

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns, by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2017
(All figures are estimates based on samples)

Tax status, effective tax rate	Total			Size of adjusted gross income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more		
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns	152,903,231	100.0	8.2	90,764,878	100.0	0.8	34,466,798	100.0	1.9	19,951,450	100.0	3.4	7,720,105	100.0	18.6
Returns without U.S. income tax	49,156,189	32.1	1.7	47,281,499	52.1	0.8	1,696,581	4.9	4.6	164,860	0.8	13.6	13,249	0.2	6.6
Effective tax rate:															
0 percent	18,392,638	12.0	5.8	17,885,781	19.7	3.4	382,167	1.1	13.9	111,494	0.6	15.2	13,196	0.2	6.6
Under 0 over -10 percent	14,002,144	9.2	0.7	12,653,966	13.9	0.3	** 1,294,759	** 3.8	** 1.6	** 53,366	** 0.3	** 9.9	** 53	** [2]	** 10.2
-10 over -20 percent	4,640,796	3.0	0.1	4,622,667	5.1	0.1	** 18,129	** 0.1	** 0.2	**	**	**	**	**	**
-20 percent and under	12,120,611	7.9	[2]	12,119,085	13.4	[2]	1,525	[2]	4.0	0	0.0	0.0	0	0.0	0.0
Returns with U.S. income tax	103,747,043	67.9	8.7	43,483,379	47.9	0.9	32,770,218	95.1	1.8	19,786,590	99.2	3.4	7,706,856	99.8	18.6
Effective tax rate:															
Under 5 percent	25,493,427	16.7	4.3	19,483,671	21.5	1.5	5,217,396	15.1	3.9	706,237	3.5	13.6	86,123	1.1	16.5
5 under 10 percent	38,969,076	25.5	3.0	20,073,853	22.1	0.5	14,390,159	41.8	1.7	4,359,168	21.8	5.3	145,896	1.9	34.1
10 under 15 percent	24,910,527	16.3	4.4	3,862,924	4.3	0.4	10,315,782	29.9	1.3	9,903,672	49.6	2.8	828,149	10.7	24.8
15 under 20 percent	10,284,514	6.7	11.2	39,625	[2]	44.5	2,833,605	8.2	0.7	4,329,240	21.7	1.9	3,082,045	39.9	19.8
20 under 25 percent	2,627,400	1.7	28.4	13,116	[2]	27.1	10,414	[2]	19.8	480,801	2.4	0.9	2,123,069	27.5	30.3
25 under 30 percent	1,102,678	0.7	11.4	3,258	[2]	16.4	411	[2]	1.3	5,228	[2]	0.9	1,093,781	14.2	11.4
30 under 35 percent	293,218	0.2	6.1	2,098	[2]	2.6	2,331	[2]	0.1	81	[2]	19.5	290,802	3.8	6.1
35 under 40 percent	57,046	[2]	3.0	0	0.0	0.0	0	0.0	0.0	676	[2]	8.7	54,277	0.7	3.0
40 under 60 percent	3,044	[2]	3.6	1,180	[2]	0.5	14	[2]	0.0	446	[2]	6.3	2,460	[2]	3.6
60 under 80 percent	1,293	[2]	49.3	0	0.0	0.0	**	**	**	** 19	** [2]	** 0.1	218	[2]	59.7
80 percent or more	4,820	[2]	8.5	3,655	[2]	0.0	106	[2]	3.9	1,024	[2]	0.7	36	[2]	21.4

Tax status, effective tax rate	Total			Size of expanded income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more		
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns	152,903,231	100.0	8.0	88,293,255	100.0	0.6	36,906,784	100.0	1.8	19,977,277	100.0	3.5	7,725,915	100.0	18.6
Returns without U.S. income tax	49,156,189	32.1	1.4	46,521,710	52.7	0.6	2,393,884	6.5	3.9	218,329	1.1	11.1	22,266	0.3	6.6
Effective tax rate:															
0 percent	18,392,638	12.0	3.3	17,090,931	19.4	1.6	1,108,630	3.0	6.2	171,221	0.9	11.4	21,856	0.3	6.6
Under 0 over -10 percent	14,147,226	9.3	0.7	12,839,148	14.5	0.2	** 1,260,560	** 3.4	** 1.8	47,108	0.2	10.0	** 410	** [2]	** 6.4
-10 over -20 percent	4,797,815	3.1	0.1	4,774,647	5.4	0.1	** 23,169	** 0.1	** 0.2	0	0.0	0.0	**	**	**
-20 percent and under	11,818,510	7.7	[2]	11,816,984	13.4	[2]	1,525	[2]	4.0	0	0.0	0.0	0	0.0	0.0
Returns with U.S. income tax	103,747,043	67.9	8.6	41,771,544	47.3	0.6	34,512,901	93.5	1.7	19,758,948	98.9	3.4	7,703,650	99.7	18.6
Effective tax rate:															
Under 5 percent	26,288,634	17.2	4.2	18,510,352	21.0	1.0	6,976,606	18.9	3.5	695,998	3.5	15.9	105,677	1.4	17.6
5 under 10 percent	38,069,810	24.9	3.1	19,077,330	21.6	0.3	14,475,378	39.2	1.5	4,345,544	21.8	5.6	171,559	2.2	35.4
10 under 15 percent	24,927,790	16.3	4.5	4,121,037	4.7	0.3	10,096,881	27.4	1.1	9,892,572	49.5	2.7	817,300	10.6	26.1
15 under 20 percent	10,351,518	6.8	11.3	40,346	[2]	33.3	2,946,693	8.0	0.6	4,311,225	21.6	1.6	3,053,253	39.5	20.2
20 under 25 percent	2,647,264	1.7	27.8	10,066	[2]	33.3	9,570	[2]	21.1	504,521	2.5	0.7	2,123,107	27.5	29.8
25 under 30 percent	1,101,469	0.7	11.0	3,070	[2]	18.5	3,320	[2]	[2]	5,972	[2]	2.9	1,089,107	14.1	11.0
30 under 35 percent	293,819	0.2	6.1	3,245	[2]	2.3	4,344	[2]	0.1	614	[2]	0.2	287,660	3.7	6.1
35 under 40 percent	57,161	[2]	2.9	0	0.0	0.0	0	0.0	0.0	1,002	[2]	6.1	54,116	0.7	2.9
40 under 60 percent	2,290	[2]	2.2	218	[2]	3.7	53	[2]	5.8	436	[2]	6.5	1,631	[2]	2.1
60 under 80 percent	289	[2]	64.6	0	0.0	0.0	0	0.0	0.0	31	[2]	24.1	209	[2]	67.5
80 percent or more	6,999	[2]	2.2	5,880	[2]	5.5	56	[2]	0.2	1,032	[2]	0.4	32	[2]	10.5

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

[3] Percentage not computed.

Note: Detail may not add to totals because of rounding. Starting in 2009, the portion of refundable credits that offset income taxes before credits were factored in to determine tax liability. As a result, data may not be comparable to Tax Years 2007 and 2008 published tables.

Source: IRS, Statistics of Income - Individual High Income Tax Returns, Table 11. June 2018