

Congress of the United States
JOINT COMMITTEE ON TAXATION
Washington, D.C. 20515

JCX-22-81

BURDEN TABLES - 1982, 1983, and 1984

August 3, 1981

FEDERAL INDIVIDUAL INCOME TAX*
(ASSUMES ITEMIZED DEDUCTIONS ARE 23% OF AGI)

EXAMPLE #	1			2			3			4			5		
FILING STATUS	SINGLE			JOINT			JOINT			JOINT			JOINT		
DEPENDENTS	NONE			NONE			TWO			NONE			TWO		
EXEMPT BY SPOUSE	.00			.00			.00			25.00			25.00		
EXEMPT BY CHILD	.00			.00			.00			.00			.00		
INCOME	TAX LIABILITY														
	UNDER PRESENT LAW	UNDER PROPOSED	REDUC-ION	UNDER PRESENT LAW	UNDER PROPOSED	REDUC-ION	UNDER PRESENT LAW	UNDER PROPOSED	REDUC-ION	UNDER PRESENT LAW	UNDER PROPOSED	REDUC-ION	UNDER PRESENT LAW	UNDER PROPOSED	REDUC-ION
5000	250	216	34	0	0	0	-500	-500	0	0	0	0	-500	-500	0
10000	1177	1043	134	702	610	92	374	322	52	702	590	112	374	305	69
15000	2047	1836	211	1625	1434	191	1233	1082	151	1625	1394	227	1233	1052	181
20000	3115	2789	326	2457	2189	268	2013	1785	224	2457	2134	323	2013	1718	275
25000	4364	3923	441	3399	3050	349	2901	2596	305	3399	2971	428	2901	2527	374
30000	5718	5152	566	4477	4012	465	3917	3512	405	4477	3914	559	3917	3418	499
35000	7220	6500	720	5705	5125	580	5065	4545	520	5705	4994	707	5065	4418	647
40000	8866	8012	854	7052	6333	719	6312	5673	639	7052	6164	884	6312	5516	796
45000	10673	9626	1047	8524	7655	869	7737	6944	793	8524	7435	1093	7737	6758	979
50000	12559	11320	1239	10143	9156	1027	9123	8376	947	10143	8912	1271	9123	8132	1191
55000	14467	13143	1324	11819	10654	1161	10979	9878	1101	11819	10389	1450	10979	9609	1370
60000	16392	15068	1324	13602	12249	1353	12634	11379	1255	13602	11919	1643	12634	11047	1547
65000	18317	16993	1324	15449	13943	1546	14509	13063	1446	15449	13506	1903	14509	12706	1803
70000	20242	18918	1324	17375	15637	1738	16395	14757	1638	17375	15252	2123	16395	14372	2023
75000	22167	20843	1324	19262	17331	1931	18202	16451	1831	19262	16919	2343	18202	16039	2243
80000	24092	22768	1324	21178	19175	2003	20178	18195	1983	21178	18605	2493	20178	17705	2473
85000	26017	24693	1324	23103	21062	2041	22103	20042	2021	23103	20541	2562	22103	19561	2542
90000	27942	26618	1324	25028	22944	2040	24028	21968	2060	25028	22397	2631	24028	21417	2611
95000	29867	28543	1324	26953	24835	2118	25953	23895	2094	26953	24253	2700	25953	23273	2680
100000	31792	30466	1324	28878	26721	2157	27878	25781	2137	28878	26109	2769	27878	25129	2749

JOINT COMMITTEE ON TAXATION

DATE: JULY 8, 1981

TIME: 21:02:25

*COMPUTED WITHOUT REFERENCE TO THE TAX TABLES

Assumes that all income is wage and salary and/or self-employment income.

FEDERAL INDIVIDUAL INCOME TAX
(ASSUMES ITEMIZED DEDUCTIONS ARE 23% OF AGI)*COMPUTED WITHOUT REFERENCE TO THE TAX TABLES

FEDERAL INDIVIDUAL INCOME TAX*
(ASSUMES ITEMIZED DEDUCTIONS ARE 23% OF AGI)

EXAMPLE #	1	2	3	4	5
FILING STATUS	SINGLE	JOINT	JOINT	JOINT	JOINT
DEPENDENTS	NONE	NONE	TWO	NONE	TWO
% EARNED BY SPOUSE	.00	.00	.00	25.00	25.00
% MEASURED INCOME	.00	.00	.00	.00	.00

INCOME	TAX LIABILITY				
	UNDER PRESENT LAW	UNDER THE PROPOSED TON	UNDER REDUC- PRESENT LAW	UNDER THE PROPOSED TON	UNDER REDUC- PRESENT LAW
	UNDER THE PROPOSED TON	UNDER REDUC- PRESENT LAW	UNDER THE PROPOSED TON	UNDER REDUC- PRESENT LAW	UNDER THE PROPOSED TON
5000	250	199	51	0	0
10000	1177	951	226	702	560
15000	2047	1647	400	1625	1328
20000	3115	2505	610	2457	1998
25000	4364	3523	841	3399	2748
30000	5718	4637	1081	4477	3633
35000	7220	5869	1351	5705	4631
40000	8886	7233	1653	7052	5724
45000	10673	8693	1980	8528	6922
50000	12559	10233	2326	10183	8269
55000	14467	11881	2586	11839	9617
60000	16392	13613	2779	13602	11054
65000	18317	15346	2971	15489	12598
70000	20242	17078	3164	17375	14134
75000	22167	18998	3169	19262	15674
80000	24092	20923	3169	21178	17334
85000	26017	22848	3169	23103	19028
90000	27942	24773	3169	25028	20722
95000	29867	26698	3169	26953	22416
100000	31792	28623	3169	28878	24110

JOINT COMMITTEE ON TAXATION	DATE: JULY 8, 1981				TIME: 2:36:39

JOINT COMMITTEE ON TAXATION

DATE: JULY 8, 1981

TIME: 2:16:39

*COMPUTED WITHOUT REFERENCE TO THE TAX TABLES

Assumes that all income is wage and salary and/or self-employment income.

Property income FEDERAL INDIVIDUAL INCOME TAX*
(ASSUMES ITEMIZED DEDUCTIONS ARE 23% OF AGI)

EXAMPLE #	1	2	3	4	5							
FILING STATUS	SINGLE	JOINT	JOINT	JOINT	JOINT							
DEPENDENTS	NONE	NONE	TWO	NONE	TWO							
EARNED BY SPOUSE	.00	.00	.00	25.00	25.00							
EARNED INCOME	100.00	100.00	100.00	100.00	100.00							
INCOME		TAX LIABILITY										
	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC-ION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC-ION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC-ION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC-ION
5000	250	199	51	0	0	0	0	0	0	0	0	0
10000	1177	951	226	702	560	130	370	296	70	702	560	130
30000	5710	4637	1081	4477	3633	844	3917	3173	744	4477	3633	844
50000	12559	10233	2326	10183	8269	1914	9323	7569	1754	10183	8269	1914
100000	35472	28623	6849	29614	24110	5504	28530	23230	5304	29614	24110	5504
200000	88597	67123	21474	76984	61702	15282	75704	60702	15002	76984	61702	15002
300000	142497	105623	36874	129404	100202	29202	128004	99202	28802	129404	100202	29202
400000	196397	144123	52274	183304	138702	44602	181904	137702	44202	183304	138702	44602
500000	250297	182623	67674	237204	177202	60002	235804	176202	59602	237204	177202	60002
1000000	519797	375123	144674	506704	369702	137002	505304	368702	136602	506704	369702	137002
JOINT COMMITTEE ON TAXATION						DATE: JULY 8, 1981			TIME: 21:36:39			

JOINT COMMITTEE ON TAXATION

DATE: JULY 8, 1981

TIME: 21:16:39

*COMPUTED WITHOUT REFERENCE TO THE TAX TABLES

Senat Finance 1984

FEDERAL INDIVIDUAL INCOME TAX*
(ASSUMES ITEMIZED DEDUCTIONS ARE 23% OF AGI)

EXAMPLE #	1	2	3	4	5
FILING STATUS	SINGLE	JOINT	JOINT	JOINT	JOINT
DEPENDENTS	NONE	NONE	TWO	NONE	TWO
EARNED BY SPOUSE	.00	.00	.00	25.00	25.00
UNEARNED INCOME	.00	.00	.00	.00	.00

	INCOME						TAX LIABILITY											
	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- TION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- TION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- TION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- TION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- TION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- TION
5000	250	193	57	0	0	0	-500	-500	0	0	0	0	-500	-500	0			
10000	1177	915	262	702	539	163	374	291	83	702	500	198	374	261	113			
15000	2047	1572	475	1625	1253	372	1233	952	281	1625	1193	432	1233	900	333			
20000	3115	2392	723	2457	1885	572	2013	1549	464	2457	1795	662	2013	1469	544			
25000	4364	3308	1016	3399	2596	803	2901	2218	683	3399	2466	933	2901	2106	795			
30000	5718	4385	1333	4477	3443	1034	3917	3003	914	4477	3278	1199	3917	2838	1079			
35000	7220	5540	1680	5705	4403	1302	5065	3903	1162	5705	4184	1521	5065	3684	1381			
40000	8886	6827	2059	7052	5434	1618	6312	4874	1438	7052	5154	1898	6312	4615	1697			
45000	10673	8210	2463	8528	6555	1973	7737	5952	1785	8528	6197	2331	7737	5637	2100			
50000	12559	9673	2886	10183	7825	2358	9323	7165	2158	10183	7413	2770	9323	6753	2570			
55000	14467	11222	3245	11839	9096	2743	10979	8436	2543	11839	8642	3197	10979	7992	2997			
60000	16392	12839	3553	13602	10456	3146	12634	9706	2928	13602	9886	3716	12634	9211	3423			
65000	18317	14456	3861	15489	11919	3570	14509	11159	3350	15489	11302	4187	14509	10502	3967			
70000	20242	16073	4169	17375	13382	3993	16395	12622	3773	17375	12717	4658	16395	11957	4438			
75000	22167	17691	4452	19262	14845	4417	18282	14045	4197	19262	14133	5129	18282	13373	4909			
80000	24092	19308	4784	21178	16328	4850	20178	15588	4590	21178	15588	5590	20178	14798	5390			
85000	26017	21011	5006	23103	17845	5283	22103	17205	4988	23103	17153	5950	22103	16313	5790			
90000	27942	22714	5228	25028	19362	5716	24028	18622	5206	25028	18717	6311	24028	17877	6151			
95000	29867	24417	5450	26953	20879	6149	25953	20043	5514	26953	20202	6671	25953	19402	6511			
100000	31792	26120	5672	28878	22396	6582	27878	22056	5922	28878	21846	7032	27878	21006	6872			

JOINT COMMITTEE ON TAXATION

DATE: JULY 8, 1981

TIME: 23:38:16

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FEDERAL INDIVIDUAL INCOME TAX*
(ASSUMES ITEMIZED DEDUCTIONS ARE 23% OF AGI)

Property Income

EXAMPLE #	1	2	3	4	5
FILING STATUS	SINGLE	JOINT	JOINT	JOINT	JOINT
DEPENDENTS	NONE	NONE	TWO	NONE	TWO
% EARNED BY SPOUSE	.00	.00	.00	25.00	25.00
% UNEARNED INCOME	100.00	100.00	100.00	100.00	100.00

INCOME	TAX LIABILITY														
	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- ION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- ION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- ION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- ION	UNDER PRESENT LAW	UNDER THE PROPOS	REDUC- ION
5000	250	193	57	0	0	0	0	0	0	0	0	0	0	0	0
10000	1177	915	262	702	539	163	374	291	83	702	539	163	374	291	83
30000	5718	4385	1333	4477	3443	1034	3917	3003	914	4477	3443	1034	3917	3003	914
50000	12559	9673	2886	10183	7825	2358	9323	7165	2158	10183	7825	2358	9323	7165	2158
100000	35472	27155	8317	29614	22896	6718	28534	22056	6478	29614	22896	6718	28534	22056	6478
200000	88597	65585	23012	76984	59170	17814	75704	58190	17514	76984	59170	17814	75704	58190	17514
300000	142497	104085	38412	129404	97600	31804	128004	96600	31400	129404	97600	31804	128004	96600	31400
400000	196397	142585	53812	183504	136100	47204	181904	135100	46800	183504	136100	47204	181904	135100	46800
500000	250297	181085	69212	237204	174600	62604	235904	173600	62200	237204	174600	62604	235904	173600	62200
1000000	519797	373585	146212	506704	367100	139604	505304	366100	139200	506704	367100	139604	505304	366100	139200

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