

**Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns, by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2019**  
(All figures are estimates based on samples)

Tax status, effective tax rate	Total			Size of adjusted gross income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more		
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
<b>All returns</b>	<b>157,796,807</b>	<b>100.0</b>	<b>8.0</b>	<b>90,425,054</b>	<b>100.0</b>	<b>0.8</b>	<b>36,357,516</b>	<b>100.0</b>	<b>1.8</b>	<b>21,997,582</b>	<b>100.0</b>	<b>3.3</b>	<b>9,016,655</b>	<b>100.0</b>	<b>17.8</b>
<b>Returns without U.S. income tax</b>	<b>53,791,026</b>	<b>34.1</b>	<b>1.5</b>	<b>50,654,027</b>	<b>56.0</b>	<b>0.7</b>	<b>2,931,360</b>	<b>8.1</b>	<b>3.2</b>	<b>189,681</b>	<b>0.9</b>	<b>10.4</b>	<b>15,958</b>	<b>0.2</b>	<b>8.8</b>
<b>Effective tax rate:</b>															
0 percent	21,714,514	13.8	4.6	21,262,246	23.5	2.4	358,707	1.0	15.1	82,460	0.4	14.6	11,101	0.1	9.8
Under 0 percent over -10 percent	15,277,471	9.7	1.0	12,682,456	14.0	0.4	** 2,571,470	** 7.1	** 1.4	** 107,221	** 0.5	** 7.1	** 4,857	** 0.1	** 5.4
-10 percent over -20 percent	5,023,522	3.2	0.1	4,934,989	5.5	0.1	** **	** **	** **	** **	** **	** **	** **	** **	** **
-20 percent and under	11,775,518	7.5	[2]	11,774,335	13.0	[2]	1,183	[2]	0.1	0	0.0	0.0	0	0.0	0.0
<b>Returns with U.S. income tax</b>	<b>104,005,781</b>	<b>65.9</b>	<b>8.6</b>	<b>39,771,027</b>	<b>44.0</b>	<b>0.8</b>	<b>33,426,157</b>	<b>91.9</b>	<b>1.7</b>	<b>21,807,901</b>	<b>99.1</b>	<b>3.2</b>	<b>9,000,697</b>	<b>99.8</b>	<b>17.9</b>
<b>Effective tax rate:</b>															
Over 0 percent under 5 percent	27,922,972	17.7	3.6	19,471,726	21.5	1.4	7,023,193	19.3	2.9	1,332,843	6.1	7.5	95,210	1.1	18.0
5 percent under 10 percent	44,546,547	28.2	2.6	20,116,513	22.2	0.3	16,658,815	45.8	1.5	7,547,436	34.3	3.6	223,784	2.5	26.5
10 percent under 15 percent	21,853,898	13.8	5.4	149,892	0.2	10.0	9,552,630	26.3	1.2	9,849,272	44.8	2.9	2,302,104	25.5	16.0
15 percent under 20 percent	7,156,758	4.5	13.2	16,474	[2]	37.0	186,700	0.5	0.7	3,027,980	13.8	1.9	3,925,605	43.5	16.8
20 percent under 25 percent	1,549,485	1.0	31.1	8,523	[2]	10.9	1,934	[2]	7.7	47,685	0.2	0.6	1,491,342	16.5	31.4
25 percent under 30 percent	732,148	0.5	12.1	4,012	[2]	6.0	** 2,158	** [2]	** 12.9	** 2,327	** [2]	** 8.1	724,281	8.0	12.1
30 percent under 35 percent	219,385	0.1	6.3	0	0.0	0.0	** **	** **	** **	** **	** **	** **	218,755	2.4	6.3
35 percent under 40 percent	17,890	[2]	2.7	0	0.0	0.0	0	0.0	0.0	34	[2]	5.6	17,856	0.2	2.7
40 percent under 60 percent	2,621	[2]	12.7	** 1,156	** [2]	** 44.1	** 402	** [2]	** 28.4	** 311	** [2]	** 5.3	763	[2]	11.7
60 percent under 80 percent	610	[2]	24.9	** **	** **	** **	** **	** **	** **	** **	** **	** **	598	[2]	24.9
80 percent or more	3,467	[2]	14.4	2,731	[2]	7.5	326	[2]	1.2	12	[2]	15.7	399	[2]	15.6

Tax status, effective tax rate	Total			Size of expanded income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more		
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
<b>All returns</b>	<b>157,796,807</b>	<b>100.0</b>	<b>7.8</b>	<b>86,761,962</b>	<b>100.0</b>	<b>0.6</b>	<b>39,377,118</b>	<b>100.0</b>	<b>1.6</b>	<b>22,490,228</b>	<b>100.0</b>	<b>3.1</b>	<b>9,167,499</b>	<b>100.0</b>	<b>17.7</b>
<b>Returns without U.S. income tax</b>	<b>53,791,026</b>	<b>34.1</b>	<b>1.2</b>	<b>49,417,980</b>	<b>57.0</b>	<b>0.5</b>	<b>4,093,892</b>	<b>10.4</b>	<b>2.6</b>	<b>255,183</b>	<b>1.1</b>	<b>8.4</b>	<b>23,970</b>	<b>0.3</b>	<b>8.0</b>
<b>Effective tax rate:</b>															
0 percent	21,714,514	13.8	2.6	20,139,812	23.2	1.3	1,409,288	3.6	5.0	146,315	0.7	9.0	19,100	0.2	8.5
Under 0 over -10 percent	15,523,985	9.8	0.9	12,830,734	14.8	0.3	** 2,683,420	** 6.8	** 1.3	** 108,872	** 0.5	** 7.4	** 4,871	** 0.1	** 5.9
-10 over -20 percent	5,133,403	3.3	0.1	5,029,495	5.8	0.1	** **	** **	** **	** **	** **	** **	** **	** **	** **
-20 percent and under	11,419,123	7.2	0.0	11,417,940	13.2	0.0	1,183	[2]	0.1	0	0.0	0.0	0	0.0	0.0
<b>Returns with U.S. income tax</b>	<b>104,005,781</b>	<b>65.9</b>	<b>8.5</b>	<b>37,343,982</b>	<b>43.0</b>	<b>0.6</b>	<b>35,283,226</b>	<b>89.6</b>	<b>1.5</b>	<b>22,235,045</b>	<b>98.9</b>	<b>3.1</b>	<b>9,143,529</b>	<b>99.7</b>	<b>17.8</b>
<b>Effective tax rate:</b>															
Under 5 percent	29,462,076	18.7	3.4	18,343,726	21.1	1.0	9,565,095	24.3	2.5	1,444,539	6.4	8.2	108,715	1.2	19.7
5 under 10 percent	43,499,293	27.6	2.7	18,815,989	21.7	0.2	16,259,359	41.3	1.3	8,159,221	36.3	3.5	264,724	2.9	27.8
10 under 15 percent	21,592,420	13.7	5.5	159,147	0.2	8.6	9,264,033	23.5	1.0	9,673,067	43.0	2.6	2,496,174	27.2	16.0
15 under 20 percent	6,970,326	4.4	13.1	11,391	[2]	58.8	191,056	0.5	0.8	2,913,045	13.0	1.5	3,854,834	42.0	16.6
20 under 25 percent	1,532,549	1.0	30.8	8,433	[2]	3.9	1,319	[2]	0.6	44,294	0.2	0.5	1,478,503	16.1	31.1
25 under 30 percent	716,784	0.5	11.8	2,146	[2]	7.2	1,966	[2]	31.4	339	[2]	2.1	712,332	7.8	11.8
30 under 35 percent	211,368	0.1	6.1	0	0.0	0.0	** 32	** [2]	** 0.0	** 249	** [2]	** 38.1	211,185	2.3	6.1
35 under 40 percent	16,104	[2]	2.5	12	[2]	0.0	** **	** **	** **	** **	** **	** **	15,994	0.2	2.5
40 under 60 percent	1,197	[2]	18.5	** 24	** [2]	** 3.1	343	[2]	31.0	** 284	** [2]	** 4.7	697	[2]	18.7
60 under 80 percent	498	[2]	9.5	** **	** **	** **	0	0.0	0.0	** **	** **	** **	347	[2]	9.4
80 percent or more	3,167	[2]	22.6	3,113	[2]	6.8	22	[2]	8.7	6	[2]	9.8	26	[2]	26.8

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

**Note:** Detail may not add to totals because of rounding. See Appendix A: Income Concepts of this article for a discussion of adjusted gross income and expanded income.

Source: IRS, Statistics of Income - Individual High Income Tax Returns, Table 11. March 2023.