

Table 3.—Returns with Positive Adjusted Gross Income (AGI): Number of Returns, Shares of AGI and Total Income Tax, AGI Floor on Percentiles in Current and 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

[All figures are estimates based on samples]

	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)
http://www.irs.gov/pub/irs-soi/09ain03etr.xls											
Number of returns: [1]											
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	128,223,996	128,224	1,282,240	2,564,480	3,849,720	5,132,959	6,416,199	12,832,399	32,080,997	64,161,993	
2003	129,609,799	128,610	1,286,098	2,572,196	3,859,894	5,144,391	6,430,469	12,860,939	32,152,447	64,304,893	
2004	130,571,156	130,571	1,303,712	2,607,423	3,915,135	5,214,846	6,516,558	13,037,116	32,592,796	65,185,578	
2005	132,611,637	132,612	1,326,116	2,652,233	3,976,349	5,304,465	6,630,582	13,261,164	33,152,909	66,305,819	
2006	135,718,160	135,719	1,357,192	2,714,380	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	7,055,549	14,107,097	35,267,743	70,535,486	
2008	139,960,580	139,961	1,399,606	2,799,212	4,198,817	5,598,423	6,999,029	13,996,058	34,990,145	69,980,290	
2009	137,982,203	137,982	1,379,822	2,759,644	4,139,466	5,519,288	6,899,110	13,798,220	34,495,551	68,991,102	
Adjusted gross income floor on percentiles (current dollars):											
2001	NA	1,324,487	292,913	199,620	161,491	140,721	127,904	92,754	56,085	28,528	
2002	NA	1,191,673	285,424	193,600	159,364	139,997	126,525	92,663	56,401	28,654	
2003	NA	1,262,760	295,495	198,413	162,893	142,929	130,080	94,891	57,343	29,019	
2004	NA	1,548,941	329,049	216,491	175,495	152,344	137,056	99,112	60,941	30,122	
2005	NA	1,648,791	364,657	236,741	198,534	162,297	145,263	103,912	62,666	30,861	
2006	NA	2,044,689	388,806	250,889	199,799	171,579	153,542	108,994	64,702	31,987	
2007	NA	2,155,365	410,096	261,166	207,560	178,965	160,041	113,019	65,532	32,879	
2008	NA	1,803,585	380,354	253,197	204,290	177,250	159,619	113,799	67,280	33,048	
2009	NA	1,432,890	343,927	238,258	195,230	171,143	154,643	112,124	66,193	32,396	
Adjusted gross income floor on percentiles (constant dollars): [3]											
2001	NA	747,875	165,394	112,716	91,186	79,458	72,221	52,374	31,669	16,108	
2002	NA	662,409	158,657	107,615	88,585	77,819	70,331	51,508	31,351	15,928	
2003	NA	686,283	160,595	107,833	88,529	77,678	70,696	51,571	31,165	15,771	
2004	NA	819,579	173,663	114,606	92,904	80,648	72,555	52,468	31,785	15,946	
2005	NA	946,642	186,716	121,219	96,536	83,101	74,390	53,206	31,781	15,812	
2006	NA	1,014,231	192,860	124,439	99,107	85,109	76,162	54,020	32,094	15,867	
2007	NA	1,039,732	197,827	126,985	100,125	86,331	77,203	54,519	32,095	15,861	
2008	NA	837,708	176,662	117,662	94,866	82,327	74,198	52,666	31,449	15,350	
2009	NA	667,699	160,311	111,087	91,001	79,773	72,082	52,263	30,854	15,100	
Adjusted gross income (millions of dollars):											
2001	6,241,036	505,752	1,094,296	1,407,582	1,630,571	1,823,893	1,996,492	2,690,589	4,071,034	5,379,286	
2002	6,113,778	431,644	985,781	1,281,663	1,505,791	1,697,109	1,867,787	2,555,475	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	1,306,417	1,647,006	1,899,568	2,111,796	2,299,595	3,049,275	4,546,401	5,952,781	
2005	7,507,958	799,403	1,591,711	1,972,266	2,250,124	2,481,087	2,688,934	3,487,010	5,069,455	6,544,824	
2006	8,122,040	911,054	1,791,886	2,205,644	2,507,365	2,757,834	2,977,714	3,843,144	5,535,830	7,105,599	
2007	8,798,500	1,049,358	2,006,259	2,459,006	2,785,332	3,056,305	3,294,542	4,227,839	6,045,354	7,720,213	
2008	8,426,625	839,371	1,685,472	2,110,102	2,426,279	2,691,605	2,926,701	3,856,462	5,678,179	7,352,111	
2009	7,825,389	610,241	1,324,572	1,713,343	2,006,761	2,258,411	2,482,490	3,379,371	5,149,871	6,770,174	
Total income tax (millions of dollars): [4]											
2001	887,882	142,616	300,898	366,851	410,169	444,075	472,823	578,163	736,653	852,642	
2002	795,662	122,975	268,608	329,634	369,770	401,662	428,680	529,812	688,558	788,963	
2003	747,938	117,275	256,340	314,621	352,244	381,716	406,597	492,452	627,880	722,027	
2004	831,890	145,118	306,902	373,972	416,388	448,522	475,234	567,273	705,915	804,471	
2005	934,703	180,008	368,132	445,010	493,007	528,792	557,759	675,085	803,772	906,028	
2006	1,023,739	200,281	408,369	492,545	544,553	583,733	615,680	724,740	883,153	993,176	
2007	1,115,504	225,239	450,926	543,047	599,559	641,609	678,293	794,432	965,875	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	865,883	148,143	318,043	392,629	440,899	477,856	507,907	610,156	755,903	846,352	
Average tax rate (percentage): [5]											
2001	14.23	28.20	27.50	26.19	25.16	24.35	23.68	21.41	18.08	15.85	
2002	13.03	28.49	27.25	25.72	24.56	23.67	22.95	20.51	16.99	14.66	
2003	11.90	24.64	24.31	23.14	22.16	21.38	20.74	18.49	15.35	13.35	
2004	12.10	23.09	23.49	22.71	21.92	21.24	20.67	18.60	15.53	13.51	
2005	12.45	22.52	23.13	22.56	21.91	21.31	20.78	18.84	15.86	13.84	
2006	12.60	21.98	22.79	22.33	21.72	21.17	20.68	18.86	15.95	13.98	
2007	12.68	21.46	22.45	22.08	21.53	20.99	20.53	18.79	15.98	14.03	
2008	12.24	23.27	23.27	22.62	21.88	21.24	20.70	18.71	15.68	13.65	
2009	11.06	24.28	24.01	22.94	21.97	21.16	20.46	18.05	14.68	12.50	
Adjusted gross income share (percentage):											
2001	100.00	8.10	17.53	22.44	26.13	29.22	31.99	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	42.38	64.86	86.01	
2004	100.00	9.14	19.00	23.96	27.63	30.72	33.45	44.35	66.13	86.58	
2005	100.00	10.65	21.25	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	36.68	47.32	68.16	87.49	
2007	100.00	11.93	22.83	27.95	31.66	34.74	37.44	48.05	68.71	87.74	
2008	100.00	9.96	20.00	25.04	28.79	31.84	34.73	45.77	67.38	87.25	
2009	100.00	7.80	16.93	21.87	25.64	28.86	31.72	43.19	65.81	86.52	
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	54.38	65.84	83.88	96.54	
2004	100.00	17.44	36.89	44.95	50.05	53.92	57.13	68.19	84.86	96.70	
2005	100.00	19.28	39.38	47.61	52.74	56.57	59.67	70.30	85.99	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	48.69	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	36.70	45.35	50.92	55.19	58.66	70.47	87.90	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, alternative minimum tax reported on some of these returns was also excluded. For Tax Year 2009, there were 3,850 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] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982=84=100). For 2009 the CPI-U = 214.537.

[4] Total income tax is income tax after credits (includes alternative minimum tax) reported on returns that showed a positive amount for adjusted gross income. Therefore, total income tax excludes alternative minimum tax, Form 9814 tax (tax on a child's interest or dividends), and Form 9872 tax (tax on lump-sum distributions from qualified retirement plans) reported on some returns with a negative amount for adjusted gross income. See also footnote 1.