

Appendix H

Personal Income Tax: Effective Rates and Share of National Income, 1950-2010

Year	Personal Income Tax Receipts (\$ billions)	Adjusted Gross Income (\$ billions)	Effective Tax Rate ²	Personal Income Tax ³ (% of GDP)	Total Personal Income Tax ⁵ (% of Fed Fund Receipts)	Personal Income Tax ⁴ (% of Federal Funds Outlays)
1950	18.4	179.1	10.3%	6.1%	52.1%	47.9%
1951	24.2	202.3	12.0%	7.0%	52.4%	55.3%
1952	27.8	215.3	12.9%	7.6%	46.3%	42.8%
1953	29.4	228.7	12.9%	7.5%	46.6%	40.3%
1954	26.7	229.2	11.6%	6.8%	42.5%	40.5%
1955	29.6	248.5	11.9%	6.9%	50.9%	47.5%
1956	32.7	267.7	12.2%	7.3%	49.9%	50.9%
1957	34.4	280.3	12.3%	7.2%	50.0%	51.2%
1958	34.3	281.2	12.2%	7.1%	51.4%	49.2%
1959	38.6	305.1	12.7%	7.4%	58.7%	50.1%
1960	39.5	315.5	12.5%	7.3%	52.2%	52.8%
1961	42.2	329.9	12.8%	7.5%	56.1%	53.2%
1962	44.9	348.7	12.9%	7.4%	56.3%	51.9%
1963	48.2	368.8	13.1%	7.5%	57.4%	53.2%
1964	47.2	396.7	11.9%	6.9%	53.9%	49.1%
1965	49.6	429.2	11.6%	6.7%	54.5%	52.3%
1966	56.1	468.5	12.0%	6.9%	55.3%	52.6%
1967	63.0	504.8	12.5%	7.3%	56.3%	49.4%
1968	76.7	554.4	13.8%	8.1%	66.9%	53.6%
1969	86.6	603.5	14.3%	8.5%	60.4%	58.4%
1970	83.9	631.7	13.3%	7.8%	58.6%	53.7%
1971	85.4	673.6	12.7%	7.3%	63.8%	52.2%
1972	93.6	746.0	12.5%	7.3%	62.9%	52.5%
1973	108.1	827.1	13.1%	7.6%	67.0%	57.8%
1974	123.6	905.5	13.6%	8.0%	68.2%	61.4%
1975	124.5	947.8	13.1%	7.4%	66.4%	50.2%
1976	141.8	1,053.9	13.5%	7.6%	70.5%	51.1%
1977	159.8	1,158.5	13.8%	7.7%	66.2%	52.5%
1978	188.2	1,302.4	14.5%	8.0%	69.6%	55.0%
1979	214.5	1,465.4	14.6%	8.1%	67.8%	57.1%
1980	250.3	1,613.7	15.5%	8.7%	71.3%	57.7%
1981	284.1	1,772.6	16.0%	8.8%	69.2%	57.3%
1982	277.6	1,852.1	15.0%	8.3%	67.8%	51.1%
1983	274.2	1,942.6	14.1%	7.5%	71.7%	44.7%
1984	301.9	2,139.9	14.1%	7.5%	71.8%	47.3%
1985	325.7	2,306.0	14.1%	7.5%	70.8%	44.8%
1986	367.0	2,524.1	14.5%	8.0%	77.4%	48.5%
1987	369.0	2,813.7	13.1%	7.6%	68.5%	48.5%
1988	412.8	3,124.2	13.2%	7.9%	73.5%	50.7%
1989	432.8	3,298.9	13.1%	7.7%	70.3%	48.6%
1990	447.1	3,451.2	13.0%	7.5%	70.3%	45.8%
1991	448.3	3,516.1	12.8%	7.3%	69.9%	43.8%
1992	476.2	3,680.6	12.9%	7.3%	72.5%	45.7%
1993	502.7	3,775.6	13.3%	7.3%	71.3%	47.4%
1994	534.8	3,961.1	13.5%	7.3%	69.0%	49.8%
1995	588.3	4,244.6	13.9%	7.7%	70.1%	53.4%
1996	658.1	4,590.5	14.3%	8.1%	71.8%	57.8%
1997	727.3	5,023.5	14.5%	8.4%	72.0%	62.8%
1998	788.5	5,469.2	14.4%	8.7%	70.8%	65.4%
1999	877.3	5,909.3	14.8%	9.1%	75.3%	70.1%
2000	980.5	6,424.0	15.3%	9.5%	73.9%	74.0%
2001	888.0	6,170.6	14.4%	8.4%	70.7%	65.4%
2002	797.0	6,033.6	13.2%	7.3%	71.9%	54.2%
2003	748.0	6,207.1	12.1%	6.5%	73.0%	47.3%
2004	832.0	6,788.8	12.3%	6.8%	75.6%	48.8%
2005	934.8	7,422.5	12.6%	7.1%	71.3%	50.1%
2006	1,023.9	8,030.8	12.7%	7.4%	67.5%	49.8%
2007	1,115.6	8,687.7	12.8%	7.7%	67.1%	53.9%
2008	1,031.6	8,262.9	12.5%	7.0%	65.6%	44.9%
2009	865.9	7,626.4	11.4%	6.0%	74.2%	32.0%
2010	944.5	8,045.0	11.7%	6.3%	75.6%	35.4%

1. For 1950-1985: IRS, "SOI," Table 8: Personal Income per National Income and Product Accounts (NIPA), and Taxable Income and Individual Income Tax per SOI and Table 5: Total Adjusted Gross Income Estimated from National Income and Product Accounts (NIPA) and as Reported on Individual Income Tax Returns per SOI, <http://www.irs.gov/uac/SOI-Tax-Stats-SOI-Bulletin-Historical-Tables-and-Appendix>. For 1986-2000: IRS, "SOI," Table 5: Personal Income and Total Adjusted Gross Income Based on Individual Income Tax Returns per National Income and Product Accounts (NIPA), <http://www.irs.gov/uac/SOI-Tax-Stats-SOI-Bulletin-Historical-Tables-and-Appendix>. For 2001-2010: IRS, "SOI," Table 3: Number of Individual Income Tax Returns, Income, Exemptions and Deductions, Tax, and Average Tax, by Size of Adjusted Gross Income, <http://www.irs.gov/uac/SOI-Tax-Stats-SOI-Bulletin-Historical-Tables-and-Appendix>.

2. The effective rate is a percentage derived from dividing personal income tax revenues by personal adjusted gross income.

3. See Appendix B, note 3.

4. For federal funds spending, see Appendix C.