24-Jan-24

All Individual Income Tax Returns: Sources of Income and Tax Items, Tax Years 1913-2020

[Money amounts are in millions of current dollars]

Major sources of income											
Tax year	Number of returns	Adjusted gross income (less deficit)	Salaries and	Taxable	Qualified Dividends	Business net income less	Net capital gain less loss	All other	Income tax before credits	Total income tax liability	Alternative minimum tax
		(less dericit)	wages	interest	Dividends	loss [1]	[2]	income			ļ
1913	358,000	\$3,900	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	\$28	\$28	N/A
1914 1915	358,000 337,000	\$4,000 \$4,600	n.a. n.a.	n.a. n.a.	n.a. n.a.	n.a. n.a.	n.a. n.a.	n.a. n.a.	\$41 \$68	\$41 \$68	N/A N/A
1915	437,000	\$6,299	\$1,851	\$667	\$2,136	\$2,637	n.a. N/A	-\$992	\$173	\$173	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	\$4,339 \$5,709	N/A N/A	-\$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	\$3,707 \$4,267	\$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	\$1,124 \$940	-\$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	\$10,218 \$10,945	\$2,026 \$2,143	\$4,255 \$4,440	\$5,043 \$5,223	\$1,585 \$1,708	\$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	\$1,341	\$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	\$3,101 \$2,016	\$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	\$1,229	\$325	-\$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	\$232 \$18	-\$887 \$1,097	\$374 \$511	\$374 \$511	N/A N/A
1935	4,670,000	\$17,193	\$9,972	\$98	\$2,288	\$2,387	\$363	\$2,085	\$657	\$657	N/A
1936 1937	5,486,000 6.350.000	\$21,773 \$24,120	\$11,718 \$14,206	\$955 \$856	\$3,228 \$3,248	\$3,210 \$3,359	\$852 \$158	\$1,810 \$2,293	\$1,214 \$1,142	\$1,214 \$1,142	N/A N/A
1938	6,251,000	\$21,436	\$13,307	\$823	\$2,212	\$3,120	-\$176	\$2,150	\$766	\$766	N/A
1939 1940	7,652,000 14,711,000	\$25,363 \$40,155	\$16,491 \$27,707	\$832 \$1,003	\$2,544 \$2,999	\$3,674 \$5,407	\$321 \$332	\$1,501 \$2,707	\$929 \$1,496	\$929 \$1,496	N/A N/A
1940	25,870,000	\$63,433	\$47,140	\$1,003	\$2,999 \$3,299	\$8,455	\$430	\$2,707 \$3,080	\$3,908	\$1,496	N/A
1942 1943	36,619,000 43,722,000	\$85,780 \$106,555	\$65,617 \$82,755	\$982 \$886	\$2,833 \$2,780	\$12,833 \$15,717	\$112 \$595	\$3,403 \$3,822	\$8,927 \$14,590	\$8,927 \$14,590	N/A N/A
1943 1944	43,722,000 47,111,000	\$106,555 \$116,465	\$82,755 \$91,125	\$886 [3] n.a.	\$2,780 [3] 3,924	\$17,250	\$595 \$917	\$3,822 \$3,249	\$14,590 \$16,224	\$14,590 \$16,216	N/A N/A
1945 1946	49,932,000	\$120,009	\$91,700 \$99 174	[3] n.a.	[3] 3,925 \$3,674	\$19,003 \$23,267	\$2,114 \$3,068	\$3,267 \$3.833	\$17,061	\$17,050	N/A N/A
1946 1947	52,817,000 55,099,000	\$134,083 \$149,736	\$99,174 \$114,804	\$1,067 \$1,125	\$3,674 \$4,295	\$23,267 \$23,295	\$3,068 \$2,154	\$3,833 \$4,063	\$16,091 \$18,092	\$16,076 \$18,076	N/A N/A
1948	52,072,000 51.814.000	\$163,516 \$160,574	\$125,881 \$124,883	\$1,293	\$4,971	\$24,506 \$21,705	\$2,201 \$1.604	\$4,664 \$5.608	\$15,442	\$15,442	N/A N/A
1949 1950	51,814,000 53,060,000	\$160,574 \$179,148	\$124,883 \$139,073	\$1,528 \$1,595	\$5,246 \$6,157	\$21,705 \$23,429	\$1,604 \$2,927	\$5,608 \$5,967	\$14,538 \$18,375	\$14,538 \$18,375	N/A N/A
1951	55,447,000	\$202,337	\$160,482	\$1,702	\$6,056	\$24,878	\$2,997	\$6,222	\$24,439	\$24,439 \$28,020	N/A
1952 1953	56,529,000 57,838,000	\$215,290 \$228,708	\$174,339 \$187,734	\$1,847 \$2,043	\$5,860 \$5,828	\$24,754 \$24,951	\$2,470 \$2,075	\$6,020 \$6,077	\$27,822 \$29,450	\$28,020 \$29,657	N/A N/A
1954	56,747,000	\$229,573	\$185,953	\$2,370	\$7,048	\$25,452	\$3,352	\$5,398	\$26,873	\$26,967	N/A
1955 1956	58,250,000 59,197,000	\$248,974 \$268,268	\$200,712 \$215,618	\$2,584 \$2,872	\$7,851 \$8,606	\$27,454 \$30,137	\$4,751 \$4,553	\$5,622 \$6,482	\$29,982 \$33,134	\$30,077 \$33,265	N/A N/A
1957	59,825,000	\$280,895	\$228,077	\$3,319	\$9,124	\$29,698	\$3,485	\$7,192	\$34,816	\$34,975	N/A
1958 1959	59,085,000 60,271,000	\$281,777 \$305,772	\$227,551 \$247,370	\$3,659 \$4,395	\$9,741 \$9,356	\$29,906 \$30,994	\$4,330 \$6,275	\$6,590 \$7,382	\$34,755 \$39,092	\$34,925 \$39,347	N/A N/A
1960	61,028,000	\$316,141	\$257,918	\$5,057	\$9,530	\$30,038	\$5,300	\$8,298	\$39,909	\$40,298	N/A
1961 1962	61,499,000 62.712.000	\$330,617 \$349,484	\$266,902 \$283,373	\$5,683 \$7,155	\$9,890 \$10.640	\$31,578 \$33,269	\$7,621 \$5,771	\$8,943 \$9.276	\$42,714 \$45.691	\$43,066 \$45,790	N/A N/A
1963	63,943,000	\$369,675	\$299,443	\$9,212	\$11,452	\$33,184	\$6,449	\$9,935	\$49,117	\$49,216	N/A
1964 1965	65,376,000 67,596,000	\$399,539 \$432,344	\$323,266 \$347,150	\$10,125 \$11,296	\$11,917 \$12,961	\$35,358 \$38,559	\$7,939 \$10,180	\$10,934 \$12,198	\$47,896 \$50,144	\$48,185 \$50,632	N/A N/A
1966	70,160,000	\$472,132	\$381,067	\$13,225	\$13,998	\$40,984	\$9,941	\$12,917	\$56,773	\$51,627	N/A
1967 1968	71,651,000 73,729,000	\$509,151 \$559,760	\$411,646 \$451,505	\$14,899 \$16,782	\$14,202 \$15,222	\$42,280 \$45,503	\$13,682 \$17,990	\$12,442 \$12,758	\$63,655 \$77,440	\$64,525 \$78,419	N/A N/A
1969	75,834,000	\$603,546	\$498,865	\$19,626	\$15,740	\$45,842	\$14,853	\$8,620	\$87,336	\$88,524	N/A
1970 1971	74,280,000 74,576,000	\$639,358 \$682,467	\$531,884 \$564,967	\$22,021 \$24,731	\$15,807 \$15,671	\$44,242 \$45,029	\$9,007 \$13,155	\$16,397 \$18,914	\$84,156 \$85,942	\$85,767 \$87,469	\$122 \$169
1972	77,573,000	\$755,540	\$622,599	\$27,400	\$16,794	\$49,616	\$17,076	\$22,055	\$94,442	\$95,949	\$216
1973 1974	80,693,000 83,340,000	\$837,813 \$918.626	\$687,179 \$758.628	\$32,174 \$39,543	\$18,734 \$20,887	\$56,489 \$55.055	\$16,672 \$13,470	\$26,565 \$31,043	\$109,394 \$125.079	\$111,175 \$127.003	\$182 \$143
1974	82,229,000	\$918,828	\$795,399	\$39,343 \$43,434	\$20,887 \$21,892	\$53,736	\$13,470 \$14,072	\$31,043	\$125,079 \$127,432	\$127,003	\$143 \$144
1976 1977	84,670,000	\$1,070,180	\$880,998	\$48,588	\$24,461	\$59,637	\$18,562	\$37,934	\$144,186	\$145,749	\$1,000
1977	86,635,000 89,772,000	\$1,177,821 \$1,324,811	\$969,403 \$1,090,292	\$54,603 \$61,223	\$27,020 \$30,206	\$63,271 \$75,156	\$20,777 \$23,231	\$42,747 \$44,703	\$162,587 \$193,555	\$164,024 \$193,185	\$1,323 \$1,514
1979	92,694,000	\$1,490,173	\$1,229,251	\$73,875	\$33,483	\$69,013	\$28,448	\$56,103	\$220,099	\$220,100	\$1,175
1980 1981	93,902,000 95,396,000	\$1,642,346 \$1,804,046	\$1,349,843 \$1,486,100	\$102,009 \$140,559	\$38,761 \$48,161	\$64,558 \$52,934	\$29,660 \$30,819	\$57,515 \$45,473	\$256,294 \$290,207	\$256,251 \$291,127	\$1,263 \$1,827
1982	95,337,000	\$1,917,023	\$1,564,995	\$157,021	\$54,045	\$48,815	\$34,404	\$57,743	\$283,932	\$284,708	\$1,069
1983 1984	96,321,000 99,439,000	\$2,023,983 \$2,229,649	\$1,644,573 \$1,807,138	\$153,805 \$176,369	\$48,557 \$48,641	\$59,832 \$68,498	\$49,408 \$54,519	\$67,808 \$74,484	\$279,842 \$306,686	\$282,318 \$312,534	\$2,521 \$4,490
1985	101,660,000	\$2,401,034	\$1,928,201	\$182,109	\$55,046	\$76,246	\$68,278	\$91,154	\$332,165	\$338,765	\$3,792
1986 1987	103,045,000 106,996,000	\$2,580,689 \$2,803,941	\$2,031,026 \$2,163,906	\$167,640 \$168,966	\$61,623 \$66,791	\$84,564 \$129,775	\$132,842 \$137,399	\$102,994 \$137,104	\$367,592 \$373,857	\$381,224 \$384,538	\$6,713 \$1,675
1988	109,708,000	\$3,111,222	\$2,337,984	\$186,982	\$77,330	\$183,403	\$152,841	\$172,682	\$418,889	\$430,733	\$1,028
1989 1990	112,136,000 113,717,000	\$3,280,931 \$3,439,402	\$2,449,531 \$2,599,401	\$220,016 \$227,084	\$81,309 \$80,169	\$195,830 \$208,452	\$145,631 \$113,159	\$188,614 \$211,137	\$438,240 \$453,128	\$451,873 \$468,631	\$831 \$830
1991	114,730,000	\$3,499,250	\$2,674,261	\$209,411	\$77,284	\$205,054	\$102,776	\$230,464	\$454,503	\$471,083	\$1,213
1992 1993	113,605,000 114,602,000	\$3,664,594 \$3,759,964	\$2,805,703 \$2,892,120	\$162,343 \$131,141	\$77,926 \$79,729	\$241,654 \$248,573	\$118,230 \$144,172	\$258,738 \$264,229	\$482,631 \$508.894	\$500,020 \$526,819	\$1,357 \$2,053
1994	115,943,000	\$3,946,621	\$3,026,778	\$126,169	\$82,410	\$280,589	\$142,288	\$288,387	\$541,571	\$561,042	\$2,212
1995 1996	118,218,000 120,351,000	\$4,230,493 \$4,578,621	\$3,201,457 \$3,376,872	\$154,781 \$165,673	\$94,592 \$104,255	\$295,096 \$323,684	\$170,415 \$251,817	\$314,152 \$356,320	\$596,169 \$666,724	\$615,806 \$687,332	\$2,291 \$2,813
1996	120,351,000	\$4,578,621 \$5,016,905	\$3,376,872 \$3,613,918	\$165,673 \$171,700	\$104,255 \$120,493	\$323,684 \$355,064	\$251,817 \$356,083	\$356,320 \$399,647	\$666,724 \$739,482	\$687,332 \$762,258	\$4,005
1998 1999	124,771,000 127.075.000	\$5,467,504 \$5,912,167	\$3,879,762	\$178,334	\$118,480 \$132,466	\$389,755	\$446,084	\$455,089	\$813,569	\$821,899	\$5,015 \$6,478
1999 2000	127,075,000 129,374,000	\$6,423,986	\$4,132,473 \$4,456,167	\$175,675 \$199,322	\$132,466 \$146,988	\$419,486 \$426,779	\$542,758 \$630,542	\$509,309 \$564,188	\$906,812 \$1,018,219	\$912,464 \$1,017,471	\$6,478 \$9,601
2001	130,255,000	\$6,231,177	\$4,565,229	\$198,178	\$119,533	\$441,883	\$326,527	\$579,827	\$933,567	\$925,435	\$6,757
2002 2003	130,076,000 130,424,000	\$6,110,747 \$6,294,684	\$4,559,691 \$4,649,900	\$149,025 \$127,160	\$103,241 \$115,141	\$458,751 \$483,712	\$238,789 \$294,354	\$601,250 \$624,417	\$836,843 \$790,006	\$834,915 \$787,584	\$6,854 \$9,470
2004	132,226,000	\$6,886,852	\$4,921,806	\$125,474	\$146,839	\$563,210	\$473,662	\$655,861	\$884,343	\$874,010	\$13,029
2005 2006	134,373,000 138,394,754	\$7,531,892 \$8,144,688	\$5,155,407 \$5,469,370	\$162,433 \$222,707	\$166,482 \$199,359	\$672,028 \$707,005	\$668,015 \$779,462	\$707,527 \$766,785	\$990,152 \$1,082,855	\$980,259 \$1,071,873	\$17,421 \$21,565
2007	142,978,806	\$8,810,739	\$5,842,270	\$268,058	\$237,052	\$694,441	\$907,656	\$861,261	\$1,179,539	\$1,165,642	\$24,110
2008 2009	142,450,569 140,494,127	\$8,262,860 \$7,626,431	\$5,950,635 \$5,707,088	\$223,291 \$168,001	\$219,331 \$163,459	\$631,199 \$590,080	\$469,273 \$231,548	\$769,133 \$766,254	\$1,106,933 \$976,025	\$1,080,063 \$910,981	\$25,649 \$22,580
2009 2010	140,494,127 142,892,000	\$7,626,431 \$8,089,142	\$5,707,088 \$5,837,350	\$168,001 \$139,611	\$163,459 \$183,539	\$590,080 \$661,739	\$231,548 \$364,410	\$766,254 \$902,493	\$976,025 \$1,065,250	\$910,981 \$997,507	\$22,580 \$27,461
2011 2012	145,370,240 144,928,472	\$8,374,143 \$9,234,159	\$6,055,389 \$6.301.358	\$120,112	\$194,610 \$204,402	\$708,354 \$839,198	\$377,037 \$622.887	\$918,641 \$1,154,525	\$1,119,094 \$1,260,955	\$1,090,920 \$1,235.651	\$30,479 \$32,770
2012 2013	144,928,472 147,351,299	\$9,234,159 \$9,233,511	\$6,301,358 \$6,475,381	\$111,790 \$100,649	\$204,402 \$158,069	\$839,198 \$833,686	\$622,887 \$489,621	\$1,154,525 \$1,176,105	\$1,260,955 \$1,293,164	\$1,235,651 \$1,295,299	\$32,770 \$27,426
2014	148,606,578	\$9,916,220	\$6,784,948	\$93,894	\$192,448	\$901,050	\$698,649	\$1,245,231	\$1,431,547	\$1,444,390	\$28,646
2015 2016	150,493,263 150,272,157	\$10,210,310 \$10,379,352	\$7,112,223 \$7,217,426	\$95,881 \$96,640	\$203,188 \$202,034	\$960,819 \$956,748	\$706,515 \$620,975	\$1,281,777 \$1,285,530	\$1,513,776 \$1,501,976	\$1,529,562 \$1,517,277	\$31,166 \$31,016
2017	152,903,231	\$11,009,900	\$7,577,564	\$106,055	\$216,847	\$1,026,652	\$854,487	\$1,228,295	\$1,662,837	\$1,682,608	\$36,404
2018 2019	153,774,296 157,796,807	\$11,643,439 \$11,966,874	\$7,907,551 \$8,273,071	\$128,583 \$153,253	\$243,746 \$248,191	\$1,032,062 \$1,031,896	\$926,858 \$864,735	\$1,404,639 \$1,395,728	\$1,647,710 \$1,691,130	\$1,617,983 \$1,660,077	\$4,023 \$2,793
2020	164,358,792	\$12,591,789	\$8,416,496	\$127,376	\$260,244	\$1,044,607	\$1,128,346	\$1,762,584	\$1,826,116	\$1,785,177	\$2,937
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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 Builetin, Winter 1983-1984, Volume 3, Number 3. Data for 1982 onwards are from the SOI Tax Statist – Individual Income Tax Returns Complete Report (Publication 1304), Table 1.3: All Returns: Sources of Income, Adjustments, Doductions, Credits, and Tax Itak Ims. November 2022.

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

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