

**Table 9.11-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1994 AND 1995**

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
1994					
All returns	554,077	18,507,502	474,703	2,469,841	5,203
Under \$15,000 2/	181,559	796,634	107,400	65,005	605
\$15,000 under \$30,000	150,125	3,290,528	145,612	280,339	1,925
\$30,000 under \$50,000	106,471	4,151,767	105,926	450,498	4,253
\$50,000 under \$75,000	67,999	4,132,959	67,890	502,040	7,395
\$75,000 under \$100,000	27,295	2,328,285	27,268	334,223	12,257
\$100,000 under \$200,000	16,586	2,138,929	16,570	390,126	23,544
\$200,000 or more	4,042	1,668,400	4,037	447,610	110,877
Median income	24,540
1995					
All returns	549,519	19,057,384	470,977	2,510,724	5,331
Under \$15,000 2/	175,882	936,599	103,253	65,554	635
\$15,000 under \$30,000	146,996	3,228,230	141,982	269,925	1,901
\$30,000 under \$50,000	105,961	4,129,834	105,259	440,150	4,182
\$50,000 under \$75,000	69,182	4,209,997	69,030	504,077	7,302
\$75,000 under \$100,000	29,031	2,479,519	29,000	349,389	12,048
\$100,000 under \$200,000	18,175	2,337,642	18,163	418,716	23,053
\$200,000 or more	4,292	1,735,563	4,290	462,912	107,905
Median income	25,090

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1996*, p. 118, and *Spring 1997*, p. 151.