

**Nontaxable Returns with Income of \$200,000 or More Measured in Current Dollars  
and in 1976 Constant Dollars, by Tax and Income Concept, Tax Years 1977-2016**

| Tax Year | \$200,000 income threshold measured in current dollars        |                 |                                                         |                 |                                                            |                 |                                                         |                 |
|----------|---------------------------------------------------------------|-----------------|---------------------------------------------------------|-----------------|------------------------------------------------------------|-----------------|---------------------------------------------------------|-----------------|
|          | Number of nontaxable returns with income of \$200,000 or more |                 |                                                         |                 | Percentage of all returns with income of \$200,000 or more |                 |                                                         |                 |
|          | Returns with no U.S. income tax, by income concept            |                 | Returns with no worldwide income tax, by income concept |                 | Returns with no U.S. income tax, by income concept         |                 | Returns with no worldwide income tax, by income concept |                 |
|          | Adjusted Gross Income                                         | Expanded Income | Adjusted Gross Income                                   | Expanded Income | Adjusted Gross Income                                      | Expanded Income | Adjusted Gross Income                                   | Expanded Income |
| 1977     | 60                                                            | 85              | 37                                                      | 64              | 0.112                                                      | 0.126           | 0.069                                                   | 0.095           |
| 1978     | 98                                                            | 105             | 60                                                      | 67              | 0.143                                                      | 0.123           | 0.088                                                   | 0.079           |
| 1979     | 70                                                            | 114             | 28                                                      | 64              | 0.075                                                      | 0.093           | 0.030                                                   | 0.052           |
| 1980     | 143                                                           | 198             | 56                                                      | 114             | 0.122                                                      | 0.132           | 0.048                                                   | 0.076           |
| 1981     | 226                                                           | 304             | 79                                                      | 114             | 0.164                                                      | 0.174           | 0.057                                                   | 0.065           |
| 1982     | 262                                                           | 299             | 109                                                     | 153             | 0.155                                                      | 0.144           | 0.064                                                   | 0.074           |
| 1983     | 447                                                           | 579             | 321                                                     | 437             | 0.225                                                      | 0.232           | 0.162                                                   | 0.175           |
| 1984     | 532                                                           | 325             | 471                                                     | 271             | 0.218                                                      | 0.105           | 0.193                                                   | 0.087           |
| 1985     | 612                                                           | 613             | 442                                                     | 454             | 0.206                                                      | 0.166           | 0.149                                                   | 0.123           |
| 1986     | 659                                                           | 595             | 437                                                     | 379             | 0.176                                                      | 0.112           | 0.117                                                   | 0.072           |
| 1987     | 857                                                           | 472             | 740                                                     | 364             | 0.159                                                      | 0.085           | 0.137                                                   | 0.065           |
| 1988     | 822                                                           | 397             | 731                                                     | 309             | 0.113                                                      | 0.054           | 0.101                                                   | 0.042           |
| 1989     | 1,081                                                         | 779             | 987                                                     | 691             | 0.138                                                      | 0.096           | 0.126                                                   | 0.085           |
| 1990     | 1,219                                                         | 1,183           | 1,114                                                   | 1,087           | 0.146                                                      | 0.137           | 0.133                                                   | 0.126           |
| 1991     | 1,253                                                         | 1,933           | 1,131                                                   | 1,740           | 0.148                                                      | 0.217           | 0.134                                                   | 0.195           |
| 1992     | 909                                                           | 1,896           | 823                                                     | 1,799           | 0.095                                                      | 0.192           | 0.086                                                   | 0.182           |
| 1993     | 1,022                                                         | 2,392           | 932                                                     | 1,950           | 0.103                                                      | 0.229           | 0.094                                                   | 0.187           |
| 1994     | 1,137                                                         | 2,574           | 1,061                                                   | 2,161           | 0.102                                                      | 0.223           | 0.096                                                   | 0.187           |
| 1995     | 998                                                           | 2,676           | 896                                                     | 1,746           | 0.078                                                      | 0.203           | 0.070                                                   | 0.132           |
| 1996     | 1,044                                                         | 1,820           | 950                                                     | 1,660           | 0.069                                                      | 0.116           | 0.062                                                   | 0.106           |
| 1997     | 1,189                                                         | 1,814           | 1,048                                                   | 1,562           | 0.066                                                      | 0.098           | 0.058                                                   | 0.084           |
| 1998     | 1,467                                                         | 2,224           | 1,283                                                   | 1,914           | 0.070                                                      | 0.104           | 0.062                                                   | 0.090           |
| 1999     | 1,605                                                         | 2,525           | 1,398                                                   | 2,174           | 0.066                                                      | 0.102           | 0.058                                                   | 0.088           |
| 2000     | 2,328                                                         | 2,766           | 2,022                                                   | 2,320           | 0.084                                                      | 0.099           | 0.073                                                   | 0.083           |
| 2001     | 3,385                                                         | 4,910           | 2,875                                                   | 4,119           | 0.132                                                      | 0.188           | 0.112                                                   | 0.158           |
| 2002     | 2,959                                                         | 5,650           | 2,551                                                   | 4,922           | 0.123                                                      | 0.229           | 0.106                                                   | 0.200           |
| 2003     | 2,824                                                         | 5,839           | 2,416                                                   | 4,934           | 0.111                                                      | 0.227           | 0.095                                                   | 0.192           |
| 2004     | 2,833                                                         | 5,028           | 2,420                                                   | 4,101           | 0.094                                                      | 0.164           | 0.080                                                   | 0.134           |
| 2005     | 7,389                                                         | 10,680          | 4,224                                                   | 5,420           | 0.207                                                      | 0.298           | 0.118                                                   | 0.151           |
| 2006     | 8,252                                                         | 11,014          | 4,123                                                   | 4,322           | 0.203                                                      | 0.269           | 0.101                                                   | 0.106           |
| 2007     | 11,600                                                        | 14,794          | 5,497                                                   | 5,197           | 0.256                                                      | 0.323           | 0.121                                                   | 0.114           |
| 2008     | 22,257                                                        | 31,539          | 12,326                                                  | 17,127          | 0.509                                                      | 0.714           | 0.282                                                   | 0.388           |
| 2009     | 20,752                                                        | 35,061          | 10,080                                                  | 19,551          | 0.529                                                      | 0.882           | 0.257                                                   | 0.492           |
| 2010     | 19,003                                                        | 32,441          | 8,046                                                   | 16,082          | 0.442                                                      | 0.746           | 0.187                                                   | 0.370           |
| 2011     | 19,563                                                        | 32,902          | 7,557                                                   | 15,000          | 0.416                                                      | 0.691           | 0.161                                                   | 0.315           |
| 2012     | 20,304                                                        | 32,326          | 7,408                                                   | 13,450          | 0.387                                                      | 0.609           | 0.141                                                   | 0.253           |
| 2013     | 12,517                                                        | 25,926          | 4,266                                                   | 12,794          | 0.225                                                      | 0.462           | 0.077                                                   | 0.228           |
| 2014     | 10,905                                                        | 21,052          | 3,927                                                   | 9,692           | 0.175                                                      | 0.335           | 0.063                                                   | 0.154           |
| 2015     | 11,082                                                        | 22,297          | 4,373                                                   | 10,947          | 0.200                                                      | 0.300           | 0.100                                                   | 0.200           |
| 2016     | 11,784                                                        | 23,400          | 5,480                                                   | 12,910          | 0.200                                                      | 0.300           | 0.100                                                   | 0.200           |

  

| Tax Year | \$200,000 income threshold measured in 1976 constant dollars [1] |                 |                                                         |                 |                                                            |                 |                                                         |                 |
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|          | Number of nontaxable returns with income of \$200,000 or more    |                 |                                                         |                 | Percentage of all returns with income of \$200,000 or more |                 |                                                         |                 |
|          | Returns with no U.S. income tax, by income concept               |                 | Returns with no worldwide income tax, by income concept |                 | Returns with no U.S. income tax, by income concept         |                 | Returns with no worldwide income tax, by income concept |                 |
|          | Adjusted Gross Income                                            | Expanded Income | Adjusted Gross Income                                   | Expanded Income | Adjusted Gross Income                                      | Expanded Income | Adjusted Gross Income                                   | Expanded Income |
| 1977     | 54                                                               | 75              | 32                                                      | 56              | 0.118                                                      | 0.127           | 0.070                                                   | 0.095           |
| 1978     | 62                                                               | 70              | 31                                                      | 39              | 0.126                                                      | 0.112           | 0.063                                                   | 0.062           |
| 1979     | 38                                                               | 71              | 15                                                      | 39              | 0.068                                                      | 0.093           | 0.027                                                   | 0.051           |
| 1980     | 56                                                               | 71              | 22                                                      | 39              | 0.107                                                      | 0.099           | 0.042                                                   | 0.054           |
| 1981     | 53                                                               | 87              | 21                                                      | 55              | 0.104                                                      | 0.122           | 0.041                                                   | 0.077           |
| 1982     | 58                                                               | 68              | 27                                                      | 36              | 0.098                                                      | 0.084           | 0.045                                                   | 0.044           |
| 1983     | 138                                                              | 135             | 113                                                     | 108             | 0.205                                                      | 0.144           | 0.168                                                   | 0.115           |
| 1984     | 170                                                              | 78              | 160                                                     | 66              | 0.210                                                      | 0.067           | 0.198                                                   | 0.057           |
| 1985     | 190                                                              | 155             | 137                                                     | 99              | 0.198                                                      | 0.115           | 0.143                                                   | 0.073           |
| 1986     | 201                                                              | 189             | 138                                                     | 120             | 0.168                                                      | 0.099           | 0.115                                                   | 0.063           |
| 1987     | 312                                                              | 126             | 271                                                     | 85              | 0.193                                                      | 0.074           | 0.168                                                   | 0.050           |
| 1988     | 277                                                              | 141             | 251                                                     | 116             | 0.118                                                      | 0.058           | 0.107                                                   | 0.048           |
| 1989     | 293                                                              | 128             | 269                                                     | 106             | 0.135                                                      | 0.056           | 0.124                                                   | 0.046           |
| 1990     | 339                                                              | 169             | 307                                                     | 137             | 0.156                                                      | 0.074           | 0.142                                                   | 0.060           |
| 1991     | 301                                                              | 305             | 273                                                     | 277             | 0.164                                                      | 0.156           | 0.149                                                   | 0.142           |
| 1992     | 171                                                              | 288             | 148                                                     | 264             | 0.080                                                      | 0.127           | 0.069                                                   | 0.116           |
| 1993     | 180                                                              | 323             | 160                                                     | 300             | 0.089                                                      | 0.152           | 0.080                                                   | 0.141           |
| 1994     | 227                                                              | 345             | 209                                                     | 329             | 0.111                                                      | 0.161           | 0.102                                                   | 0.153           |
| 1995     | 202                                                              | 281             | 174                                                     | 252             | 0.085                                                      | 0.113           | 0.073                                                   | 0.102           |
| 1996     | 236                                                              | 275             | 213                                                     | 254             | 0.085                                                      | 0.095           | 0.077                                                   | 0.088           |
| 1997     | 256                                                              | 247             | 222                                                     | 214             | 0.076                                                      | 0.071           | 0.066                                                   | 0.062           |
| 1998     | 290                                                              | 289             | 251                                                     | 253             | 0.075                                                      | 0.073           | 0.065                                                   | 0.064           |
| 1999     | 351                                                              | 343             | 296                                                     | 293             | 0.082                                                      | 0.077           | 0.068                                                   | 0.066           |
| 2000     | 464                                                              | 365             | 390                                                     | 290             | 0.096                                                      | 0.074           | 0.081                                                   | 0.059           |
| 2001     | 694                                                              | 648             | 567                                                     | 519             | 0.177                                                      | 0.162           | 0.145                                                   | 0.129           |
| 2002     | 520                                                              | 616             | 437                                                     | 530             | 0.150                                                      | 0.173           | 0.126                                                   | 0.149           |
| 2003     | 407                                                              | 567             | 339                                                     | 485             | 0.114                                                      | 0.154           | 0.095                                                   | 0.132           |
| 2004     | 350                                                              | 396             | 301                                                     | 344             | 0.080                                                      | 0.089           | 0.069                                                   | 0.077           |
| 2005     | 1,166                                                            | 1,236           | 625                                                     | 624             | 0.225                                                      | 0.234           | 0.120                                                   | 0.118           |
| 2006     | 1,257                                                            | 1,111           | 512                                                     | 306             | 0.221                                                      | 0.191           | 0.090                                                   | 0.053           |
| 2007     | 1,524                                                            | 1,359           | 565                                                     | 314             | 0.251                                                      | 0.221           | 0.093                                                   | 0.051           |
| 2008     | 3,001                                                            | 2,861           | 1,436                                                   | 1,116           | 0.615                                                      | 0.574           | 0.294                                                   | 0.224           |
| 2009     | 2,268                                                            | 2,841           | 874                                                     | 1,252           | 0.609                                                      | 0.741           | 0.235                                                   | 0.327           |
| 2010     | 2,151                                                            | 2,520           | 621                                                     | 820             | 0.510                                                      | 0.581           | 0.147                                                   | 0.189           |
| 2011     | 2,327                                                            | 2,754           | 633                                                     | 884             | 0.541                                                      | 0.625           | 0.147                                                   | 0.201           |
| 2012     | 2,297                                                            | 2,450           | 535                                                     | 547             | 0.429                                                      | 0.449           | 0.100                                                   | 0.100           |
| 2013     | 901                                                              | 1,158           | 217                                                     | 398             | 0.191                                                      | 0.241           | 0.046                                                   | 0.083           |
| 2014     | 627                                                              | 754             | 212                                                     | 303             | 0.115                                                      | 0.136           | 0.039                                                   | 0.055           |
| 2015     | 617                                                              | 753             | 220                                                     | 329             | 0.106                                                      | 0.127           | 0.038                                                   | 0.056           |
| 2016     | 598                                                              | 699             | 200                                                     | 272             | 0.108                                                      | 0.124           | 0.036                                                   | 0.048           |

[1] 1976 constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers. As of February 9, 2022, estimates for 2017 have not yet been published.

Source: IRS, Statistics of Income Full 2018 Bulletin

<https://www.irs.gov/pub/irs-soi/soi-a-inhi-id1907.pdf>