

**Table 1****Summary of Federal Individual Income Tax Data, 2007 (latest available)**

www.taxfoundation.org (Updated July 2009)

[AGI adjusted gross income]

	<b>Number of Returns with Positive AGI</b>	<b>AGI (\$ millions)</b>	<b>Income Taxes Paid (\$ millions)</b>	<b>Group's Share of Total AGI</b>	<b>Group's Share of Income Taxes</b>	<b>Income Split Point</b>	<b>Average Tax Rate</b>
All Taxpayers	141,070,971	\$8,798,500	\$1,115,504	100%	100%	-	12.68%
Top 1%	1,410,710	\$2,008,259	\$450,926	22.83%	40.42%	> \$410,096	22.45%
Top 2-5%	5,642,839	\$1,286,283	\$225,367	14.62%	20.20%	-	17.52%
Top 5%	7,053,549	\$3,294,542	\$676,293	37.44%	60.63%	> \$160,041	20.53%
Top 6-10%	7,053,548	\$933,297	\$118,139	10.61%	10.59%	-	12.66%
Top 10%	14,107,097	\$4,227,839	\$794,432	48.05%	71.22%	> \$113,018	18.79%
Top 11-25%	21,160,646	\$1,817,515	\$171,443	20.66%	15.37%	-	9.43%
Top 25%	35,267,743	\$6,045,354	\$965,875	68.71%	86.59%	> \$66,532	15.98%
Top 26-50%	35,267,743	\$1,674,859	\$117,368	19.04%	10.52%	-	7.01%
Top 50%	70,535,486	\$7,720,213	\$1,083,243	87.74%	97.11%	> \$32,879	14.03%
Bottom 50%	70,535,485	\$1,078,287	\$32,261	12.26%	2.89%	< \$32,879	2.99%
Source: Internal Revenue Service							