

**Individual Income Tax Returns, Tax Year 2020**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**  
 [Money amounts are in thousands of dollars]

Marginal tax rate classes	All returns			Returns of married persons filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
<b>All tax rates.....</b>	<b>164,358,792</b>	<b>9,813,273,142</b>	<b>1,822,851,263</b>	<b>55,322,922</b>	<b>6,507,984,049</b>	<b>1,266,318,379</b>	<b>3,919,416</b>	<b>241,663,389</b>	<b>48,422,085</b>
0 percent.....	36,945,504	0	0	6,835,945	0	0	585,865	0	0
10 percent.....	26,205,803	182,100,394	17,006,867	6,410,717	70,873,316	6,320,305	357,671	1,805,880	170,647
10 percent (Form 8814).....	1,671	2,476	182	1,200	1,965	133	0	0	0
15 percent (capital gains).....	1,664,289	177,299,611	18,612,754	867,793	115,056,507	12,051,175	36,798	2,426,307	242,250
20 percent (capital gains).....	70,908	222,875,073	42,318,998	47,544	160,242,374	30,405,842	3,184	15,539,542	3,052,027
25 percent (capital gains).....	26,975	28,542,044	5,763,151	15,262	19,866,962	4,024,300	304	636,979	130,958
28 percent (capital gains).....	1,079	4,087,145	932,942	664	3,112,875	699,375	13	217,683	48,395
32 percent.....	1,294,338	411,050,253	87,227,887	733,556	300,797,195	63,963,662	36,433	7,048,275	1,492,690
35 percent.....	1,482,228	671,271,491	165,964,995	760,485	432,593,331	105,005,320	34,827	9,852,698	2,373,036
37 percent.....	922,362	1,826,321,830	562,459,695	737,692	1,489,848,901	456,589,895	37,539	64,237,480	19,840,714
Form 8615.....	388,560	5,490,028	1,086,715	0	0	0	0	0	0

  

Marginal tax rate classes	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
<b>All tax rates.....</b>	<b>21,463,538</b>	<b>592,802,938</b>	<b>92,115,301</b>	<b>83,652,916</b>	<b>2,470,822,767</b>	<b>415,995,498</b>
0 percent.....	4,879,676	0	0	24,644,018	0	0
10 percent.....	6,069,688	42,801,330	4,248,724	583,311	4,423,189	0
10 percent (Form 8814).....	468	507	49	0	0	0
15 percent (capital gains).....	42,986	3,871,559	395,118	716,712	55,945,238	5,924,212
20 percent (capital gains).....	2,113	5,348,105	1,005,803	18,066	41,745,052	7,855,326
25 percent (capital gains).....	589	534,474	107,899	10,820	7,503,629	1,499,995
28 percent (capital gains).....	60	127,415	31,906	342	629,173	153,266
32 percent.....	104,141	19,946,947	4,119,169	420,207	83,257,836	17,652,366
35 percent.....	129,713	42,169,889	10,809,530	557,203	186,655,572	47,777,110
37 percent.....	28,031	47,045,700	15,019,515	119,100	225,189,749	71,009,571
Form 8615.....	0	0	0	388,560	5,490,028	1,086,715

Source: IRS, SOI Tax Stats - Individual Statistical Tables by Tax Rate and Income Percentile, Individual Complete Report (Publication 1304), Table 3.4: Tax Classified by Marginal Tax Rate. March 2022.