

Table 3.—Returns with Positive Adjusted Gross Income (AGI) and Total Income Tax, by Percentile, in Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001-2009

The answer is C - About 800 times more

All figures are estimates based on samples

The average Top 1% person earns 63 times the bottom 50% (\$959,959/\$15,295)

The average Top 1% person is taxed 815 times the bottom 50% (\$230,496/\$283)

Number of returns: [1]

Year	Total	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2001	128,817,051	128,817	1,288,171	2,576,341	3,864,512	5,152,682	6,440,853	12,881,705	32,204,263	64,408,526
2002	128,323,888	128,324	1,283,240	2,566,480	3,849,720	5,132,959	6,416,199	12,832,399	32,080,997	64,161,993
2003	128,609,788	128,610	1,286,098	2,572,196	3,858,294	5,144,331	6,430,489	12,860,979	32,152,447	64,304,893
2004	130,371,156	130,371	1,303,712	2,607,423	3,911,135	5,214,846	6,516,558	13,037,116	32,592,789	65,185,578
2005	132,611,637	132,612	1,326,116	2,652,233	3,978,249	5,304,465	6,630,682	13,261,164	33,152,809	66,305,619
2006	135,719,160	135,719	1,357,192	2,714,383	4,071,575	5,428,766	6,785,958	13,571,916	33,929,790	67,859,580
2007	[2] 141,070,971	141,071	1,410,710	2,821,419	4,232,129	5,642,839	7,053,549	14,107,097	35,267,743	70,535,486
2008	138,990,580	138,991	1,389,906	2,779,212	4,198,817	5,598,423	6,998,029	13,996,058	34,990,145	69,980,290
2009	137,982,203	137,982	1,379,822	2,759,844	4,139,466	5,519,268	6,899,110	13,798,220	34,495,551	68,991,102

Adjusted gross income floor on percentiles (current dollars):

Year	Total	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2001	N/A	1,324,487	292,913	199,620	161,491	140,721	127,904	92,754	56,085	28,520
2002	N/A	1,191,673	285,424	193,500	159,384	139,997	126,525	92,653	56,401	28,654
2003	N/A	1,262,760	295,495	198,413	162,893	142,828	130,080	94,891	57,343	29,019
2004	N/A	1,548,941	328,049	215,491	175,495	152,344	137,056	100,041	64,702	32,079
2005	N/A	1,848,791	364,857	236,741	188,534	162,297	145,283	103,912	62,068	30,881
2006	N/A	2,044,689	388,806	250,869	199,759	171,679	153,542	108,904	64,702	31,987
2007	N/A	2,155,365	410,096	261,166	207,566	178,565	160,041	113,018	66,532	32,879
2008	N/A	1,803,585	380,354	253,197	204,290	177,250	159,619	113,799	67,280	33,048
2009	N/A	1,432,890	343,927	238,258	195,220	171,143	154,643	112,124	66,193	32,396

Adjusted gross income floor on percentiles (constant dollars): [3]

Year	Total	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2001	N/A	747,875	165,394	112,716	91,166	79,458	72,221	52,374	31,669	16,108
2002	N/A	662,409	158,657	107,615	86,585	77,619	70,331	51,508	31,351	15,928
2003	N/A	686,293	160,595	107,533	88,529	77,678	70,696	51,571	31,165	15,771
2004	N/A	819,979	173,663	114,606	92,904	80,648	72,555	52,468	31,785	15,946
2005	N/A	946,642	186,716	121,219	96,536	83,101	74,390	53,208	31,781	15,812
2006	N/A	1,014,231	192,860	124,439	99,107	85,109	76,102	54,020	32,094	15,867
2007	N/A	1,039,732	197,827	125,985	100,125	86,331	77,203	54,519	32,095	15,861
2008	N/A	837,706	178,662	117,602	94,685	82,327	74,138	52,856	31,249	15,350
2009	N/A	657,899	160,311	111,057	91,001	79,773	72,082	52,263	30,854	15,100

Adjusted gross income (millions of dollars):

Year	Total	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2001	6,241,036	605,752	1,094,286	1,400,582	1,630,571	1,823,693	1,996,492	2,690,589	4,071,034	5,379,266
2002	6,113,778	431,644	985,781	1,281,653	1,505,791	1,697,109	1,867,787	2,553,475	3,935,504	5,244,029
2003	6,287,586	476,041	1,054,567	1,359,677	1,589,761	1,785,457	1,960,676	2,663,470	4,078,227	5,407,851
2004	6,875,123	628,522	1,308,417	1,647,006	1,899,368	2,111,796	2,299,595	3,049,275	4,545,401	5,952,761
2005	7,507,958	789,403	1,591,711	1,972,268	2,250,124	2,481,087	2,683,934	3,487,010	5,089,455	6,544,824
2006	8,122,040	911,054	1,791,888	2,205,644	2,507,365	2,757,834	2,977,714	3,843,144	5,535,630	7,105,599
2007	8,798,500	1,049,358	2,008,259	2,459,006	2,785,332	3,056,305	3,294,542	4,227,939	6,045,354	7,720,213
2008	8,426,625	839,371	1,885,472	2,110,102	2,426,279	2,691,605	2,926,701	3,856,462	5,676,179	7,352,111
2009	7,825,369	610,241	1,324,572	1,711,343	2,006,761	2,258,411	2,462,490	3,379,731	5,149,871	6,770,174

Total income tax (millions of dollars): [4]

Year	Total	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2001	897,882	142,616	300,898	366,851	410,169	444,075	472,823	576,163	738,053	852,642
2002	798,882	122,975	268,608	329,634	369,770	401,662	428,680	523,812	668,958	768,953
2003	747,939	117,275	256,240	314,621	352,244	381,716	406,697	492,452	627,360	722,027
2004	831,890	145,118	306,902	373,972	416,388	448,522	475,224	587,273	705,915	804,471
2005	934,703	180,008	368,132	445,010	493,007	528,782	557,759	687,085	803,028	908,028
2006	1,023,739	200,261	408,389	492,545	544,553	583,733	615,680	724,740	883,153	993,176
2007	1,115,504	225,239	450,925	543,047	599,559	641,609	676,293	794,432	968,875	1,083,243
2008	1,031,512	190,498	392,149	477,292	530,869	571,739	605,718	721,421	890,614	1,003,639
2009	865,863	148,143	318,043	392,629	440,899	477,856	507,907	610,156	755,903	848,322

Average tax rate (percentage): [5]

Year	Total	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2001	14.23	28.20	27.50	26.19	25.16	24.35	23.60	21.41	18.08	15.85
2002	13.03	28.49	27.25	25.72	24.58	23.67	22.95	20.51	18.99	16.66
2003	11.90	24.64	24.31	23.14	22.16	21.38	20.74	18.49	15.38	13.35

64,408,526 Top 1% tax (millions-2009) \$318,043  
 64,161,993 Top 1% earn (millions-2009) \$1,324,572  
 64,304,893 Top 1% # of returns 1,379,822  
 85,185,578 Top 1% ave tax \$230,496  
 66,305,619 Top 1% ave earnings \$959,959  
 67,859,580  
 70,535,486  
 69,980,290  
 68,991,102 Bottom 50% pay (millions-2009) Tax = \$19,511  
 Bottom 50% earn (millions-2009) \$1,055,215 = 73,525 - 7  
 Bottom 50% # of returns 68,991,101 (137,982,203 / 2)  
 Bottom 50% ave tax \$283  
 Bottom 50% ave earnings \$15,295  
 Therefore:  
 32,879 The average Top 1% person earns 63 times the bottom 50% (\$959,959/\$15,29)  
 33,048 The average Top 1% person is taxed 815 times the bottom 50% (\$230,496/\$283)  
 32,396

$\frac{1,324,572,100}{1,379,822} = 959,958 = \text{Ave 1\%}$

$\frac{318,043 \times 10^6}{1,379,822} = 230,495 = \text{Ave Tax Top 1\%}$

$\frac{(19,511 \times 10^6)}{68,991,101} = 282.30 = \text{Ave Tax Bottom 50}$

$\frac{848,322}{68,991,101} = 12.30 = 19,511 \times 10^6$

$\frac{13,35}{137,982,203} = 9.63 \times 10^{-8} = 19,511 \times 10^6$

Returns, State and Total Income Tax, on Percentiles of Adjusted Gross Income, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001-2009

[All figures are estimates based on samples]

The average Top 1% person earns 63 times the bottom 50% (\$959,959/\$15,295)

The average Top 1% person is taxed 815 times the bottom 50% (\$230,496/\$283)

	Total	Descending cumulative percentiles								
		Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2004	12.10	23.09	23.49	22.71	21.02	21.24	20.67	18.60	15.53	13.51
2005	12.45	22.62	23.13	22.56	21.91	21.31	20.78	18.84	15.66	13.84
2006	12.60	21.98	22.79	22.33	21.72	21.17	20.68	18.06	15.95	13.98
2007	12.68	21.46	22.46	22.06	21.53	20.99	20.53	18.79	15.96	14.03
2008	12.24	22.70	23.27	22.62	21.88	21.24	20.70	18.71	15.68	13.65
2009	11.06	24.26	24.01	22.94	21.97	21.18	20.48	18.05	14.68	12.50
Adjusted gross income share (percentage):										
2001	100.00	8.10	17.53	22.44	26.19	29.22	31.89	43.11	65.23	86.19
2002	100.00	7.06	16.12	20.96	24.63	27.76	30.55	41.77	64.37	85.77
2003	100.00	7.57	16.77	21.62	25.28	28.40	31.18	42.35	64.88	86.01
2004	100.00	9.14	19.00	23.93	27.63	30.72	33.45	44.35	66.13	86.58
2005	100.00	10.65	21.20	26.27	29.97	33.05	35.75	46.44	67.52	87.17
2006	100.00	11.22	22.06	27.16	30.87	33.95	36.66	47.32	68.16	87.49
2007	100.00	11.93	22.93	27.93	31.66	34.74	37.44	48.05	68.71	87.74
2008	100.00	9.96	20.00	25.04	28.79	31.94	34.73	45.77	67.38	87.25
2009	100.00	7.80	16.93	21.87	25.64	28.88	31.72	43.19	65.61	85.52
Total income tax share (percentage):										
2001	100.00	16.06	33.89	41.32	46.20	50.02	53.25	64.89	82.90	96.03
2002	100.00	15.43	33.71	41.37	46.40	50.41	53.80	65.73	83.90	96.50
2003	100.00	15.68	34.27	42.07	47.10	51.04	54.36	65.84	83.88	96.54
2004	100.00	17.44	36.89	44.95	50.05	53.92	57.13	68.19	84.66	96.70
2005	100.00	19.26	39.38	47.61	52.74	56.57	59.57	70.30	85.89	96.93
2006	100.00	19.56	39.89	48.11	53.19	57.02	60.14	70.79	86.27	97.01
2007	100.00	20.19	40.42	48.68	53.75	57.52	60.63	71.22	86.59	97.11
2008	100.00	18.47	38.02	46.27	51.47	55.43	58.72	69.94	86.34	97.30
2009	100.00	17.11	36.73	45.35	50.92	55.19	58.68	70.47	87.30	97.75

NA-- Not applicable

[1] The number of returns with negative adjusted gross income, i.e., returns with an adjusted gross deficit, and the corresponding amounts for adjusted gross deficit, were excluded from Table 1. By excluding deficit returns, statutory minimum tax reported as some of these returns was also excluded. For Tax Year 2009, there were 3,820 returns with no adjusted gross income that reported income tax.

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[3] Consumer prices were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982=100). For 2009 the CPI-U = 214.537.

[4] Total income tax is income tax after credits (including alternative minimum tax) reported on returns that showed a positive amount for adjusted gross income. Therefore, total income tax excludes alternative minimum tax, Form 914 tax on an individual's interest or dividends, and Form 972 tax (for on-temporary distributions from qualified retirement plans) reported on some returns with a negative amount for adjusted gross income. See also footnote 1.

[5] The average tax rate was computed by dividing total income tax (see footnote 4) by (defining) adjusted gross income.

Source: IRS, Statistics of Income Division, July 2011