All Individual Income Tax Returns: Sources of Income and Tax Items, Tax Years 1913-2019

[Money amounts are in millions of current dollars]

[Money amounts are in millions of current dollars] Major sources of income											
Tax year	Number of	Adjusted gross income	Salaries and	Tavable	Major sourc Qualified	es of income Business net	Net capital	All other	Income tax	Total income	Alternative
Tax year	returns	(less deficit)	wages	Taxable interest	Dividends	income less loss [1]	gain less loss [2]	All other income	before credits	tax liability	minimum tax
1913	358,000	\$3,900	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	\$28	\$28	N/A
1914	358,000	\$4,000	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	\$41	\$41	N/A
1915 1916	337,000 437,000	\$4,600 \$6,299	l	n.a. \$667	n.a. \$2,136	n.a. \$2,637	n.a. N/A	n.a. -\$992	\$68 \$173	\$68 \$173	N/A N/A
1917	3,473,000	\$13,652	\$3,648	\$936	\$2,849	\$3,640	N/A	\$2,579	\$795	\$795	N/A
1918 1919	4,425,000 5,333,000	\$15,925 \$19,859	\$8,267 \$10,756	\$1,403 \$1,500	\$2,469 \$2,454			-\$553 -\$560	\$1,128 \$1,270	\$1,128 \$1,270	N/A N/A
1920	7,260,000	\$23,736	\$15,323	\$1,709	\$2,736	\$4,922	N/A	-\$954	\$1,075	\$1,075	N/A
1921 1922	6,662,000 6,787,000	\$19,577 \$21,761	\$13,813 \$13,694	\$1,690 \$1,738	\$2,477 \$2,664		\$462 \$742	-\$2,572 -\$1,344	\$719 \$861	\$719 \$861	N/A N/A
1923	7,698,000	\$25,313	\$14,193	\$2,183	\$3,120	\$6,399	\$866	-\$1,448	\$662	\$662	N/A
1924 1925	7,370,000 4,171,000	\$26,189 \$22,337	\$13,618 \$9,742	\$2,281 \$1,814	\$3,251 \$3,465	\$6,565 \$5,516		-\$650 \$860	\$735 \$759	\$704 \$735	N/A N/A
1926	4,138,000	\$22,442	\$9,994	\$1,936	\$4,012	\$5,306	\$1,287	-\$93	\$757	\$732	N/A
1927 1928	4,102,000 4,144,000	\$23,854 \$27,338	I I	\$2,026 \$2,143	\$4,255 \$4,440			\$727 \$2,879	\$856 \$1,199	\$830 \$1,164	N/A N/A
1929	4,133,000	\$26,692	\$11,373	\$2,210	\$5,081	\$5,282		\$1,405	\$1,024	\$1,002	N/A
1930 1931	3,852,000 3,411,000	\$17,047 \$12,221	\$10,206 \$8,631	\$1,940 \$1,337	\$4,632 \$3,600		\$676 \$990	-\$3,508 -\$4,353	\$502 \$264	\$477 \$246	N/A N/A
1932	4,083,000	\$10,671	\$8,356	\$1,307	\$2,189			-\$2,735	\$330	\$330	N/A
1933 1934	3,892,000 4,198,000	\$11,473 \$14,957	\$7,565 \$8,681	\$1,106 \$995	\$1,711 \$2,041	\$1,746 \$2,125		-\$887 \$1,097	\$374 \$511	\$374 \$511	N/A N/A
1935	4,670,000	\$17,193	l	\$98 \$98	\$2,288		\$363	\$2,085	\$657	\$657	N/A
1936	5,486,000	\$21,773	I I	\$955 \$956	\$3,228 \$2,248		l .	\$1,810	\$1,214 \$1,442	\$1,214 \$1,142	N/A
1937 1938	6,350,000 6,251,000	\$24,120 \$21,436	l	\$856 \$823	\$3,248 \$2,212			\$2,293 \$2,150	\$1,142 \$766	\$1,142 \$766	N/A N/A
1939	7,652,000	\$25,363	l	\$832	\$2,544			\$1,501	\$929	\$929	
1940 1941	14,711,000 25,870,000	\$40,155 \$63,433	l	\$1,003 \$1,029	\$2,999 \$3,299			\$2,707 \$3,080	\$1,496 \$3,908	\$1,496 \$3,908	N/A N/A
1942	36,619,000	\$85,780	\$65,617	\$982	\$2,833	\$12,833	\$112	\$3,403	\$8,927	\$8,927	N/A
1943 1944	43,722,000 47,111,000	\$106,555 \$116,465	l I	\$886 [3] n.a.	\$2,780 [3] 3,924			\$3,822 \$3,249	\$14,590 \$16,224	\$14,590 \$16,216	
1945	49,932,000	\$120,009	\$91,700	[3] n.a.	[3] 3,925	\$19,003	\$2,114	\$3,267	\$17,061	\$17,050	N/A
1946 1947	52,817,000 55,099,000	\$134,083 \$149,736	l	\$1,067 \$1,125	\$3,674 \$4,295			\$3,833 \$4,063	\$16,091 \$18,092	\$16,076 \$18,076	
1947 1948	55,099,000	\$149,736 \$163,516	l	\$1,125 \$1,293	\$4,295 \$4,971	\$23,295 \$24,506		\$4,063 \$4,664	\$18,092 \$15,442	\$18,076 \$15,442	N/A N/A
1949	51,814,000	\$160,574	l	\$1,528 \$4,505	\$5,246			\$5,608 \$5,608	\$14,538	\$14,538	N/A
1950 1951	53,060,000 55,447,000	\$179,148 \$202,337	l	\$1,595 \$1,702	\$6,157 \$6,056			\$5,967 \$6,222	\$18,375 \$24,439	\$18,375 \$24,439	N/A N/A
1952	56,529,000	\$215,290	l	\$1,847	\$5,860 \$5,860			\$6,020	\$27,822	\$28,020	
1953 1954	57,838,000 56,747,000	\$228,708 \$229,573	l	\$2,043 \$2,370	\$5,828 \$7,048		\$2,075 \$3,352	\$6,077 \$5,398	\$29,450 \$26,873	\$29,657 \$26,967	N/A N/A
1955	58,250,000	\$248,974	l	\$2,584	\$7,851	\$27,454		\$5,622	\$29,982	\$30,077	N/A
1956 1957	59,197,000 59,825,000	\$268,268 \$280,895	l I	\$2,872 \$3,319	\$8,606 \$9,124			\$6,482 \$7,192	\$33,134 \$34,816	\$33,265 \$34,975	N/A N/A
1958	59,085,000	\$281,777	\$227,551	\$3,659	\$9,741	\$29,906	\$4,330	\$6,590	\$34,755	\$34,925	N/A
1959 1960	60,271,000 61,028,000	\$305,772 \$316,141	\$247,370 \$257,918	\$4,395 \$5,057	\$9,356 \$9,530			\$7,382 \$8,298	\$39,092 \$39,909	\$39,347 \$40,298	N/A N/A
1961	61,499,000	\$330,617	\$266,902	\$5,683	\$9,890	\$31,578	\$7,621	\$8,943	\$42,714	\$43,066	N/A
1962 1963	62,712,000 63,943,000	\$349,484 \$369,675	l	\$7,155 \$9,212	\$10,640 \$11,452			\$9,276 \$9,935	\$45,691 \$49,117	\$45,790 \$49,216	
1964	65,376,000	\$399,539	l	\$10,125	\$11,917			\$10,934	\$47,896	\$48,185	
1965 1966	67,596,000 70,160,000	\$432,344 \$472,132	I I	\$11,296 \$13,225	\$12,961 \$13,998	\$38,559 \$40,984		\$12,198 \$12,917	\$50,144 \$56,773	\$50,632 \$51,627	N/A N/A
1967	71,651,000	\$509,151	\$411,646	\$14,899	\$14,202			\$12,442	\$63,655	\$64,525	N/A
1968 1969	73,729,000 75,834,000	\$559,760 \$603.546	I I	\$16,782 \$10,636	\$15,222 \$15,740			\$12,758	\$77,440 \$27,226	\$78,419	
1970	75,634,000	\$603,546 \$639,358	I I	\$19,626 \$22,021	\$15,740 \$15,807			\$8,620 \$16,397	\$87,336 \$84,156	\$88,524 \$85,767	N/A \$122
1971	74,576,000	\$682,467	\$564,967	\$24,731	\$15,671	\$45,029		\$18,914	\$85,942	\$87,469	\$169
1972 1973	77,573,000 80,693,000	\$755,540 \$837,813	l	\$27,400 \$32,174	\$16,794 \$18,734			\$22,055 \$26,565	\$94,442 \$109,394	\$95,949 \$111,175	
1974	83,340,000	\$918,626	l	\$39,543	\$20,887			\$31,043	\$125,079	\$127,003	
1975 1976	82,229,000 84,670,000	\$962,887 \$1,070,180	\$795,399 \$880,998	\$43,434 \$48,588	\$21,892 \$24,461	\$53,736 \$59,637		\$34,354 \$37,934	\$127,432 \$144,186	\$127,939 \$145,749	
1977	86,635,000	\$1,177,821	\$969,403	\$54,603	\$27,020		\$20,777	\$42,747	\$162,587	\$164,024	\$1,323
1978 1979	89,772,000 92,694,000	\$1,324,811 \$1,490,173	\$1,090,292 \$1,229,251	\$61,223 \$73,875	\$30,206 \$33,483			\$44,703 \$56,103	\$193,555 \$220,099	\$193,185 \$220,100	
1980	93,902,000	\$1,642,346	\$1,349,843	\$102,009	\$38,761	\$64,558	\$29,660	\$57,515	\$256,294	\$256,251	\$1,263
1981 1982	95,396,000 95,337,000	\$1,804,046 \$1,917,023	l	\$140,559 \$157,021	\$48,161 \$54,045	\$52,934 \$48,815		\$45,473 \$57,743	\$290,207 \$283,932	\$291,127 \$284,708	\$1,827 \$1,069
1983	96,321,000	\$2,023,983	\$1,644,573	\$153,805	\$48,557	\$59,832	\$49,408	\$67,808	\$279,842	\$282,318	\$2,521
1984 1985	99,439,000 101,660,000	\$2,229,649 \$2,401,034	l	\$176,369 \$182,109	\$48,641 \$55,046	\$68,498 \$76,246		\$74,484 \$91,154	\$306,686 \$332,165	\$312,534 \$338,765	\$4,490 \$3,792
1986	103,045,000	\$2,580,689	\$2,031,026	\$167,640	\$61,623	\$84,564	\$132,842	\$102,994	\$367,592	\$381,224	\$6,713
1987 1988	106,996,000 109,708,000	\$2,803,941 \$3,111,222	\$2,163,906 \$2,337,984	\$168,966 \$186,982	\$66,791 \$77,330	\$129,775 \$183,403		\$137,104 \$172,682	\$373,857 \$418,889	\$384,538 \$430,733	\$1,675 \$1,028
1989	112,136,000	\$3,280,931	\$2,449,531	\$220,016	\$81,309	\$195,830	\$145,631	\$188,614	\$438,240	\$451,873	\$831
1990 1991	113,717,000 114,730,000	\$3,439,402 \$3,499,250	l	\$227,084 \$209,411	\$80,169 \$77,284			\$211,137 \$230,464	\$453,128 \$454,503	\$468,631 \$471,083	\$830 \$1,213
1992	113,605,000	\$3,664,594	l	\$162,343	\$77,926	\$241,654	\$118,230	\$258,738	\$482,631	\$500,020	\$1,357
1993 1994	114,602,000	\$3,759,964 \$3,946,621	I I	\$131,141 \$126,169	\$79,729 \$82,410			\$264,229 \$288 387	\$508,894 \$541,571	\$526,819 \$561,042	\$2,053 \$2,212
1994 1995	115,943,000 118,218,000	\$3,946,621 \$4,230,493	\$3,026,778 \$3,201,457	\$126,169 \$154,781	\$82,410 \$94,592			\$288,387 \$314,152	\$541,571 \$596,169	\$561,042 \$615,806	\$2,212 \$2,291
1996	120,351,000	\$4,578,621	\$3,376,872	\$165,673	\$104,255	\$323,684	\$251,817	\$356,320	\$666,724	\$687,332	\$2,813
1997 1998	122,422,000 124,771,000	\$5,016,905 \$5,467,504	l	\$171,700 \$178,334	\$120,493 \$118,480			\$399,647 \$455,089	\$739,482 \$813,569	\$762,258 \$821,899	\$4,005 \$5,015
1999	127,075,000	\$5,912,167	\$4,132,473	\$175,675	\$132,466	\$419,486	\$542,758	\$509,309	\$906,812	\$912,464	\$6,478
2000 2001	129,374,000 130,255,000	\$6,423,986 \$6,231,177	I ' ' I	\$199,322 \$198,178	\$146,988 \$119,533			\$564,188 \$579,827	\$1,018,219 \$933,567		\$9,601 \$6,757
2002	130,076,000	\$6,110,747	\$4,559,691	\$149,025	\$103,241	\$458,751	\$238,789	\$601,250	\$836,843	\$834,915	\$6,854
2003 2004	130,424,000 132,226,000	\$6,294,684 \$6,886,852	l I	\$127,160 \$125,474	\$115,141 \$146,839	\$483,712 \$563,210		\$624,417 \$655,861	\$790,006 \$884,343	\$787,584 \$874,010	\$9,470 \$13,029
2005	134,373,000	\$7,531,892	\$5,155,407	\$162,433	\$166,482	\$672,028	\$668,015	\$707,527	\$990,152	\$980,259	\$17,421
2006 2007	138,394,754 142,978,806	\$8,144,688 \$8,810,739	l	\$222,707 \$268,058	\$199,359 \$237,052		\$779,462 \$907,656	\$766,785 \$861,261	\$1,082,855 \$1,179,539	\$1,071,873 \$1,165,642	\$21,565 \$24,110
2008	142,450,569	\$8,262,860	l I	\$200,030	\$219,331	\$631,199	\$469,273	\$769,133	\$1,106,933	\$1,080,063	\$25,649
2009	140,494,127	\$7,626,431 \$8,089,142	\$5,707,088 \$5,837,350	\$168,001 \$139,611	\$163,459 \$183,530			\$766,254 \$902,493	\$976,025 \$1,065,250	\$910,981 \$997 507	\$22,580 \$27,461
2010 2011	142,892,000 145,370,240	\$8,089,142 \$8,374,143	l	\$139,611 \$120,112	\$183,539 \$194,610			\$902,493 \$918,641	\$1,065,250 \$1,119,094	\$997,507 \$1,090,920	\$27,461 \$30,479
2012	144,928,472	\$9,234,159	\$6,301,358	\$111,790	\$204,402	\$839,198	\$622,887	\$1,154,525	\$1,260,955	\$1,235,651	\$32,770
2013 2014	147,351,299 148,606,578	\$9,233,511 \$9,916,220	\$6,475,381 \$6,784,948	\$100,649 \$93,894	\$158,069 \$192,448			\$1,176,105 \$1,245,231	\$1,293,164 \$1,431,547	\$1,295,299 \$1,444,390	\$27,426 \$28,646
2015	150,493,263	\$10,210,310	\$7,112,223	\$95,881	\$203,188	\$960,819	\$706,515	\$1,281,777	\$1,513,776	\$1,529,562	\$31,166
2016 2017	150,272,157 152,903,231	\$10,379,352 \$11,009,900	l	\$96,640 \$106,055	\$202,034 \$216,847			\$1,285,530 \$1,228,295	\$1,501,976 \$1,662,837	\$1,517,277 \$1,682,608	\$31,016 \$36,404
2018	153,774,296	\$11,643,439	\$7,907,551	\$128,583	\$243,746	\$1,032,062	\$926,858	\$1,404,639	\$1,647,710	\$1,617,983	\$4,023
2019	157,796,807	\$11,966,874	\$8,273,071	\$153,253	\$248,191	\$1,031,896	\$864,735	\$1,395,728	\$1,691,130	\$1,660,077	\$2,793
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Sources: Data for 1913 through 1981 are 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 onwards are from the SOI Tax Stats – Individual Income Tax Returns Complete Report (Publication 1304). Table 1.3: All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items. November 2021.

Notes: n.a. - not available; N/A - not applicable.

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

^[1] Business net income less loss is sole proprietorship (Schedule C) plus partnership and s-corporation income less loss (Schedule E).

^[2] Net capital gain less loss is capital gain distributions plus taxable net gain less loss for sales of capital assets (Schedule D).