9,000 under \$10,000 | 3,476,777 | \$33,030,353 | \$2,945,364 | 49.68% | 14.78% |
| \$10,000 under \$11,000 | 3,282,636 | \$34,469,130 | \$3,337,948 | 45.45% | 15.04% |
| \$11,000 under \$12,000 | 3,120,493 | \$35,890,291 | \$3,588,272 | 41.46% | 15.30% |
| \$12,000 under \$13,000 | 2,950,537 | \$36,885,639 | \$3,835,968 | 37.66% | 15.58% |
| \$13,000 under \$14,000 | 2,926,377 | \$39,501,373 | \$4,167,884 | 34.08% | 15.88% |
| \$14,000 under \$15,000 | 2,683,637 | \$38,893,332 | \$4,247,324 | 30.52% | 16.23% |
| \$15,000 under \$20,000 | 10,353,534 | \$178,968,121 | \$21,186,689 | 27.25% | 16.59% |
| \$20,000 under \$25,000 | 5,598,117 | \$124,310,576 | \$17,016,200 | 14.66% | 18.81% |
| \$25,000 under \$30,000 | 2,744,255 | \$74,624,652 | \$11,401,797 | 7.86% | 21.28% |
| \$30,000 under \$50,000 | 2,747,618 | \$100,168,142 | \$18,206,952 | 4.52% | 23.70% |
| \$50,000 under \$100,000 | 781,406 | \$51,550,859 | \$13,343,871 | 1.18% | 30.28% |
| \$100,000 under \$200,000 | 152,349 | \$19,918,461 | \$6,824,711 | 0.23% | 37.24% |
| \$200,000 under \$500,000 | 29,193 | \$8,149,944 | \$3,294,709 | 0.04% | 41.91% |
| \$500,000 under \$1,000,000 | 3,289 | \$2,187,947 | \$953,245 | 0.01% | 44.58% |
| \$1,000,000 or more | 1,124 | \$2,344,606 | \$1,067,154 | 0.00% | 45.52% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals include dependent returns.

Source: TPC calculations and IRS, Statistics of Income 1975, Table 1.1

<https://www.irs.gov/pub/irs-soi/75inar.pdf>

1965 Effective Tax Rate by size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Top AGI percentile | Effective tax rate of top AGI percentiles [1] |
|-------------------------------|-------------------|-----------------------------|-------------------------|--------------------|---|
| | | Total Adjusted Gross Income | Total tax after credits | | |
| All returns, total | 67,596,300 | \$409,336,755 | \$49,529,695 | 100.00% | 11.50% |
| No adjusted gross income | 397,372 | \$0 | \$0 | 100.00% | 12.10% |
| Under \$600 | 4,180,301 | \$0 | \$0 | 99.41% | 12.10% |
| \$600 under \$1,000 | 3,206,523 | \$520,544 | \$4,729 | 93.23% | 12.10% |
| \$1,000 under \$2,000 | 7,298,124 | \$6,637,705 | \$328,528 | 88.48% | 12.11% |
| \$2,000 under \$3,000 | 6,128,705 | \$10,866,163 | \$768,744 | 77.69% | 12.23% |
| \$3,000 under \$4,000 | 6,038,731 | \$17,695,255 | \$1,356,103 | 68.62% | 12.37% |
| \$4,000 under \$5,000 | 5,767,595 | \$23,430,970 | \$1,878,785 | 59.69% | 12.59% |
| \$5,000 under \$6,000 | 5,460,768 | \$28,601,687 | \$2,409,293 | 51.16% | 12.90% |
| \$6,000 under \$7,000 | 5,497,614 | \$34,931,252 | \$3,030,288 | 43.08% | 13.30% |
| \$7,000 under \$8,000 | 4,979,631 | \$36,883,159 | \$3,357,284 | 34.94% | 13.86% |
| \$8,000 under \$9,000 | 4,147,888 | \$35,007,018 | \$3,368,062 | 27.58% | 14.56% |
| \$9,000 under \$10,000 | 3,387,836 | \$32,017,000 | \$3,269,180 | 21.44% | 15.37% |
| \$10,000 under \$15,000 | 7,714,561 | \$91,549,811 | \$10,711,983 | 16.43% | 16.27% |
| \$15,000 under \$20,000 | 1,761,926 | \$29,849,530 | \$4,188,905 | 5.02% | 20.85% |
| \$20,000 under \$50,000 | 1,393,802 | \$39,523,750 | \$7,439,877 | 2.41% | 24.16% |
| \$50,000 under \$100,000 | 188,910 | \$12,440,366 | \$3,654,120 | 0.35% | 33.74% |
| \$100,000 under \$500,000 | 43,963 | \$7,164,497 | \$2,752,102 | 0.07% | 39.43% |
| \$500,000 under \$1,000,000 | 1,404 | \$946,146 | \$408,405 | 0.00% | 42.50% |
| \$1,000,000 or more | 646 | \$1,434,327 | \$603,307 | 0.00% | 42.06% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals include dependent returns.

Source: TPC calculations and IRS, Statistics of Income 1965, Table 1

<https://www.irs.gov/pub/irs-soi/65inar.pdf>

1955 Effective Tax Rate by size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Top AGI percentile | Effective tax rate of top AGI percentiles [1] |
|-------------------------------|-------------------|-----------------------------|-------------------------|--------------------|---|
| | | Total Adjusted Gross Income | Total tax after credits | | |
| All returns, total | 57,818,164 | \$249,429,182 | \$29,613,722 | 100.00% | 11.90% |
| Under \$600 | 3,839,333 | \$1,261,713 | - | 100.00% | 11.87% |
| \$600 under \$1,000 | 3,202,710 | \$2,566,114 | \$42,172 | 93.36% | 11.93% |
| \$1,000 under \$1,500 | 4,523,556 | \$5,616,459 | \$216,479 | 87.82% | 12.04% |
| \$1,500 under \$2,000 | 4,125,462 | \$7,212,429 | \$352,948 | 80.00% | 12.23% |
| \$2,000 under \$2,500 | 4,116,843 | \$9,275,007 | \$551,714 | 72.86% | 12.46% |
| \$2,500 under \$3,000 | 4,311,841 | \$11,858,501 | \$793,795 | 65.74% | 12.73% |
| \$3,000 under \$3,500 | 4,329,594 | \$14,065,897 | \$1,067,354 | 58.28% | 13.07% |
| \$3,500 under \$4,000 | 4,335,429 | \$16,254,518 | \$1,314,408 | 50.80% | 13.46% |
| \$4,000 under \$4,500 | 4,169,883 | \$17,713,481 | \$1,503,118 | 43.30% | 13.94% |
| \$4,500 under \$5,000 | 3,838,738 | \$18,217,089 | \$1,626,236 | 36.08% | 14.53% |
| \$5,000 under \$6,000 | 5,862,618 | \$32,061,640 | \$3,076,915 | 29.45% | 15.23% |
| \$6,000 under \$7,000 | 3,871,849 | \$25,020,880 | \$2,712,048 | 19.31% | 16.83% |
| \$7,000 under \$8,000 | 2,400,131 | \$17,897,442 | \$2,122,710 | 12.61% | 18.52% |
| \$8,000 under \$9,000 | 1,412,757 | \$11,940,018 | \$1,531,892 | 8.46% | 20.22% |
| \$9,000 under \$10,000 | 912,095 | \$8,622,218 | \$1,170,459 | 6.01% | 21.72% |
| \$10,000 under \$15,000 | 1,518,296 | \$17,923,575 | \$2,692,340 | 4.44% | 23.13% |
| \$15,000 under \$20,000 | 425,989 | \$7,300,263 | \$1,308,272 | 1.81% | 27.69% |
| \$20,000 under \$25,000 | 210,289 | \$4,683,237 | \$961,080 | 1.07% | 30.59% |
| \$25,000 under \$30,000 | 120,617 | \$3,289,658 | \$745,939 | 0.71% | 32.95% |
| \$30,000 under \$50,000 | 190,707 | \$7,142,830 | \$1,962,136 | 0.50% | 34.98% |
| \$50,000 under \$100,000 | 77,604 | \$5,151,675 | \$1,852,467 | 0.17% | 40.62% |
| \$100,000 under \$150,000 | 12,960 | \$1,549,762 | \$653,397 | 0.04% | 46.14% |
| \$150,000 under \$200,000 | 3,946 | \$675,565 | \$305,830 | 0.02% | 48.34% |
| \$200,000 under \$500,000 | 4,022 | \$1,143,650 | \$549,179 | 0.01% | 49.31% |
| \$500,000 under \$1,000,000 | 628 | \$417,978 | \$209,848 | 0.00% | 50.82% |
| \$1,000,000 or more | 267 | \$567,583 | \$290,986 | 0.00% | 51.27% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals include dependent returns.

Source: TPC calculations and IRS, Statistics of Income, Individual Income Tax Returns for 1955, Table 1

<https://www.irs.gov/pub/irs-soi/55inar.pdf>

1945 Effective Tax Rate by size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Top AGI percentile | Effective tax rate of top AGI percentiles [1] |
|-------------------------------|-------------------|-----------------------------|-------------------------|--------------------|---|
| | | Total Adjusted Gross Income | Total tax after credits | | |
| All returns, total | 49,750,991 | \$120,008,659 | \$17,050,378 | 100.00% | 14.20% |
| Under \$500 | 5,452,051 | \$1,498,401 | - | 100.00% | 14.16% |
| \$500 under \$1,000 | 6,213,141 | \$4,660,978 | \$138,405 | 89.04% | 14.34% |
| \$1,000 under \$1,500 | 7,319,124 | \$9,213,989 | \$575,916 | 76.55% | 14.81% |
| \$1,500 under \$2,000 | 7,175,731 | \$12,537,887 | \$1,071,730 | 61.84% | 15.56% |
| \$2,000 under \$2,500 | 6,348,181 | \$14,236,038 | \$1,344,942 | 47.42% | 16.51% |
| \$2,500 under \$3,000 | 5,252,169 | \$14,394,603 | \$1,424,862 | 34.66% | 17.80% |
| \$3,000 under \$4,000 | 6,737,442 | \$23,142,517 | \$2,569,494 | 24.10% | 19.58% |
| \$4,000 under \$5,000 | 2,612,825 | \$11,541,980 | \$1,507,599 | 10.56% | 24.41% |
| \$5,000 under \$10,000 | 1,885,471 | \$12,273,236 | \$2,119,569 | 5.31% | 28.92% |
| \$10,000 under \$15,000 | 353,346 | \$4,267,146 | \$1,025,393 | 1.52% | 37.42% |
| \$15,000 under \$20,000 | 155,308 | \$2,668,955 | \$775,181 | 0.81% | 41.99% |
| \$20,000 under \$25,000 | 83,229 | \$1,853,715 | \$619,916 | 0.49% | 45.49% |
| \$25,000 under \$50,000 | 120,220 | \$4,052,666 | \$1,659,629 | 0.33% | 48.27% |
| \$50,000 under \$100,000 | 33,495 | \$2,232,799 | \$1,156,298 | 0.09% | 55.77% |
| \$100,000 under \$150,000 | 5,530 | \$661,464 | \$387,962 | 0.02% | 60.92% |
| \$150,000 under \$300,000 | 2,871 | \$569,597 | \$350,103 | 0.01% | 62.32% |
| \$300,000 under \$500,000 | 528 | \$202,032 | \$123,617 | 0.00% | 63.31% |
| \$500,000 under \$1,000,000 | 258 | \$169,744 | \$109,962 | 0.00% | 64.77% |
| \$1,000,000 or more | 71 | \$123,384 | \$79,900 | 0.00% | 64.76% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals include dependent returns.

Source: TPC calculations and IRS, Statistics of Income for 1945, Part 1, Table 1

<https://www.irs.gov/pub/irs-soi/45soireppt1ar.pdf>

1935 Effective Tax Rate by size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | | Top AGI percentile | Effective tax rate of top AGI percentiles [1] |
|-----------------------------------|-------------------|-----------------------------|-------------------------|--------------------|---|
| | | Total Adjusted Gross Income | Total tax after credits | | |
| All returns, total | 4,575,012 | \$14,909,812 | \$657,439 | 100.00% | 4.40% |
| Under \$1,000 (estimated) | 299,594 | \$198,900 | \$125 | 100.00% | 4.37% |
| \$1,000 under \$2,000 (estimated) | 1,777,931 | \$2,534,828 | \$10,058 | 93.45% | 4.43% |
| \$2,000 under \$3,000 (estimated) | 1,123,699 | \$2,831,583 | \$3,911 | 54.59% | 5.27% |
| \$3,000 under \$5,000 (estimated) | 873,673 | \$3,249,107 | \$20,738 | 30.03% | 6.83% |
| \$5,000 under \$10,000 | 339,842 | \$2,283,402 | \$48,728 | 10.93% | 10.13% |
| \$10,000 under \$25,000 | 123,564 | \$1,822,271 | \$103,754 | 3.50% | 14.91% |
| \$25,000 under \$50,000 | 26,029 | \$882,309 | \$106,670 | 0.80% | 23.36% |
| \$50,000 under \$100,000 | 8,033 | \$535,772 | \$112,816 | 0.23% | 32.33% |
| \$100,000 under \$150,000 | 1,395 | \$166,379 | \$54,132 | 0.06% | 42.90% |
| \$150,000 under \$300,000 | 896 | \$179,911 | \$74,039 | 0.03% | 47.16% |
| \$300,000 under \$500,000 | 206 | \$77,907 | \$37,245 | 0.01% | 51.95% |
| \$500,000 under \$1,000,000 | 109 | \$73,811 | \$38,323 | 0.00% | 54.14% |
| \$1,000,000 or more | 41 | \$73,630 | \$41,499 | 0.00% | 56.36% |

[1] Effective tax rate defined as tax after credits as a proportion of adjusted gross income by AGI level and all higher AGI levels.

Note: Detail may not add to totals because of rounding. Totals include dependent returns.

Source: TPC calculations and IRS, Statistics of Income for 1935, Part 1, Table 1

<https://www.irs.gov/pub/irs-soi/35soireppt1ar.pdf>

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SOURCES

SOI reports for each year since 1917 are available online at the following links:

| YEAR | SITE |
|-----------|---|
| 1917-1934 | https://www.irs.gov/pub/irs-soi/34soireppt1ar.pdf |
| 1934-1999 | https://www.irs.gov/statistics/soi-tax-stats-archive-1934-to-1999-tax-information-from-individuals |
| 1996-2017 | https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report |