

Tax and Income Shares in 1999 According to the Joint Committee on Taxation

According to figures released on Feb. 16, 1999 by Ways and Means Chairman Bill Archer, taxpayers making more than \$100,000 a year pay 45.3% of all federal taxes. The data, from the Joint Committee on Taxation, indicate that these taxpayers have 38.4% of total income. The figures also show that for taxpayers in income groups below \$100,000, most of the total amount paid in federal taxes reflects non-income taxes. The personal income tax is more than half of total federal taxes only for those making more than \$100,000, equal to 75% of this group's total federal tax bill. Congressional leaders have proposed to cut income tax rates by ten percent.

Income \$-000	Returns (mill.)	% of Returns	Average Income	Tot. Inc. \$-bill.	% of Tot. Inc	Total Fed. Taxes		Income Taxes		Other Taxes		% of Federal Tax Bills		
						\$-bill.	% of Tot.	\$-bill.	% of Tot.	\$-bill.	% of Tot.	Inc. taxes	Other taxes	Total
<\$10	22	15.5%	\$ 4,400	\$ 95	1.4%	\$ 6	0.4%	\$ -8	-1.0%	\$ 13	2.0%	-145%	245%	100%
\$10-20	26	19.0%	14,500	383	5.7%	31	2.1%	-9	-1.1%	40	6.0%	-27%	127%	100%
\$20-30	20	14.6%	24,500	498	7.4%	77	5.3%	19	2.4%	58	8.8%	25%	75%	100%
\$30-40	16	11.4%	34,500	549	8.1%	98	6.8%	34	4.3%	64	9.7%	35%	65%	100%
\$40-50	13	9.4%	44,500	582	8.6%	115	7.9%	47	5.9%	69	10.4%	40%	60%	100%
\$50-75	20	14.3%	61,500	1,219	18.1%	260	17.9%	116	14.6%	144	21.8%	45%	55%	100%
\$75-100	10	7.2%	82,500	828	12.3%	208	14.3%	103	12.9%	105	15.9%	49%	51%	100%
\$100-200	8	6.1%	132,000	1,117	16.6%	290	19.9%	174	21.9%	116	17.6%	60%	40%	100%
\$200+	3	1.8%	580,000	1,466	21.8%	370	25.4%	320	40.1%	50	7.6%	86%	14%	100%
ALL	139	100.0%	\$ 48,455	\$ 6,735	100.0%	\$1,456	100.0%	\$ 796	100.0%	\$ 660	100.0%	55%	45%	100%
Addendum:														
<\$100,000	128	92.1%	\$ 32,400	\$ 4,152	61.6%	\$ 796	54.7%	\$ 303	38.0%	\$ 493	74.7%	38%	62%	100%
>\$100,000	11	7.9%	235,000	2,583	38.4%	660	45.3%	\$ 493	62.0%	\$ 167	25.3%	75%	25%	100%

Sources: All figures are from the Joint Committee on Taxation, Feb. 1999, except for figures on average and total incomes, which were calculated by Citizens for Tax Justice, based on JCT's published figures. Tax figures exclude corporate income taxes and regressive state and local taxes, and thus substantially overstate the overall progressivity of the combined federal, state and local taxes Americans pay.

Citizens for Tax Justice, Feb. 16, 1999