## Who Pays Income Taxes?

## Who Pays Income Taxes and how much?

Tax Year 2008

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 380,354$ | 38.02 |
| Top 5\% | $\$ 159,619$ | 58.72 |
| Top 10\% | $\$ 113,799$ | 69.94 |
| Top 25\% | $\$ 67,280$ | 86.34 |
| Top 50\% | $\$ 33,048$ | 97.30 |
| Bottom 50\% | $<\$ 33,048$ | 2.7 |

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

Tax Year 2007

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 410,096$ | 40.42 |
| Top 5\% | $\$ 160,041$ | 60.63 |
| Top 10\% | $\$ 113,018$ | 71.22 |
| Top 25\% | $\$ 66,532$ | 86.59 |
| Top 50\% | $\$ 32,879$ | 97.11 |
| Bottom 50\% | $<\$ 32,879$ | 2.89 |
| Note: AGI is Adjusted Gross Income <br> Source: Internal Revenue Service |  |  |

Tax Year 2006

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 388,806$ | 39.89 |
| Top 5\% | $\$ 153,542$ | 60.14 |
| Top $10 \%$ | $\$ 108,904$ | 70.79 |
| Top $25 \%$ | $\$ 64,702$ | 86.27 |
| Top 50\% | $\$ 31,987$ | 97.01 |
| Bottom $50 \%$ | $<\$ 31,987$ | 2.99 |

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service
For Tax Year 2005

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 364,657$ | 39.38 |
| Top 5\% | $\$ 145,283$ | 59.67 |
| Top 10\% | $\$ 103,912$ | 70.30 |
| Top 25\% | $\$ 62,068$ | 85.99 |
| Top 50\% | $\$ 30,881$ | 96.93 |
| Bottom 50\% | $<\$ 30,881$ | 3.07 |

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service

For Tax Year 2004

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 328,049$ | 36.89 |
| Top 5\% | $\$ 137,056$ | 57.13 |
| Top 10\% | $\$ 99,112$ | 68.19 |
| Top 25\% | $\$ 60,041$ | 84.86 |
| Top 50\% | $\$ 30,122$ | 96.70 |
| Bottom 50\% | $<\$ 30,122$ | 3.30 |
| Note: AGI is Adjusted Gross Income <br> Source: Internal Revenue Service |  |  |

For Tax Year 2003

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 295,495$ | 34.27 |
| Top 5\% | $\$ 130,080$ | 54.36 |
| Top 10\% | $\$ 94,891$ | 65.84 |
| Top 25\% | $\$ 57,343$ | 83.88 |
| Top 50\% | $\$ 29,019$ | 96.54 |
| Bottom 50\% | $<\$ 29,019$ | 3.46 |

Note: AGI is Adjusted Gross Income
Source: Internal Revenue Service
For Tax Year 2002

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 285,424$ | 33.71 |
| Top 5\% | $\$ 126,525$ | 53.80 |
| Top 10\% | $\$ 92,663$ | 65.73 |
| Top 25\% | $\$ 56,401$ | 83.90 |
| Top 50\% | $\$ 28,654$ | 96.50 |
| Bottom 50\% | $<\$ 28,654$ | 3.50 |
| Note: AGI is Adjusted Gross Income <br> Source: Internal Revenue Service |  |  |

For Tax Year 2001

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax |
| :---: | :---: | :---: |


|  |  | Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 292,913$ | 33.89 |
| Top 5\% | $\$ 127,904$ | 53.25 |
| Top $10 \%$ | $\$ 92,754$ | 64.89 |
| Top $25 \%$ | $\$ 56,085$ | 82.90 |
| Top $50 \%$ | $\$ 28,528$ | 96.03 |
| Bottom $50 \%$ | $<\$ 28,528$ | 3.97 |

Note: AGI is Adjusted Gross Income Source: Internal Revenue Service

For Tax Year 2000

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 313,469$ | 37.42 |
| Top 5\% | $\$ 128,336$ | 56.47 |
| Top 10\% | $\$ 92,144$ | 67.33 |
| Top 25\% | $\$ 55,225$ | 84.01 |
| Top 50\% | $\$ 27,682$ | 96.09 |
| Bottom 50\% | $<\$ 27,682$ | 3.91 |

For Tax Year 1999

| Percentiles Ranked by <br> AGI | AGI Threshold on <br> Percentiles | Percentage of Federal <br> Personal Income Tax <br> Paid |
| :---: | :---: | :---: |
| Top 1\% | $\$ 293,415$ | 36.18 |
| Top 5\% | $\$ 120,846$ | 55.45 |
| Top 10\% | $\$ 87,682$ | 66.45 |
| Top 25\% | $\$ 52,965$ | 83.54 |
| Top 50\% | $\$ 26,415$ | 96.00 |
| Bottom 50\% | $<\$ 26,415$ | 4.00 |
| Note: AGI is Adjusted Gross Income <br> Source: Internal Revenue Service |  |  |

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