HISTORICAL DATA PERTAINING TO THE INDIVIDUAL INCOME TAX

1913–59

PREPARED BY THE

STAFF OF THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

OCTOBER 1959

UNITED STATES
GOVERNMENT PRINTING OFFICE
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HISTORICAL COMPARISON OF THE INDIVIDUAL INCOME TAX, EXEMPTIONS, CREDITS, RATES, AND THE TAX BURDEN, 1913-59

TABLE 1.—*Personal exemptions and credit for dependents, 1913–59*

	1913–16	1917–20	1921–23	1924	1925–31	1932–39	1940	1941	1942	1943 [2]	1944–45 [3]	1946–47	1948–59 [4]
Single person	$3, 000	$1, 000	$1, 000	$1, 000	$1, 500	$1, 000	$800	$750	$500	$500	$500	$500	$600
Married person	4, 000	2, 000	[1] 2, 500	2, 500	3, 500	2, 500	2, 000	1, 500	1, 200	1, 200	1, 000	1, 000	1, 200
Dependents	------	200	400	400	400	400	400	400	350	350	500	500	600

[1] For net incomes in excess of $5,000, personal exemption was $2,000.

[2] For 1943 the victory-tax exemption was $624 for the taxpayer (no credit for dependents) and an exemption for the spouse of the taxpayer equal to the spouse's income or $624 whichever was the smaller.

[3] For 1944 and 1945 the normal tax exemption was $500 for the taxpayer (no credit for dependents) and an exemption for the spouse of the taxpayer equal to the spouse's income or $500 whichever was the smaller

[4] For 1948–59 an additional exemption of $600 is allowed taxpayers 65 years of age or over and an additional exemption of $600 for blind taxpayers.

TABLE 2.—*Earned income credit, 1913–59*

Income year	Kind of credit	Earned net income subject to tax for computation of credit	Limit of credit
1913–23	None		
1924	Against tax	All net income up to $5,000 whether earned or not, and up to $10,000 if earned.	25 percent of normal tax on earned net income (cannot exceed 25 percent of normal tax on net income).
1925–27	do	All net income up to $5,000 whether earned or not, and up to $20,000 if earned.	25 percent of total tax on earned net income (cannot exceed the sum of 25 percent of normal tax on net income and 25 percent of surtax on earned net income).
1928–31	do	All net income up to $5,000 whether earned or not, and up to $30,000 if earned.	Do.
1932–33	None		
1934–43	Against net income for normal tax purposes.	All net income up to $3,000 whether earned or not, and up to $14,000 if earned.	10 percent of the earned net income, but not in excess of 10 percent of the amount of net income to be credited against net income for normal tax.
1944–59	None	None	None.

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TABLE 3.—*Normal tax rates, 1913–59*

1913–15	1916	1917	1918	1919–23	1924	1925–28	1929	1930–31	1932–33	1934–40	1941	1942	1943	1944–45	1946–47 [1]	1948–59 [2]
Percent	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*
1	2	----	----	----	----	----	----	----	----	4	4	6	6	3	3	3
----	----	2	----	----	----	----	----	----	----	----	----	----	----	----	----	----
----	----	4	----	----	----	----	----	----	----	----	----	----	----	----	----	----
----	----	----	6	4	2	1½	½	1½	4	----	----	----	----	----	----	----
----	----	----	----	----	4	3	2	3	----	----	----	----	----	----	----	----
----	----	----	12	8	----	----	----	----	8	----	----	----	----	----	----	----
----	----	----	----	----	6	5	4	5	----	----	----	----	----	----	----	----

ced by 5 percent.

ed by 17 percent of the first $400 of combined normal tax and surtax plus 12 percent on the next $99,600 of combined nt of the combined normal tax and surtax over $100,000. For 1950 the corresponding percentage reductions were 13 spectively.

TABLE 4.—*Individual income surtax rates, 1913–59*

1916	1917	1918–21	1922–23 [2]	1924	1925–31	1932–33	1934–35	1936–39	1940 [3]	1941	1942	1943 [4]	1944–45	1946–50 [5]	1951	1952–53	1954–59
Percent	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*
----	----	----	----	----	----	----	----	----	----	6	13	13	20	17	17.4	19.2	17
----	----	----	----	----	----	----	----	----	----	9	16	16	22	19	19.4	21.6	19
----	----	----	----	----	----	----	4	4	4	13	20	20	26	23	24	26	23
----	1	1	----	----	----	----	4	4	4	13	20	20	26	23	24	26	23
----	1	2	1	----	----	1	5	5	6	17	24	24	30	27	27	31	27
----	2	2	1	----	----	1	5	5	6	17	24	24	30	27	27	31	27
----	2	3	1	----	----	1	6	6	8	21	28	28	34	31	32	35	31
----	3	4	2	1	1	2	7	7	10	25	32	32	38	35	36	39	35
----	3	5	3	1	1	3	8	8	12	29	36	36	43	40	40	45	40
----	4	5	3	1	1	3	8	8	12	29	36	36	43	40	40	45	40
----	4	6	4	2	2	4	9	9	15	32	40	40	47	44	45	50	44
----	5	6	4	2	2	4	9	9	15	32	40	40	47	44	45	50	44
----	5	7	5	3	3	5	11	11	18	35	43	43	50	47	48	53	47
----	5	8	6	4	4	6	13	13	21	38	46	46	53	50	51	56	50
1	8	9	8	5	5	8	15	15	24	41	49	49	56	53	54	59	53
1	8	10	9	6	6	9	17	17	27	44	52	52	59	56	57	63	56
1	8	11	10	7	7	10	17	17	27	44	52	52	59	56	57	63	56
1	8	12	11	8	7	11	19	19	30	47	55	55	62	59	60	64	59
1	8	13	12	9	8	12	19	19	30	47	55	55	62	59	60	64	59
1	8	14	13	10	8	13	19	19	30	47	55	55	62	59	60	64	59
1	8	15	15	10	9	15	21	21	33	50	58	58	65	62	63	65	62
1	8	16	15	11	9	15	21	21	33	50	58	58	65	62	63	65	62
1	8	17	16	12	10	16	21	21	33	50	58	58	65	62	63	65	62
1	8	18	17	13	10	17	24	24	36	53	61	61	69	66	66	69	66
2	12	19	18	13	11	18	24	24	36	53	61	61	69	66	66	69	66
2	12	20	19	14	11	19	24	24	36	53	61	61	69	66	66	69	66
2	12	21	20	15	12	20	27	27	40	55	63	63	72	69	70	72	69

TABLE 4.—*Individual income surtax rates, 1913–59*—Continued

Surtax net income [1]		1913–15	1916	1917	1918–21	1922–23 [2]	1924	1925–31	1932–33	1934–35	1936–39	1940 [3]	1941	1942	1943 [4]
Exceeding—	Not exceeding—														
		Percent	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*
6,000	$48,000	1	2	12	22	21	16	12	21	27	27	40	55	63	63
8,000	$50,000	1	2	12	23	22	17	13	22	27	27	40	55	63	63
0,000	$52,000	2	2	12	24	23	18	13	23	30	31	44	57	66	66
2,000	$54,000	2	2	12	25	24	19	14	24	30	31	44	57	66	66
4,000	$56,000	2	2	12	26	25	19	14	25	30	31	44	57	66	66
6,000	$58,000	2	2	12	27	26	20	15	26	33	35	44	57	66	66
8,000	$60,000	2	2	12	28	27	21	15	27	33	35	44	57	66	66
0,000	$62,000	2	3	17	29	28	21	16	28	33	35	47	59	69	69
2,000	$64,000	2	3	17	30	29	22	16	29	36	39	47	59	69	69
4,000	$66,000	2	3	17	31	30	23	17	30	36	39	47	59	69	69
6,000	$68,000	2	3	17	32	31	24	17	31	36	39	47	59	69	69
8,000	$70,000	2	3	17	33	32	25	17	32	39	43	47	59	69	69
0,000	$72,000	2	3	17	34	33	26	18	33	39	43	50	61	72	72
2,000	$74,000	2	3	17	35	34	26	18	34	39	43	50	61	72	72
4,000	$75,000	2	3	17	36	35	27	18	35	42	47	50	61	72	72
5,000	$76,000	3	3	17	36	35	27	18	35	42	47	50	61	72	72
6,000	$78,000	3	3	17	37	36	28	18	36	42	47	50	61	72	72
8,000	$80,000	3	3	17	38	37	28	18	37	42	47	50	61	72	72
0,000	$82,000	3	4	22	39	38	29	19	38	45	51	53	63	75	75
2,000	$84,000	3	4	22	40	39	30	19	39	45	51	53	63	75	75
4,000	$86,000	3	4	22	41	40	31	19	40	45	51	53	63	75	75
6,000	$88,000	3	4	22	42	41	31	19	41	45	51	53	63	75	75
8,000	$90,000	3	4	22	43	42	32	19	42	45	51	53	63	75	75
0,000	$92,000	3	4	22	44	43	33	19	43	50	55	56	64	77	77
2,000	$94,000	3	4	22	45	44	34	19	44	50	55	56	64	77	77
4,000	$96,000	3	4	22	46	45	35	19	45	50	55	56	64	77	77
6,000	$98,000	3	4	22	47	46	36	19	46	50	55	56	64	77	77
8,000	$100,000	3	4	22	48	47	36	19	47	50	55	56	64	77	77
00,000	$150,000	4	5	27	52	48	37	20	48	52	58	58	65	79	79
50,000	$200,000	4	6	31	56	49	37	20	49	53	60	60	66	81	81
00,000	$250,000	4	7	37	60	50	38	20	50	54	62	62	67	82	82
50,000	$300,000	5	8	42	60	50	38	20	50	54	64	64	69	82	82
00,000	$400,000	5	9	46	63	50	39	20	51	55	66	66	71	82	82
00,000	$500,000	5	9	46	63	50	39	20	52	56	68	68	72	82	82
00,000	$750,000	6	10	50	64	50	40	20	53	57	70	70	73	82	82
50,000	$1,000,000	6	10	55	64	50	40	20	54	58	72	72	74	82	82
000,000	$1,500,000	6	11	61	65	50	40	20	55	59	73	73	75	82	82
500,000	$2,000,000	6	12	62	65	50	40	20	55	59	73	73	75	82	82
000,000	$5,000,000	6	13	63	65	50	40	20	55	59	74	74	76	82	82
er	$5,000,000	6	13	63	65	50	40	20	55	59	75	75	77	82	82

[1] In arriving at the net income subject to surtax for 1934 and subsequent years, the sum of the personal exemption an it or deduction; prior to 1934 no such credit was allowed. For 1918–54 married couples filing joint returns compute the ed by two. For calendar years 1952–54, taxpayers qualifying as heads of household by a separate rate schedule receiv ved married taxpayers.

[2] Tax for 1923 reduced 25 percent by credit or refund under sec. 1200 (a), Revenue Act of 1924.

[3] For 1940 tax was increased by 10 percent (Defense Tax).

[4] For 1943 in addition to normal tax and surtax a Victory Tax of 5 percent was imposed on gross income in excess of a

[5] For 1946 and 1947 tax was reduced by 5 percent. For 1948 and 1949 the tax was reduced by 17 percent of the first $ 12 percent on the next $99,600 of combined normal tax and surtax plus 9.75 percent of the combined normal tax and ding reductions were 13 percent, 9 percent, and 7.3 percent, respectively.

HISTORICAL COMPARISON OF THE INDIVIDUAL INCOME TAX, EXEMPTIONS, CREDITS, RATES, AND THE TAX BURDEN, 1913-59

TABLE 1.—*Personal exemptions and credit for dependents, 1913–59*

	1913–16	1917–20	1921–23	1924	1925–31	1932–39	1940	1941	1942	1943 [2]	1944–45 [3]	1946–47	1948–59 [4]
Single person	$3,000	$1,000	$1,000	$1,000	$1,500	$1,000	$800	$750	$500	$500	$500	$500	$600
Married person	4,000	2,000	[1] 2,500	2,500	3,500	2,500	2,000	1,500	1,200	1,200	1,000	1,000	1,200
Dependents	------	200	400	400	400	400	400	400	350	350	500	500	600

[1] For net incomes in excess of $5,000, personal exemption was $2,000.

[2] For 1943 the victory-tax exemption was $624 for the taxpayer (no credit for dependents) and an exemption for the spouse of the taxpayer equal to the spouse's income or $624 whichever was the smaller.

[3] For 1944 and 1945 the normal tax exemption was $500 for the taxpayer (no credit for dependents) and an exemption for the spouse of the taxpayer equal to the spouse's income or $500 whichever was the smaller.

[4] For 1948–59 an additional exemption of $600 is allowed taxpayers 65 years of age or over and an additional exemption of $600 for blind taxpayers.

TABLE 2.—*Earned income credit, 1913–59*

Income year	Kind of credit	Earned net income subject to tax for computation of credit	Limit of credit
1913–23	None	----------	----------
1924	Against tax	All net income up to $5,000 whether earned or not, and up to $10,000 if earned.	25 percent of normal tax on earned net income (cannot exceed 25 percent of normal tax on net income).
1925–27	do	All net income up to $5,000 whether earned or not, and up to $20,000 if earned.	25 percent of total tax on earned net income (cannot exceed the sum of 25 percent of normal tax on net income and 25 percent of surtax on earned net income).
1928–31	do	All net income up to $5,000 whether earned or not, and up to $30,000 if earned.	Do.
1932–33	None	----------	----------
1934–43	Against net income for normal tax purposes.	All net income up to $3,000 whether earned or not, and up to $14,000 if earned.	10 percent of the earned net income, but not in excess of 10 percent of the amount of net income to be credited against net income for normal tax.
1944–59	None	None	None.

TABLE 3.—*Normal tax rates, 1913–59*

	1913–15	1916	1917	1918	1919–23	1924	1925–28	1929	1930–31	1932–33	1934–40	1941	1942	1943	1944–45	1946–47 [1]	1948–59 [2]
	Per-cent	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*
All normal tax net income	1	2	----	----	----	----	----	----	----	----	4	4	6	6	3	3	3
First $2,000 of normal tax net income	----	----	2	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Balance over $2,000	----	----	4	----	----	----	----	----	----	----	----	----	----	----	----	----	----
First $4,000 of normal tax net income	----	----	----	6	4	2	1½	½	1½	4	----	----	----	----	----	----	----
Second $4,000 of normal tax net income	----	----	----	----	----	4	3	2	3	----	----	----	----	----	----	----	----
Balance over $4,000	----	----	----	12	8	----	----	----	----	8	----	----	----	----	----	----	----
Balance over $8,000	----	----	----	----	----	6	5	4	5	----	----	----	----	----	----	----	----

[1] For 1946 and 1947 the tax was reduced by 5 percent.

[2] For 1948 and 1949 the tax was reduced by 17 percent of the first $400 of combined normal tax and surtax plus 12 percent on the next $99,000 of combined normal tax and surtax plus 9.75 percent of the combined normal tax and surtax over $100,000. For 1950 the corresponding percentage reductions were 13 percent, 9 percent, and 7.3 percent, respectively.

TABLE 4.—*Individual income surtax rates, 1913–59*

Surtax net income [1]		1913–15	1916	1917	1918–21	1922–23 [2]	1924	1925–31	1932–33	1934–35	1936–39	1940 [3]	1941	1942	1943 [4]	1944–45	1946–50 [5]	1951	1952–53	1954–59
Exceeding—	Not exceeding—																			
		Per-cent	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*
$0	$2,000	----	----	----	----	----	----	----	----	----	----	----	6	13	13	20	17	17.4	19.2	17
$2,000	$4,000	----	----	----	----	----	----	----	----	----	----	----	9	16	16	22	19	19.4	21.6	19
$4,000	$5,000	----	----	----	----	----	----	----	----	4	4	4	13	20	20	26	23	24	26	23
$5,000	$6,000	----	----	1	1	----	----	----	----	4	4	4	13	20	20	26	23	24	26	23
$6,000	$7,500	----	----	1	2	1	----	----	1	5	5	6	17	24	24	30	27	27	31	27
$7,500	$8,000	----	----	2	2	1	----	----	1	5	5	6	17	24	24	30	27	27	31	27
$8,000	$10,000	----	----	2	3	1	----	----	1	6	6	8	21	28	28	34	31	32	35	31
$10,000	$12,000	----	----	3	4	2	1	1	2	7	7	10	25	32	32	38	35	36	39	35
$12,000	$12,500	----	----	3	5	3	1	1	3	8	8	12	29	36	36	43	40	40	45	40
$12,500	$14,000	----	----	4	5	3	1	1	3	8	8	12	29	36	36	43	40	40	45	40
$14,000	$15,000	----	----	4	6	4	2	2	4	9	9	15	32	40	40	47	44	45	50	44
$15,000	$16,000	----	----	5	6	4	2	2	4	9	9	15	32	40	40	47	44	45	50	44
$16,000	$18,000	----	----	5	7	5	3	3	5	11	11	18	35	43	43	50	47	48	53	47
$18,000	$20,000	----	----	5	8	6	4	4	6	13	13	21	38	46	46	53	50	51	56	50
$20,000	$22,000	1	1	8	9	8	5	5	8	15	15	24	41	49	49	56	53	54	59	53
$22,000	$24,000	1	1	8	10	9	6	6	9	17	17	27	44	52	52	59	56	57	63	56
$24,000	$26,000	1	1	8	11	10	7	7	10	17	17	27	44	52	52	59	56	57	63	56
$26,000	$28,000	1	1	8	12	11	8	7	11	19	19	30	47	55	55	62	59	60	64	59
$28,000	$30,000	1	1	8	13	12	9	8	12	19	19	30	47	55	55	62	59	60	64	59
$30,000	$32,000	1	1	8	14	13	10	8	13	19	19	30	47	55	55	62	59	60	64	59
$32,000	$34,000	1	1	8	15	15	10	9	15	21	21	33	50	58	58	65	62	63	65	62
$34,000	$36,000	1	1	8	16	15	11	9	15	21	21	33	50	58	58	65	62	63	65	62
$36,000	$38,000	1	1	8	17	16	12	10	16	21	21	33	50	58	58	65	62	63	65	62
$38,000	$40,000	1	1	8	18	17	13	10	17	24	24	36	53	61	61	69	66	66	69	66
$40,000	$42,000	1	2	12	19	18	13	11	18	24	24	36	53	61	61	69	66	66	69	66
$42,000	$44,000	1	2	12	20	19	14	11	19	24	24	36	53	61	61	69	66	66	69	66
$44,000	$46,000	1	2	12	21	20	15	12	20	27	27	40	55	63	63	72	69	70	72	69

See footnotes at end of table, p. 3.

.—*Comparison of the combined individual normal tax and surtax rates for taxable years 1944–59*

t income [1]	1944 Act	1945 Act	1948 Act	1950 Act	1951 Act		
	1944–45	1946–47 [2]	1948–49 [2]	1950 [2]	1951	1952–53	1954–
	Percent	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percen*
----------	23	19.00	16.60	17.40	20.4	22.2	
----------	25	20.90	19.36	20.02	22.4	24.6	
----------	29	24.70	22.88	23.66	27	29	
----------	33	28.50	26.40	27.30	30	34	
)----------	37	32.30	29.92	30.94	35	38	
00----------	41	36.10	33.44	34.58	39	42	
0----------	46	40.85	37.84	39.13	43	48	
0----------	50	44.65	41.36	42.77	48	53	
0----------	53	47.50	44.00	45.50	51	56	
0----------	56	50.35	46.64	48.23	54	59	
0----------	59	53.20	49.28	50.96	57	62	
)----------	62	56.05	51.92	53.69	60	66	
)----------	65	58.90	54.56	56.42	63	67	
)----------	68	61.75	57.20	59.15	66	68	
)----------	72	65.55	60.72	62.79	69	72	
)----------	75	68.40	63.36	65.52	73	75	
)----------	78	71.25	66.00	68.25	75	77	
)----------	81	74.10	68.64	70.98	78	80	
)----------	84	76.95	71.28	73.71	82	83	
)----------	87	79.80	73.92	76.44	84	85	
0----------	90	82.65	76.56	79.17	87	88	
19.10-------	92	84.55	78.32	80.99	89	90	
0,000-------	92	84.55	80.3225	82.503	89	90	
00----------	93	85.50	81.2250	83.430	90	91	
----------	94	86.45	82.1275	84.357	91	92	
e rate limita- ----------	90	85.50	77	80	87.2	88	

years 1954–59.
m tentative tax.
ears 1944–53; on taxable income for years 1954–59 as a result of the 1954 code.

TABLE 6.—*1959 tax rates on a single person*

Taxable income classes [1]	The ta
0 to $2,000	20 percent of the taxable in
$2,000 to $4,000	$400 plus 22 percent of exc
$4,000 to $6,000	$840 plus 26 percent of exc
$6,000 to $8,000	$1,360 plus 30 percent of ex
$8,000 to $10,000	$1,960 plus 34 percent of ex
$10,000 to $12,000	$2,640 plus 38 percent of ex
$12,000 to $14,000	$3,400 plus 43 percent of ex
$14,000 to $16,000	$4,260 plus 47 percent of ex
$16,000 to $18,000	$5,200 plus 50 percent of ex
$18,000 to $20,000	$6,200 plus 53 percent of ex
$20,000 to $22,000	$7,260 plus 56 percent of ex
$22,000 to $26,000	$8,380 plus 59 percent of ex
$26,000 to $32,000	$10,740 plus 62 percent of
$32,000 to $38,000	$14,460 plus 65 percent of
$38,000 to $44,000	$18,360 plus 69 percent of
$44,000 to $50,000	$22,500 plus 72 percent of
$50,000 to $60,000	$26,820 plus 75 percent of
$60,000 to $70,000	$34,320 plus 78 percent of
$70,000 to $80,000	$42,120 plus 81 percent of
$80,000 to $90,000	$50,220 plus 84 percent of
$90,000 to $100,000	$58,620 plus 87 percent of
$100,000 to $150,000	$67,320 plus 89 percent of
$150,000 to $200,000	$111,820 plus 90 percent o
$200,000 and over	$156,820 plus 91 percent o

[1] Income after all deductions and exemptions.

NOTE.—Total tax cannot exceed 87 percent of taxable income.

TABLE 7.—*1959 tax rates on a married couple filing a joint ret*

Taxable income classes [1]	The
0 to $4,000	20 percent of the taxable i
$4,000 to $8,000	$800 plus 22 percent of ex
$8,000 to $12,000	$1,680 plus 26 percent of
$12,000 to $16,000	$2,720 plus 30 percent of
$16,000 to $20,000	$3,920 plus 34 percent of
$20,000 to $24,000	$5,280 plus 38 percent of
$24,000 to $28,000	$6,800 plus 43 percent of
$28,000 to $32,000	$8,520 plus 47 percent of
$32,000 to $36,000	$10,400 plus 50 percent of
$36,000 to $40,000	$12,400 plus 53 percent of
$40,000 to $44,000	$14,520 plus 56 percent of
$44,000 to $52,000	$16,760 plus 59 percent of
$52,000 to $64,000	$21,480 plus 62 percent of
$64,000 to $76,000	$28,920 plus 65 percent of
$76,000 to $88,000	$36,720 plus 69 percent of
$88,000 to $100,000	$45,000 plus 72 percent of
$100,000 to $120,000	$53,640 plus 75 percent of
$120,000 to $140,000	$68,640 plus 78 percent of
$140,000 to $160,000	$84,240 plus 81 percent of
$160,000 to $180,000	$100,440 plus 84 percent
$180,000 to $200,000	$117,240 plus 87 percent

TABLE 4.—*Individual income surtax rates, 1913–59*—Continued

Surtax net income [1]		1913–15	1916	1917	1918–21	1922–23 [2]	1924	1925–31	1932–33	1934–35	1936–39	1940 [3]	1941	1942	1943 [4]	1944–45	1946–59 [5]	1951	1952–53	1954–59
Exceeding—	Not exceeding—	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*	*Per-cent*
$46,000	$48,000	1	2	12	22	21	16	12	21	27	27	40	55	63	63	72	69	70	72	69
$48,000	$50,000	1	2	12	23	22	17	13	22	27	27	40	55	63	63	72	69	70	72	69
$50,000	$52,000	2	2	12	24	23	18	13	23	30	31	44	57	66	66	75	72	72	74	72
$52,000	$54,000	2	2	12	25	24	19	14	24	30	31	44	57	66	66	75	72	72	74	72
$54,000	$56,000	2	2	12	26	25	19	14	25	30	31	44	57	66	66	75	72	72	74	72
$56,000	$58,000	2	2	12	27	26	20	15	26	33	35	44	57	66	66	75	72	72	74	72
$58,000	$60,000	2	2	12	28	27	21	15	27	33	35	44	57	66	66	75	72	72	74	72
$60,000	$62,000	2	3	17	29	28	21	16	28	33	35	47	59	69	69	78	75	75	77	75
$62,000	$64,000	2	3	17	30	29	22	16	29	36	39	47	59	69	69	78	75	75	77	75
$64,000	$66,000	2	3	17	31	30	23	17	30	36	39	47	59	69	69	78	75	75	77	75
$66,000	$68,000	2	3	17	32	31	24	17	31	36	39	47	59	69	69	78	75	75	77	75
$68,000	$70,000	2	3	17	33	32	25	17	32	39	43	47	59	69	69	78	75	75	77	75
$70,000	$72,000	2	3	17	34	33	26	18	33	39	43	50	61	72	72	81	78	79	80	78
$72,000	$74,000	2	3	17	35	34	26	18	34	39	43	50	61	72	72	81	78	79	80	78
$74,000	$75,000	2	3	17	36	35	27	18	35	42	47	50	61	72	72	81	78	79	80	78
$75,000	$76,000	3	3	17	36	35	27	18	35	42	47	50	61	72	72	81	78	79	80	78
$76,000	$78,000	3	3	17	37	36	28	18	36	42	47	50	61	72	72	81	78	79	80	78
$78,000	$80,000	3	3	17	38	37	28	18	37	42	47	50	61	72	72	81	78	79	80	78
$80,000	$82,000	3	4	22	39	38	29	19	38	45	51	53	63	75	75	84	81	81	82	81
$82,000	$84,000	3	4	22	40	39	30	19	39	45	51	53	63	75	75	84	81	81	82	81
$84,000	$86,000	3	4	22	41	40	31	19	40	45	51	53	63	75	75	84	81	81	82	81
$86,000	$88,000	3	4	22	42	41	31	19	41	45	51	53	63	75	75	84	81	81	82	81
$88,000	$90,000	3	4	22	43	42	32	19	42	45	51	53	63	75	75	84	81	81	82	81
$90,000	$92,000	3	4	22	44	43	33	19	43	50	55	56	64	77	77	87	84	84	85	84
$92,000	$94,000	3	4	22	45	44	34	19	44	50	55	56	64	77	77	87	84	84	85	84
$94,000	$96,000	3	4	22	46	45	35	19	45	50	55	56	64	77	77	87	84	84	85	84
$96,000	$98,000	3	4	22	47	46	36	19	46	50	55	56	64	77	77	87	84	84	85	84
$98,000	$100,000	3	4	22	48	47	36	19	47	50	55	56	64	77	77	87	84	84	85	84
$100,000	$150,000	4	5	27	52	48	37	20	48	52	58	58	65	79	79	89	86	86	87	86
$150,000	$200,000	4	6	31	56	49	37	20	49	53	60	60	66	81	81	90	87	87	88	87
$200,000	$250,000	4	7	37	60	50	38	20	50	54	62	62	67	82	82	91	88	88	89	88
$250,000	$300,000	5	8	42	60	50	38	20	50	54	64	64	69	82	82	91	88	88	89	88
$300,000	$400,000	5	9	46	63	50	39	20	51	55	66	66	71	82	82	91	88	88	89	88
$400,000	$500,000	5	9	46	63	50	39	20	52	56	68	68	72	82	82	91	88	88	89	88
$500,000	$750,000	6	10	50	64	50	40	20	53	57	70	70	73	82	82	91	88	88	89	88
$750,000	$1,000,000	6	10	55	64	50	40	20	54	58	72	72	74	82	82	91	88	88	89	88
$1,000,000	$1,500,000	6	11	61	65	50	40	20	55	59	73	73	75	82	82	91	88	88	89	88
$1,500,000	$2,000,000	6	12	62	65	50	40	20	55	59	73	73	75	82	82	91	88	88	89	88
$2,000,000	$5,000,000	6	13	63	65	50	40	20	55	59	74	74	76	82	82	91	88	88	89	88
Over	$5,000,000	6	13	63	65	50	40	20	55	59	75	75	77	82	82	91	88	88	89	88

[1] In arriving at the net income subject to surtax for 1934 and subsequent years, the sum of the personal exemption and credit for dependents is allowed as a credit or deduction; prior to 1934 no such credit was allowed. For 1918–54 married couples filing joint returns compute the tax on one-half the taxable income multiplied by two. For calendar years 1952–54, taxpayers qualifying as heads of household by a separate rate schedule receive about one-half "split" income benefit allowed married taxpayers.

[2] Tax for 1923 reduced 25 percent by credit or refund under sec. 1200 (a), Revenue Act of 1924.

[3] For 1940 tax was increased by 10 percent (Defense Tax).

[4] For 1943 in addition to normal tax and surtax a Victory Tax of 5 percent was imposed on gross income in excess of an exemption of $624.

[5] For 1946 and 1947 tax was reduced by 5 percent. For 1948 and 1949 the tax was reduced by 17 percent of the first $400 of combined normal tax and surtax plus 12 percent on the next $99,600 of combined normal tax and surtax plus 9.75 percent of the combined normal tax and surtax over $100,000; for 1950 the corresponding reductions were 13 percent, 9 percent, and 7.3 percent, respectively.

TABLE 5.—*Comparison of the combined individual normal tax and surtax rates for taxable years 1944–59*

Surtax net income [1]	1944 Act	1945 Act	1948 Act	1950 Act	1951 Act		
	1944–45	1946–47 [2]	1948–49 [2]	1950 [2]	1951	1952–53	1954–59
	Percent	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*
0 to $2,000	23	19.00	16.60	17.40	20.4	22.2	20
$2,000 to $4,000	25	20.90	19.36	20.02	22.4	24.6	22
$4,000 to $6,000	29	24.70	22.88	23.66	27	29	26
$6,000 to $8,000	33	28.50	26.40	27.30	30	34	30
$8,000 to $10,000	37	32.30	29.92	30.94	35	38	34
$10,000 to $12,000	41	36.10	33.44	34.58	39	42	38
$12,000 to $14,000	46	40.85	37.84	39.13	43	48	43
$14,000 to $16,000	50	44.65	41.36	42.77	48	53	47
$16,000 to $18,000	53	47.50	44.00	45.50	51	56	50
$18,000 to $20,000	56	50.35	46.64	48.23	54	59	53
$20,000 to $22,000	59	53.20	49.28	50.96	57	62	56
$22,000 to $26,000	62	56.05	51.92	53.69	60	66	59
$26,000 to $32,000	65	58.90	54.56	56.42	63	67	62
$32,000 to $38,000	68	61.75	57.20	59.15	66	68	65
$38,000 to $44,000	72	65.55	60.72	62.79	69	72	69
$44,000 to $50,000	75	68.40	63.36	65.52	73	75	72
$50,000 to $60,000	78	71.25	66.00	68.25	75	77	75
$60,000 to $70,000	81	74.10	68.64	70.98	78	80	78
$70,000 to $80,000	84	76.95	71.28	73.71	82	83	81
$80,000 to $90,000	87	79.80	73.92	76.44	84	85	84
$90,000 to $100,000	90	82.65	76.56	79.17	87	88	87
$100,000 to $136,719.10	92	84.55	78.32	80.99	89	90	89
$136,719.10 to $150,000	92	84.55	80.3225	82.503	89	90	89
$150,000 to $200,000	93	85.50	81.2250	83.430	90	91	90
$200,000 and over	94	86.45	82.1275	84.357	91	92	91
Maximum effective rate limitation [3]	90	85.50	77	80	87.2	88	87

[1] Taxable income for years 1954–59.
[2] After reductions from tentative tax.
[3] On net income for years 1944–53; on taxable income for years 1954–59 as a result of the 1954 code.

TABLE 8.—*1959 tax rates on a head of household*

Taxable income classes [1]	The tax is—
	20 percent of the taxable income.
	$400 plus 21 percent of excess over $2,000.
	$820 plus 24 percent of excess over $4,000.
	$1,300 plus 26 percent of excess over $6,000.
	$1,820 plus 30 percent of excess over $8,000.
	$2,420 plus 32 percent of excess over $10,000.
	$3,060 plus 36 percent of excess over $12,000.
	$3,780 plus 39 percent of excess over $14,000.
	$4,560 plus 42 percent of excess over $16,000.
	$5,400 plus 43 percent of excess over $18,000.
	$6,260 plus 47 percent of excess over $20,000.
	$7,200 plus 49 percent of excess over $22,000.
	$8,180 plus 52 percent of excess over $24,000.
	$10,260 plus 54 percent of excess over $28,000.
	$12,420 plus 58 percent of excess over $32,000.
	$15,900 plus 62 percent of excess over $38,000.
	$19,620 plus 66 percent of excess over $44,000.
	$23,580 plus 68 percent of excess over $50,000.
	$30,380 plus 71 percent of excess over $60,000.
	$37,480 plus 74 percent of excess over $70,000.
	$44,880 plus 76 percent of excess over $80,000.
	$52,480 plus 80 percent of excess over $90,000.
	$60,480 plus 83 percent of excess over $100,000.
	$101,980 plus 87 percent of excess over $150,000.
	$145,480 plus 90 percent of excess over $200,000.
	$235,480 plus 91 percent of excess over $300,000.

tions and exemptions.
ot exceed 87 percent of taxable income.

TABLE 9.—*Comparison of individual income tax, taxable y*

SINGLE PERSON—NO DEPENDENTS—ALL INCOME

	1932–33	1934–35	1936–39	1940			
				Without defense tax	Defense tax	With defense tax	
---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---
---	---	---	---	$4	$0. 40	$4. 40	3. 20
---	$14	$14	$14	22	2. 20	24. 20	6. 40
63	40	32	32	40	4. 00	44. 00	9. 40
25	60	50	50	58	5. 80	63. 80	2. 40
88	80	68	68	76	7. 60	83. 60	5. 40
13	120	104	104	112	11. 20	123. 20	9. 44
38	160	140	140	156	15. 60	171. 60	3. 04
25	240	216	216	232	23. 20	255. 20	0. 72
75	330	292	292	312	31. 20	343. 20	9. 52
25	420	378	378	408	40. 80	448. 80	2. 40
75	510	464	464	508	50. 80	558. 80	6. 40
75	600	560	560	624	62. 40	686. 40	4. 48
75	700	656	656	744	74. 40	818. 40	3. 68
75	800	762	762	880	88. 00	968. 00	6. 96
75	910	868	868	1, 020	102. 00	1, 122. 00	1. 36
75	1, 020	984	984	1, 176	117. 60	1, 293. 60	3. 36
25	1, 140	1, 104	1, 104	1, 342	134. 20	1, 476. 20	1. 76
75	1, 800	1, 834	1, 834	2, 424	242. 40	2, 666. 40	4. 24
75	2, 640	2, 804	2, 804	3, 866	386. 60	4, 252. 60	8. 96
75	3, 600	3, 914	3, 914	5, 512	551. 20	6, 063. 20	0. 48
75	5, 920	6, 384	6, 384	9, 164	916. 40	10, 080. 40	6. 24
75	8, 720	9, 334	9, 334	13, 372	1, 337. 20	14, 709. 20	6. 88
75	12, 020	12, 794	12, 914	18, 140	1, 814. 00	19, 954. 00	1. 44
75	15, 820	16, 734	17, 134	23, 216	2, 321. 60	25, 537. 60	5. 60
75	20, 120	21, 184	22, 034	28, 592	2, 859. 20	31, 451. 20	3. 76
75	24, 920	26, 054	27, 494	34, 268	3, 426. 80	37, 694. 80	5. 92
75	30, 220	31, 404	33, 354	40, 244	4, 024. 40	44, 268. 40	2. 08
75	58, 220	59, 384	64, 324	71, 228	7, 122. 80	78, 350. 80	2. 24
75	86, 720	87, 874	96, 304	103, 212	9, 678. 80	112, 890. 80	5. 61
75	115, 720	116, 864	129, 284	136, 196	11, 380. 40	147, 576. 40	2. 70
75	144, 720	145, 864	163, 264	170, 180	12, 982. 00	183, 162. 00	1. 03
75	203, 720	204, 854	233, 244	240, 164	15, 983. 60	256, 147. 60	4. 78
75	263, 720	264, 844	305, 224	312, 148	18, 785. 20	330, 933. 20	2. 28
75	416, 220	417, 334	490, 204	497, 132	25, 286. 80	522, 418. 80	0. 00
75	517, 220	572, 324	680, 184	687, 116	31, 288. 40	718, 404. 40	0. 00
75	1, 201, 220	1, 202, 314	1, 450, 174	1, 457, 108	54, 289. 20	1, 511, 397. 20	1, 52 0. 00
75	3, 091, 220	3, 092, 314	3, 790, 164	3, 797, 100	120, 290. 00	3, 917, 390. 00	3, 92 0. 00

wing maximum effective rate limitations: on net income for years 1944–45, 90 percent; 1946–47, 85.5 percent; 1948

TABLE 6.—*1959 tax rates on a single person*

Taxable income classes [1]	The tax is—
0 to $2,000	20 percent of the taxable income.
$2,000 to $4,000	$400 plus 22 percent of excess over $2,000.
$4,000 to $6,000	$840 plus 26 percent of excess over $4,000.
$6,000 to $8,000	$1,360 plus 30 percent of excess over $6,000.
$8,000 to $10,000	$1,960 plus 34 percent of excess over $8,000.
$10,000 to $12,000	$2,640 plus 38 percent of excess over $10,000.
$12,000 to $14,000	$3,400 plus 43 percent of excess over $12,000.
$14,000 to $16,000	$4,260 plus 47 percent of excess over $14,000.
$16,000 to $18,000	$5,200 plus 50 percent of excess over $16,000.
$18,000 to $20,000	$6,200 plus 53 percent of excess over $18,000.
$20,000 to $22,000	$7,260 plus 56 percent of excess over $20,000.
$22,000 to $26,000	$8,380 plus 59 percent of excess over $22,000.
$26,000 to $32,000	$10,740 plus 62 percent of excess over $26,000.
$32,000 to $38,000	$14,460 plus 65 percent of excess over $32,000.
$38,000 to $44,000	$18,360 plus 69 percent of excess over $38,000.
$44,000 to $50,000	$22,500 plus 72 percent of excess over $44,000.
$50,000 to $60,000	$26,820 plus 75 percent of excess over $50,000.
$60,000 to $70,000	$34,320 plus 78 percent of excess over $60,000.
$70,000 to $80,000	$42,120 plus 81 percent of excess over $70,000.
$80,000 to $90,000	$50,220 plus 84 percent of excess over $80,000.
$90,000 to $100,000	$58,620 plus 87 percent of excess over $90,000.
$100,000 to $150,000	$67,320 plus 89 percent of excess over $100,000.
$150,000 to $200,000	$111,820 plus 90 percent of excess over $150,000.
$200,000 and over	$156,820 plus 91 percent of excess over $200,000.

[1] Income after all deductions and exemptions.

NOTE.—Total tax cannot exceed 87 percent of taxable income.

TABLE 7.—*1959 tax rates on a married couple filing a joint return*

Taxable income classes [1]	The tax is—
0 to $4,000	20 percent of the taxable income.
$4,000 to $8,000	$800 plus 22 percent of excess over $4,000.
$8,000 to $12,000	$1,680 plus 26 percent of excess over $8,000.
$12,000 to $16,000	$2,720 plus 30 percent of excess over $12,000.
$16,000 to $20,000	$3,920 plus 34 percent of excess over $16,000.
$20,000 to $24,000	$5,280 plus 38 percent of excess over $20,000.
$24,000 to $28,000	$6,800 plus 43 percent of excess over $24,000.
$28,000 to $32,000	$8,520 plus 47 percent of excess over $28,000.
$32,000 to $36,000	$10,400 plus 50 percent of excess over $32,000.
$36,000 to $40,000	$12,400 plus 53 percent of excess over $36,000.
$40,000 to $44,000	$14,520 plus 56 percent of excess over $40,000.
$44,000 to $52,000	$16,760 plus 59 percent of excess over $44,000.
$52,000 to $64,000	$21,480 plus 62 percent of excess over $52,000.
$64,000 to $76,000	$28,920 plus 65 percent of excess over $64,000.
$76,000 to $88,000	$36,720 plus 69 percent of excess over $76,000.
$88,000 to $100,000	$45,000 plus 72 percent of excess over $88,000.
$100,000 to $120,000	$53,640 plus 75 percent of excess over $100,000.
$120,000 to $140,000	$68,640 plus 78 percent of excess over $120,000.
$140,000 to $160,000	$84,240 plus 81 percent of excess over $140,000.
$160,000 to $180,000	$100,440 plus 84 percent of excess over $160,000.
$180,000 to $200,000	$117,240 plus 87 percent of excess over $180,000.
$200,000 to $300,000	$134,640 plus 89 percent of excess over $200,000.
$300,000 to $400,000	$223,640 plus 90 percent of excess over $300,000.
$400,000 and over	$313,640 plus 91 percent of excess over $400,000.

[1] Income after all deductions and exemptions.

NOTE.—Total tax cannot exceed 87 percent of taxable income.

Net income	1913–15	1916	1917	1918	1919–20	1921	1922
00							
00							
00							
,000							
,500							
,000							
,500			$10	$30	$20		
,000			20	60	40	$20	$
,000			40	120	80	60	
,000	$10	$20	80	180	120	100	1
,000	20	40	130	250	170	170	1
,000	30	60	180	390	270	270	2
,000	40	80	235	530	370	370	3
,000	50	100	295	680	480	480	4
0,000	60	120	355	830	590	590	5
1,000	70	140	425	990	710	710	6
2,000	80	160	495	1, 150	830	830	7
3,000	90	180	570	1, 320	960	960	8
4,000	100	200	650	1, 490	1, 090	1, 090	9
5,000	110	220	730	1, 670	1, 230	1, 230	1,
0,000	160	320	1, 180	2, 630	1, 990	1, 990	1,
5,000	260	470	1, 780	3, 720	2, 880	2, 880	2,
0,000	360	620	2, 380	4, 930	3, 890	3, 890	3,
0,000	560	920	3, 580	7, 730	6, 290	6, 290	5,
0,000	760	1, 320	5, 180	11, 030	9, 190	9, 190	8,
0,000	1, 060	1, 720	6, 780	14, 830	12, 590	12, 590	11,
0,000	1, 360	2, 220	8, 880	19, 130	16, 490	16, 490	15,
0,000	1, 710	2, 720	10, 980	23, 930	20, 890	20, 890	20,
0,000	2, 110	3, 320	13, 580	29, 230	25, 790	25, 790	24,
00,000	2, 510	3, 920	16, 180	35, 030	31, 190	31, 190	30,
50,000	5, 010	7, 420	31, 680	67, 030	61, 190	61, 190	58,
00,000	7, 510	11, 420	49, 180	101, 030	93, 190	93, 190	86,
50,000	10, 010	15, 920	69, 680	137, 030	127, 190	127, 190	115,
00,000	13, 010	20, 920	92, 680	173, 030	161, 190	161, 190	144,
00,000	19, 010	31, 920	142, 680	248, 030	232, 190	232, 190	202,
00,000	25, 010	42, 920	192, 680	323, 030	303, 190	303, 190	260,
50,000	42, 510	72, 920	327, 680	513, 030	483, 190	483, 190	405,
,000,000	60, 010	102, 920	475, 180	703, 030	663, 190	663, 190	550,
,000,000	130, 010	237, 920	1, 130, 180	1, 473, 030	1, 393, 190	1, 393, 190	1, 130,
,000,000	340, 010	687, 920	3, 140, 180	3, 783, 030	3, 583, 190	3, 583, 190	2, 870,

[1] Payable in full Mar. 15, 1944, or one-half on Mar. 15, 1944, and remainder on Mar. 15, 1945.
[2] Does not include unforgiven 1942 tax payment.
[3] Assumes a joint return is filed.

TABLE 8.—*1959 tax rates on a head of household*

Taxable income classes [1]	The tax is—
0 to $2,000	20 percent of the taxable income.
$2,000 to $4,000	$400 plus 21 percent of excess over $2,000.
$4,000 to $6,000	$820 plus 24 percent of excess over $4,000.
$6,000 to $8,000	$1,300 plus 26 percent of excess over $6,000.
$8,000 to $10,000	$1,820 plus 30 percent of excess over $8,000.
$10,000 to $12,000	$2,420 plus 32 percent of excess over $10,000.
$12,000 to $14,000	$3,060 plus 36 percent of excess over $12,000.
$14,000 to $16,000	$3,780 plus 39 percent of excess over $14,000.
$16,000 to $18,000	$4,560 plus 42 percent of excess over $16,000.
$18,000 to $20,000	$5,400 plus 43 percent of excess over $18,000.
$20,000 to $22,000	$6,260 plus 47 percent of excess over $20,000.
$22,000 to $24,000	$7,200 plus 49 percent of excess over $22,000.
$24,000 to $28,000	$8,180 plus 52 percent of excess over $24,000.
$28,000 to $32,000	$10,260 plus 54 percent of excess over $28,000.
$32,000 to $38,000	$12,420 plus 58 percent of excess over $32,000.
$38,000 to $44,000	$15,900 plus 62 percent of excess over $38,000.
$44,000 to $50,000	$19,620 plus 66 percent of excess over $44,000.
$50,000 to $60,000	$23,580 plus 68 percent of excess over $50,000.
$60,000 to $70,000	$30,380 plus 71 percent of excess over $60,000.
$70,000 to $80,000	$37,480 plus 74 percent of excess over $70,000.
$80,000 to $90,000	$44,880 plus 76 percent of excess over $80,000.
$90,000 to $100,000	$52,480 plus 80 percent of excess over $90,000.
$100,000 to $150,000	$60,480 plus 83 percent of excess over $100,000.
$150,000 to $200,000	$101,980 plus 87 percent of excess over $150,000.
$200,000 to $300,000	$145,480 plus 90 percent of excess over $200,000.
$300,000 and over	$235,480 plus 91 percent of excess over $300,000.

[1] Income after all deductions and exemptions.

NOTE.—Total tax cannot exceed 87 percent of taxable income.

Net income	1913–15	1916	1917	1918	1919–20	1921	1922
00							
00							
00							
,000							
,500							
,000							
,500			$2	$6	$4		
,000			12	36	24		
,000			32	96	64	$28	$28
,000	$10	$20	64	156	104	68	68
,000	20	40	114	226	154	138	128
,000	30	60	164	342	238	206	186
,000	40	80	219	482	338	306	276
,000	50	100	279	632	448	416	366
0,000	60	120	339	782	558	526	456
1,000	70	140	409	942	678	646	556
2,000	80	160	479	1, 102	798	766	656
3,000	90	180	554	1, 272	928	896	766
4,000	100	200	634	1, 442	1, 058	1, 026	876
5,000	110	220	714	1, 622	1, 198	1, 166	996
0,000	160	320	1, 164	2, 582	1, 958	1, 926	1, 656
5,000	260	470	1, 764	3, 672	2, 848	2, 816	2, 496
0,000	360	620	2, 364	4, 882	3, 858	3, 826	3, 456
0,000	560	920	3, 564	7, 682	6, 258	6, 226	5, 776
0,000	760	1, 320	5, 164	10, 982	9, 158	9, 126	8, 576
0,000	1, 060	1, 720	6, 764	14, 782	12, 558	12, 526	11, 876
0,000	1, 360	2, 220	8, 864	19, 082	16, 458	16, 426	15, 676
0,000	1, 710	2, 720	10, 964	23, 882	20, 858	20, 826	19, 976
0,000	2, 110	3, 320	13, 564	29, 182	25, 758	25, 726	24, 776
00,000	2, 510	3, 920	16, 164	34, 982	31, 158	31, 126	30, 076
50,000	5, 010	7, 420	31, 664	66, 982	61, 158	61, 126	58, 076
00,000	7, 510	11, 420	49, 164	100, 982	93, 158	93, 126	86, 576
50,000	10, 010	15, 920	69, 664	136, 982	127, 158	127, 136	115, 576
00,000	13, 010	20, 920	92, 664	172, 982	161, 158	151, 126	144, 576
00,000	19, 010	31, 920	142, 664	247, 982	232, 158	232, 126	202, 576
00,000	25, 010	42, 920	192, 664	322, 982	303, 158	303, 126	260, 576
50,000	42, 510	72, 920	327, 664	512, 982	483, 158	483, 126	405, 576
,000,000	60, 010	102, 920	475, 164	702, 982	663, 158	663, 126	550, 576
,000,000	130, 010	237, 920	1, 130, 164	1, 472, 982	1, 393, 158	1, 393, 126	1, 130, 576
,000,000	340, 010	687, 920	3, 140, 164	3, 782, 982	3, 583, 158	3, 583, 126	2, 870, 576

[1] Payable in full Mar. 15, 1944, or ½ on Mar. 15, 1944, and remainder on Mar. 15, 1945.
[2] Does not include unforgiven 1942 tax payment.
[3] Assumes a joint return is filed.

TABLE 9.—*Comparison of individual income tax, taxable years 1913–59*

SINGLE PERSON—NO DEPENDENTS—ALL INCOME EARNED

Net income	1913–15	1916	1917	1918	1919–21	1922	1923	1924	1925–27	1928	1929	1930–31	1932–33	1934–35	1936–39	1940 Without defense tax	1940 Defense tax	1940 With defense tax	1941	1942 Gross tax	1942 Amount forgiven	1942 Net tax [1]	1943 Without victory tax	1943 With gross victory tax	1943 With net victory tax	1944–45 [2]	1946–47	1948–49	1950	1951	1952–53	1954–59	Net income
$500																																	$500.
$600																				$13.40	$15.40		$15.40	$17.53	$17.60	$23	$19.00						$600.
$800																			$3.00	52.20	50.00	$2.20	52.20	65.44	62.13	60	57.00	$33.20	$35	$40.80	$44.40	$40	$800.
$1,000																$4	$9.40	84.40	21.00	89.00	66.75	22.25	89.00	113.36	107.27	115	95.00	66.40	70	81.60	88.80	80	$1,000.
$1,500			$10	$30	$20	$20	$13.00	$10.00				$14	$14	$14	22	2.20	24.20		69.00	181.00	135.75	45.25	181.00	233.13	220.10	230	190.00	140.40	157	183.60	199.80	180	$1,500.
$2,000			20	60	40	40	30.00	15.00	55.63	55.63	$1.88	55.63	40	32	32	40	4.00	44.00	117.00	273.00	204.75	68.25	273.00	352.91	332.93	345	285.00	232.40	244	285.60	310.80	280	$2,000.
$2,500			30	90	60	60	45.00	22.50	11.25	11.25	3.75	11.25	60	50	50	58	5.80	63.80	165.00	365.00	273.75	91.25	365.00	472.69	445.77	460	380.00	315.40	331	387.60	421.80	380	$2,500.
$3,000			40	120	80	80	60.00	30.00	16.88	16.88	5.63	16.88	80	68	68	76	7.60	83.60	220.50	472.00	354.00	118.00	472.00	607.47	573.60	585	484.50	409.44	428	497.60	542.40	488	$3,000.
$4,000	$10	$20	80	180	120	120	90.00	45.00	28.13	28.13	9.38	28.13	120	104	104	112	11.20	123.20	346.50	686.00	514.50	171.50	686.00	877.02	829.26	835	693.50	603.04	628	721.60	788.40	708	$4,000.
$5,000	20	40	120	240	160	160	120.00	60.00	39.38	39.38	13.13	39.38	160	140	140	156	15.60	171.60	482.50	920.00	690.00	230.00	920.00	1,166.58	1,104.93	1,105	921.50	810.72	843	964.00	1,052.00	944	$5,000.
$6,000	30	60	170	370	250	240	180.00	90.00	56.25	56.25	22.50	56.25	240	210	216	232	23.20	255.20	618.50	1,174.00	880.50	293.50	1,174.00	1,476.13	1,406.60	1,395	1,168.50	1,030.52	1,080	1,234.00	1,342.00	1,204	$6,000.
$7,000	40	80	220	510	350	330	247.50	120.00	78.75	78.75	37.50	78.75	330	292	292	312	31.20	343.20	824.50	1,428.00	1,086.00	362.00	1,428.00	1,805.69	1,710.27	1,705	1,434.50	1,282.40	1,331	1,516.00	1,652.00	1,480	$7,000.
$8,000	50	100	275	650	450	420	315.00	150.00	101.25	101.25	52.50	101.25	420	378	378	408	40.80	448.80	1,030.50	1,742.00	1,306.50	435.50	1,742.00	2,155.24	2,051.93	2,035	1,719.50	1,545.40	1,604	1,816.00	1,952.00	1,780	$8,000.
$9,000	60	120	335	800	560	510	382.50	180.00	123.75	123.75	67.50	123.75	510	464	464	508	50.80	558.80	1,246.50	2,056.00	1,542.00	514.00	2,056.00	2,524.80	2,407.60	2,385	2,023.50	1,824.48	1,891	2,136.00	2,348.00	2,096	$9,000.
$10,000	70	140	395	950	670	600	450.00	225.00	153.75	153.75	98.00	153.75	600	560	560	624	62.40	686.40	1,492.50	2,360.00	1,792.50	597.50	2,360.00	2,914.36	2,783.27	2,755	2,346.50	2,123.68	2,201	2,456.00	2,728.00	2,436	$10,000.
$11,000	80	160	465	1,110	790	700	525.00	265.00	198.75	198.75	127.50	198.75	700	656	656	744	74.40	818.40	1,748.50	2,744.00	2,058.00	686.00	2,744.00	3,323.91	3,178.93	3,145	2,688.50	2,436.96	2,525	2,852.00	3,124.00	2,792	$11,000.
$12,000	90	180	535	1,270	910	800	600.00	305.00	243.75	243.75	165.00	243.75	800	762	762	880	88.00	968.00	2,034.50	3,118.00	2,338.50	779.50	3,118.00	3,753.47	3,594.60	3,555	3,040.50	2,771.36	2,871	3,242.00	3,544.00	3,172	$12,000.
$13,000	100	200	610	1,440	1,040	910	682.50	435.00	288.75	288.75	202.50	288.75	910	868	868	1,020	102.00	1,122.00	2,330.50	3,512.00	2,634.00	878.00	3,512.00	4,203.02	4,030.26	3,990	3,434.25	3,123.36	3,235	3,648.00	3,988.00	3,572	$13,000.
$14,000	110	220	660	1,610	1,170	1,020	765.00	505.00	333.75	333.75	240.00	333.75	1,020	984	984	1,176	117.60	1,293.60	2,656.50	3,926.00	2,944.50	981.50	3,926.00	4,672.58	4,485.93	4,450	3,842.75	3,501.76	3,626	4,078.00	4,468.00	4,002	$14,000.
$15,000	120	240	770	1,790	1,310	1,140	855.00	585.00	386.25	386.25	285.00	386.25	1,140	1,104	1,104	1,342	134.20	1,476.23	2,904.00	4,366.00	3,274.50	1,091.50	4,366.00	5,168.13	4,967.60	4,930	4,270.25	3,894.24	4,032	4,528.60	4,968.00	4,448	$15,000.
$20,000	170	340	1,220	2,750	2,070	1,800	1,350.00	1,045.00	693.75	693.75	555.00	693.75	1,800	1,834	1,834	2,421	242.40	2,666.40	4,929.00	6,816.00	5,112.00	1,704.00	6,816.00	7,893.91	7,625.93	7,580	6,645.25	6,088.96	6,301	7,072.00	7,762.00	6,942	$20,000.
$25,000	270	490	1,820	3,840	2,960	2,640	1,980.00	1,635.00	1,253.75	1,098.75	922.50	1,098.75	2,640	2,804	2,804	3,866	386.60	4,252.60	7,224.00	9,626.00	7,219.50	2,406.50	9,626.00	10,983.69	10,644.27	10,590	9,302.25	8,600.48	8,808	9,970.00	10,940.00	9,706	$25,000.
$30,000	370	640	2,420	5,050	3,970	3,600	2,700.00	2,345.00	1,853.75	1,563.75	1,350.00	1,563.75	3,600	3,914	3,914	5,512	551.20	6,063.20	9,721.50	12,631.00	9,473.25	3,157.75	12,631.00	14,264.47	13,857.60	13,795	12,264.50	11,286.24	11,676	13,078.00	14,274.00	12,848	$30,000.
$40,000	670	940	3,620	7,850	6,370	5,920	4,440.00	4,005.00	3,273.75	2,983.75	2,670.00	2,983.75	5,920	6,384	6,384	9,164	916.40	10,080.40	15,076.50	19,001.00	14,250.75	4,750.25	19,001.00	21,192.02	20,692.02	20,580	18,425.25	16,980.88	17,571	19,642.00	21,104.00	19,326	$40,000.
$50,000	770	1,340	5,220	11,150	9,270	8,720	6,540.00	6,165.00	4,953.75	4,653.75	4,250.00	4,653.75	8,720	9,334	9,334	13,372	1,337.20	14,709.20	20,831.50	25,811.00	19,358.25	6,452.75	25,811.00	28,557.58	28,057.58	27,945	25,137.00	23,201.44	23,907	26,778.00	28,466.00	26,388	$50,000.
$60,000	1,070	1,740	6,820	14,950	12,670	12,020	9,015.00	8,705.00	6,873.75	6,583.75	6,070.00	6,583.75	12,020	12,794	12,794	18,119	1,811.90	19,954.00	26,966.50	32,996.00	24,747.00	8,248.00	32,996.00	36,298.13	35,798.13	35,730	32,247.75	29,788.00	30,936	34,216.00	36,156.00	33,870	$60,000.
$70,000	1,370	2,240	8,920	19,250	16,570	15,820	11,865.00	11,605.00	9,033.75	8,743.75	8,130.00	8,743.75	15,820	16,734	17,134	23,216	2,321.60	25,537.60	33,251.50	40,481.00	30,360.75	10,120.25	40,481.00	44,338.69	43,838.69	43,815	39,643.50	36,033.76	37,887	42,028.00	44,136.00	41,652	$70,000.
$80,000	1,720	2,740	11,020	24,050	23,970	20,120	15,090.00	14,905.00	11,333.75	11,043.75	10,330.00	11,043.75	20,120	21,184	22,034	28,592	2,859.20	31,451.20	39,736.50	48,266.00	36,199.50	12,066.50	48,266.00	52,679.24	52,179.24	52,200	47,324.25	43,745.92	45,242	50,204.00	52,418.00	49,734	$80,000.
$90,000	2,120	3,340	13,620	29,350	25,870	24,920	18,690.00	18,565.00	13,733.75	13,443.75	12,630.00	13,443.75	24,920	26,054	27,494	34,208	3,420.80	37,694.80	46,421.50	56,351.00	42,263.25	14,087.75	56,351.00	61,319.80	60,819.80	60,885	55,200.00	51,122.08	52,870	58,592.00	60,906.00	58,116	$90,000.
$100,000	2,520	3,940	16,220	35,150	31,270	30,220	22,665.00	22,645.00	16,133.75	15,843.75	14,930.00	15,843.75	30,220	31,404	33,354	40,244	4,024.40	44,268.40	53,214.00	64,641.00	48,480.75	16,160.25	64,641.00	70,165.36	69,665.36	69,870	63,540.75	58,762.24	60,770	67,374.00	69,688.00	66,798	$100,000.
$150,000	5,020	7,440	31,720	67,150	61,270	58,220	43,665.00	44,145.00	28,633.75	28,343.75	26,930.00	28,343.75	58,220	59,334	64,324	71,225	7,122.50	78,350.80	87,706.50	107,131.00	80,348.25	26,782.75	107,131.00	115,433.13	114,933.13	115,860	105,806.25	98,165.64	101,440	111,762.00	114,676.00	111,286	$150,000.
$200,000	7,520	11,440	49,220	101,150	93,270	86,720	65,040.00	65,645.00	41,133.75	40,843.75	38,030.00	40,843.75	86,720	87,874	96,304	103,212	9,678.80	112,890.80	122,699.00	150,621.00	112,965.75	37,655.25	150,621.00	161,700.91	161,200.91	162,355	148,551.50	138,772.79	143,136	156,756.00	160,170.00	156,289	$200,000.
$250,000	10,020	15,940	69,720	137,150	127,270	115,720	86,790.00	87,645.00	53,633.75	53,343.75	50,030.00	53,343.75	115,720	116,864	129,284	136,196	11,384.40	147,576.40	158,191.50	194,616.00	145,962.00	48,654.00	194,616.00	208,473.69	207,973.69	209,350	191,771.75	179,831.03	185,328	202,250.00	206,164.00	201,774	$250,000.
$300,000	13,020	20,940	92,720	173,150	161,270	144,720	108,540.00	109,645.00	66,133.75	65,843.75	62,930.00	65,843.75	144,720	145,854	163,264	170,189	12,982.90	183,162.00	194,676.50	238,616.00	178,962.00	59,654.00	238,616.00	255,251.47	254,751.47	256,359	234,996.75	220,891.78	227,507	247,736.00	252,164.00	247,274	$300,000.
$400,000	19,020	31,940	142,720	248,150	232,270	202,720	152,040.00	154,645.00	91,133.75	90,843.75	86,930.00	90,843.75	203,720	204,854	233,244	240,164	15,983.40	256,147.40	269,651.50	326,616.00	244,962.00	81,654.00	326,616.00	348,807.02	348,307.02	359,350	321,446.75	303,022.28	311,844	338,760.00	344,164.00	338,774	$400,000.
$500,000	25,020	42,940	192,720	323,150	303,270	260,720	195,540.00	199,645.00	116,133.75	115,843.75	110,930.00	115,843.75	263,720	264,844	305,224	312,148	18,785.20	330,933.20	346,554.00	414,616.00	310,962.00	103,654.00	414,616.00	442,362.58	441,862.58	444,350	407,896.75	385,000.00	396,221	429,780.00	436,164.00	429,274	$500,000.
$750,000	42,520	72,940	327,720	513,150	483,270	405,720	304,290.00	314,645.00	178,633.75	178,343.75	170,930.00	178,343.75	416,220	417,334	490,294	497,132	25,286.80	522,418.80	538,146.50	634,616.00	475,962.00	158,654.00	634,616.00	675,000.00	674,500.00	675,000	624,021.75	577,500.00	600,000	654,000.00	660,000.00	651,978	$750,000.
$1,000,000	60,020	102,940	475,220	703,150	663,270	550,720	413,040.00	429,645.00	241,133.75	240,843.75	230,930.00	240,843.75	517,220	572,324	680,184	687,116	31,288.40	718,404.40	733,139.00	854,616.00	640,962.00	213,654.00	854,616.00	900,000.00	899,500.00	900,000	816,146.75	770,000.00	800,000	872,000.00	880,000.00	869,378	$1,000,000.
$2,000,000	130,020	237,940	1,130,220	1,473,150	1,393,270	1,130,720	848,040.00	880,645.00	491,133.75	490,843.75	470,930.00	490,843.75	1,201,220	1,202,314	1,459,174	1,457,108	58,289.20	1,511,397.20	1,523,131.50	1,734,616.00	1,300,962.00	433,654.00	1,734,616.00	1,800,000.00	1,799,500.00	1,800,000	1,704,646.75	1,540,000.00	1,600,000	1,744,000.00	1,760,000.00	1,738,478	$2,000,000.
$5,000,000	340,020	687,940	3,140,220	3,783,150	3,583,270	2,870,720	2,153,040.00	2,260,645.00	1,241,133.75	1,240,843.75	1,190,930.00	1,240,843.75	3,091,220	3,092,314	3,709,164	3,797,100	120,290.00	3,917,390.00	3,923,124.00	4,374,616.00	3,280,962.00	1,093,654.00	4,374,616.00	4,500,000.00	4,499,500.00	4,500,000	4,275,000.00	3,850,000.00	4,000,000	4,360,000.00	4,400,000.00	4,349,478	$5,000,000.

[1] Payable in full Mar. 15, 1944, or in Mar. 15, 1944, and remainder on Mar. 15, 1945.

[2] Does not include unforgiven 1942 tax payment.

[3] Takes into account the following maximum effective rate limitations: on net income for years 1944–46, 90 percent, 1946–47, 85.5 percent; 1948–49, 77 percent, 1950, 89 percent; 1951, 87.2 percent, 1952–53, 88 percent, on taxable income for years 1954–59, 87 percent.

TABLE 10.—*Comparison of individual income tax, taxable years 1913–59*

MARRIED COUPLE—NO DEPENDENTS—ALL INCOME EARNED

Net income	1913–15	1916	1917	1918	1919–20	1921	1922	1923	1924	1925–27	1928	1929	1930–31	1932–33	1934–35	1936–39	1940 Without defense tax	1940 Defense tax	1940 With defense tax	1941	1942 Gross tax	1942 Amount forgiven	1942 Net tax [1]	1943 Without victory tax	1943 With gross victory tax	1943 With net victory tax	1944–45 [2]	1946–47	1948–49 [3]	1950 [3]	1951 [3]	1952–53 [3]	1954–59 [3]	Net income
$500																									$2.13	$1.28	$3							$500.
$600																									13.24	7.04	9							$600.
$800																									24.36	14.62	15							$800.
$1,000																					$48	$48.00		$48	100.13	79.28	130	$95.00	$49.80	$52	$61.20	$66.60	$60	$1,500.
$1,500																				$42	110	105.00	$35.00	140	219.91	187.95	245	190.00	132.80	139	163.20	177.60	160	$2,000.
$2,000																				90	232	174.00	58.00	232	339.69	296.61	360	285.00	216.80	226	265.20	288.60	260	$2,500.
$2,500			$10	$30	$20												$10	$1.00	$11.00	138	324	243.00	81.00	324	459.47	405.28	475	380.00	298.80	313	367.20	399.60	360	$3,000.
$3,000			20	60	40	$20	$20	$15.00	$7.50								28	2.80	30.80	249	532	399.00	133.00	532	723.02	646.61	725	589.00	464.80	487	571.20	621.60	560	$4,000.
$4,000			40	120	80	60	60	45.00	22.50	$5.63	$5.63	$1.88	$5.63	60	44	44	64	6.40	70.40	375	746	559.50	186.50	746	992.38	893.05	975	798.00	630.80	661	775.20	843.60	760	$5,000.
$5,000	$10	$20	80	180	120	100	100	75.00	37.50	16.88	16.88	5.63	16.88	100	80	80	100	10.00	110.00	521	992	744.00	248.00	992	1,294.13	1,173.28	1,265	1,045.00	818.88	856	995.20	1,084.80	976	$6,000.
$6,000	20	40	130	250	170	170	160	120.00	52.50	28.13	28.13	9.38	28.13	140	116	116	136	13.60	149.60	687	1,246	934.50	311.50	1,246	1,603.69	1,450.61	1,555	1,292.00	1,012.48	1,056	1,219.20	1,330.80	1,196	$7,000.
$7,000	30	60	180	390	270	270	250	187.50	75.00	39.38	39.38	13.13	39.38	210	172	172	212	21.20	233.20	873	1,532	1,149.00	383.00	1,532	1,945.24	1,779.94	1,885	1,577.00	1,206.08	1,267	1,443.20	1,576.80	1,416	$8,000.
$8,000	40	80	235	530	370	370	340	255.00	105.00	56.25	56.25	22.50	56.25	300	248	248	288	28.80	316.80	1,079	1,826	1,369.50	456.50	1,826	2,294.80	2,107.28	2,215	1,862.00	1,399.68	1,457	1,667.20	1,822.80	1,636	$9,000.
$9,000	50	100	295	680	480	480	430	322.50	135.00	78.75	78.75	37.50	78.75	390	329	329	384	38.40	422.40	1,305	2,132	1,614.00	538.00	2,132	2,676.36	2,466.62	2,585	2,185.00	1,621.44	1,686	1,928.00	2,104.00	1,888	$10,000.
$10,000	60	120	355	830	590	590	520	390.00	165.00	101.25	101.25	52.50	101.25	480	415	415	480	48.00	528.00	1,551	2,486	1,864.50	621.50	2,486	3,065.91	2,833.95	2,955	2,508.00	1,850.24	1,923	2,198.00	2,394.00	2,148	$11,000.
$11,000	70	140	425	990	710	710	620	465.00	225.00	131.25	131.25	75.00	131.25	580	506	506	596	59.60	655.60	1,817	2,852	2,130.00	713.00	2,852	3,487.47	3,233.28	3,365	2,869.00	2,079.04	2,159	2,468.00	2,684.00	2,408	$12,000.
$12,000	80	160	495	1,150	830	830	720	540.00	295.00	168.75	168.75	105.00	168.75	680	602	602	712	71.20	783.20	2,103	3,226	2,419.50	806.50	3,226	3,917.02	3,640.61	3,775	3,230.00	2,307.84	2,396	2,738.00	2,974.00	2,668	$13,000.
$13,000	90	180	570	1,320	960	960	830	622.50	365.00	213.75	213.75	142.50	213.75	790	703	703	848	84.80	932.80	2,409	3,632	2,724.00	908.00	3,632	4,378.58	4,079.95	4,235	3,638.50	2,564.80	2,662	3,032.00	3,304.00	2,960	$14,000.
$14,000	100	200	650	1,490	1,090	1,090	940	705.00	435.00	258.75	258.75	180.00	258.75	900	809	809	984	98.40	1,082.40	2,739	4,052	3,039.00	1,013.00	4,052	4,854.13	4,533.28	4,695	4,047.00	2,828.80	2,935	3,332.00	3,644.00	3,260	$15,000.
$15,000	110	220	730	1,670	1,230	1,230	1,060	795.00	515.00	311.25	311.25	225.00	311.25	1,020	924	924	1,144	114.40	1,258.40	3,070	4,472	3,354.00	1,118.00	4,472	5,290.47	4,986.61	5,155	4,456.00	3,093.44	3,209	3,632.00	3,984.00	3,560	$16,000.
$16,000	160	320	1,180	2,630	1,990	1,990	1,720	1,290.00	975.00	618.75	618.75	495.00	618.75	1,680	1,589	1,589	2,124	212.40	2,336.40	4,614	6,852	4,889.00	1,963.00	6,852	7,531.91	7,099.95	7,316	6,393.50	4,247.36	4,402	4,972.00	5,456.00	4,872	$20,000.
$20,000	260	470	1,780	3,720	2,880	2,880	2,560	1,920.00	1,565.00	1,158.75	1,023.75	862.50	1,023.75	2,520	2,489	2,489	3,494	349.40	3,843.40	6,864	9,220	6,915.00	2,305.00	9,220	10,577.69	10,034.61	10,295	9,082.00	5,877.12	6,087	6,874.00	7,508.00	6,724	$25,000.
$30,000	360	620	2,380	4,920	3,890	3,890	3,520	2,640.00	2,275.00	1,778.75	1,488.75	1,290.00	1,488.75	3,480	3,369	3,369	5,104	510.40	5,614.40	9,359	12,204	9,153.00	3,051.00	12,204	13,839.47	13,185.28	13,485	11,970.00	7,788.48	8,063	9,050.00	9,936.00	8,864	$30,000.
$40,000	560	920	3,580	7,730	6,290	6,290	5,840	4,380.00	3,995.00	3,188.75	2,908.75	2,610.00	2,908.75	5,800	5,979	5,979	8,684	868.40	9,552.40	14,649	18,532	13,899.00	4,633.00	18,532	20,723.02	19,816.61	20,235	18,097.50	12,177.92	12,602	14,144.00	15,524.00	13,884	$40,000.
$50,000	760	1,320	5,180	11,030	9,190	9,190	8,640	6,480.00	6,095.00	4,878.75	4,588.75	4,190.00	4,588.75	8,500	8,809	8,809	12,844	1,284.40	14,128.40	20,439	25,328	18,996.00	6,332.00	25,328	28,074.58	27,074.58	27,585	24,705.00	17,206.96	17,797	19,952.00	21,880.00	19,592	$50,000.
$60,000	1,060	1,720	6,780	14,830	12,690	12,590	11,940	8,955.00	8,635.00	6,798.75	6,508.75	5,010.00	6,508.75	11,900	12,239	12,329	17,564	1,756.40	19,320.40	26,509	32,492	24,364.00	8,123.00	32,492	35,794.13	34,794.13	35,355	31,891.50	22,572.48	23,351	26,156.00	28,548.00	25,696	$60,000.
$70,000	1,360	2,220	8,880	19,130	16,490	16,490	15,740	11,805.00	11,535.00	8,958.75	8,668.75	8,070.00	8,668.75	15,700	16,104	16,449	22,604	2,260.40	24,864.40	32,779	39,956	29,967.00	9,989.00	39,956	43,813.60	42,813.60	43,425	39,273.00	28,155.20	29,124	32,600.00	35,296.00	32,040	$70,000.
$80,000	1,710	2,720	10,980	23,930	20,890	20,890	20,040	15,030.00	14,835.00	11,258.75	10,968.75	10,270.00	10,968.75	20,000	20,494	21,269	27,944	2,794.40	30,738.40	39,219	47,720	35,790.00	11,930.00	47,720	52,133.24	51,133.24	51,705	46,939.50	33,973.76	35,141	39,284.00	42,268.00	38,652	$80,000.
$90,000	2,110	3,320	13,580	29,230	25,790	25,790	24,840	18,630.00	18,195.00	13,558.75	13,368.75	12,570.00	13,368.75	24,800	25,319	26,669	33,584	3,358.40	36,942.40	45,919	55,784	41,838.00	13,946.00	55,784	60,752.80	59,752.80	60,465	54,891.00	40,056.88	41,442	46,216.00	49,432.00	45,576	$90,000.
$100,000	2,510	3,920	16,180	35,030	31,190	31,190	30,140	22,605.00	22,575.00	16,058.75	15,768.75	14,870.00	15,768.75	30,100	30,594	32,469	39,524	3,952.40	43,476.40	52,704	64,060	48,045.00	16,015.00	64,060	69,584.36	68,584.36	69,435	63,127.50	46,402.88	47,994	53,516.00	56,932.00	52,776	$100,000.
$150,000	5,010	7,420	31,680	67,030	61,190	61,190	58,140	43,605.00	44,075.00	28,558.75	28,268.75	26,870.00	28,268.75	58,100	58,544	63,394	70,484	7,048.40	77,532.40	87,189	106,536	79,902.00	26,634.00	106,536	114,838.13	113,838.13	115,415	105,383.50	80,363.84	83,113	92,208.00	96,536.00	91,368	$150,000.
$200,000	7,510	11,420	49,180	101,030	93,190	93,190	86,640	64,980.00	65,575.00	41,058.75	40,768.75	38,870.00	40,768.75	86,600	87,019	95,344	102,444	9,755.60	112,199.60	122,174	150,012	112,509.00	37,503.00	150,012	161,091.91	160,091.91	161,905	148,124.00	117,524.48	121,510	134,548.00	139,376.00	133,596	$200,000.
$250,000	10,010	15,920	69,680	137,030	127,190	127,190	115,640	86,730.00	87,757.00	53,558.75	53,268.75	50,870.00	53,268.75	115,600	115,944	128,294	135,404	11,459.60	146,863.60	167,659	194,000	145,500.00	48,500.00	191,000	207,857.69	206,857.69	208,895	191,339.50	156,643.36	162,011	179,021.00	184,352.00	178,072	$250,000.
$300,000	13,010	20,920	92,680	173,030	161,190	161,190	144,640	108,480.00	109,575.00	66,058.75	65,768.75	62,870.00	65,768.75	144,600	144,994	162,244	169,364	13,063.60	182,427.60	194,129	238,000	178,500.00	59,500.00	238,000	254,635.47	253,635.47	255,895	234,564.50	196,331.22	202,892	223,524.00	229,352.00	222,572	$300,000.
$400,000	19,010	31,920	142,680	248,030	232,190	232,190	202,640	151,980.00	154,575.00	91,058.75	90,768.75	86,870.00	90,768.75	203,600	203,969	232,194	239,324	16,067.60	255,391.60	269,099	326,000	244,500.00	81,500.00	326,000	348,191.02	347,191.02	349,895	321,014.50	277,545.40	286,311	313,512.00	320,340.00	312,560	$400,000.
$500,000	25,010	42,920	192,680	323,030	303,190	303,190	260,640	195,480.00	199,575.00	116,058.75	115,768.75	110,870.00	115,768.75	263,600	263,944	304,144	311,284	18,871.60	330,155.60	345,084	414,000	310,500.00	103,500.00	414,000	441,746.58	440,746.58	442,895	407,464.50	359,662.06	370,657	401,500.00	412,328.00	403,548	$500,000.
$750,000	42,510	72,920	327,680	513,030	483,190	483,190	405,640	304,230.00	314,575.00	178,558.75	178,268.75	170,870.00	178,268.75	416,100	416,419	489,094	496,244	25,375.60	521,616.60	537,569	634,000	475,500.00	158,500.00	634,000	675,000.00	674,000.00	[4] 675,000	623,589.50	564,980.82	581,549	632,000.00	642,328.00	631,048	$750,000.
$1,000,000	60,010	102,920	475,180	703,030	663,190	663,190	550,640	412,980.00	429,575.00	241,058.75	240,768.75	230,870.00	240,768.75	571,100	571,394	679,044	686,204	31,369.60	717,583.60	732,554	854,000	640,500.00	213,500.00	854,000	900,000.00	899,000.00	[4] 900,000	839,711.50	[4] 770,000.00	792,412	859,500.00	872,328.00	858,548	$1,000,000.
$2,000,000	130,010	237,920	1,130,180	1,473,030	1,393,190	1,393,190	1,130,640	847,980.00	889,575.00	491,058.75	490,768.75	470,870.00	490,768.75	1,201,100	1,201,369	1,449,019	1,456,184	54,381.60	1,510,565.60	1,522,539	1,734,000	1,300,500.00	433,500.00	1,734,000	1,800,000.00	1,799,000.00	[4] 1,800,000	1,701,214.50	[4] 1,540,000.00	[4] 1,600,000	[4] 1,714,000.00	[4] 1,760,000.00	[4] 1,738,936	$2,000,000.
$5,000,000	340,010	687,920	3,140,180	3,783,030	3,583,190	3,583,190	2,870,640	2,152,980.00	3,269,575.00	1,241,058.75	1,240,768.75	1,190,870.00	1,240,768.75	3,091,100	3,091,369	3,788,994	3,796,164	120,383.60	3,916,547.60	3,922,524	4,374,000	3,280,500.00	1,093,500.00	4,374,000	4,500,000.00	4,499,000.00	[4] 4,500,000	[4] 4,275,000.00	[3] 3,850,000.00	[4] 4,000,000	[4] 4,300,000.00	[4] 4,400,000.00	[4] 4,348,966	$5,000,000.

[1] Payable in full Mar. 15, 1944, or one-half on Mar. 15, 1944, and remainder on Mar. 15, 1945.
[2] Does not include unforgiven 1942 tax payment.
[3] Assumes a joint return is filed.
[4] Takes into account the following maximum effective rate limitations: on net income for years 1944–45, 90 percent; 1946–47, 85.6 percent; 1948–49, 77 percent; 1950, 69 percent; 1951, 87.2 percent; 1952–53, 88 percent; on taxable income for years 1954–59, 87 percent.

Net income	29
500	-------
600	-------
800	-------
1,000	-------
1,500	-------
2,000	-------
2,500	-------
3,000	-------
4,000	-------
5,000	$2. 63
6,000	6. 38
7,000	10. 13
8,000	13. 88
9,000	25. 50
10,000	40. 50
11,000	63. 00
12,000	85. 50
13,000	118. 50
14,000	156. 00
15,000	201. 00
20,000	471. 0
25,000	838. 5
30,000	266. 0
40,000	586. 0
50,000	166. 0
60,000	986. 0
70,000	046. 0
80,000	246. 0
90,000	546. 0
100,000	846. 0
150,000	846.
200,000	846.
250,000	846.
300,000	846.
400,000	846.
500,000	846.
750,000	846.1
1,000,000	846.1
2,000,000	846.2
3,000,000	846.4
4,000,000	846.2

[1] Payable in full
[2] Does not includ
[3] Assumes a joint

TABLE 11.—*Comparison of individual income tax, taxable years 1913–59*

MARRIED COUPLE—2 DEPENDENTS—ALL INCOME EARNED

Net income	1913–15	1916	1917	1918	1919–20	1921	1922	1923	1924	1925–27	1928	1929	1930–31	1932–33	1934–35	1936–39	1940 Without defense tax	1940 Defense tax	1940 With defense tax	1941	1942 Gross tax	1942 Amount forgiven	1942 Net tax [1]	1943 Without victory tax	1943 With gross victory tax	1943 With net victory tax	1944–45 [3]	1946–47	1948–49 [3]	1950 [1]	1951 [2]	1952–53 [3]	1954–59 [3]	Net income
$500																																		$500
$600																									$2.13	$1.19	$3							$600
$800																									13.24	7.41	9							$800
$1,000																									24.36	13.64	15							$1,000
$1,600																									52.13	29.19	30							$1,600
$2,000																					$13	$13.00		$13.00	62.91	57.75	45							$2,000
$2,500			$2	$6	$4															$12	99	74.25	$24.75	99.00	206.69	159.31	160	$95.00	$16.60	$17	$20.40	$22.20	$20	$2,500
$3,000			12	36	24															58	191	143.25	47.75	191.00	326.47	266.86	275	190.00	93.60	104	122.40	133.20	120	$3,000
$4,000			32	96	64	$28	$28	$21.00	$10.50					$28	$12	$12	$32	$3.20	$35.20	154	378	283.50	94.50	378.00	569.02	484.97	505	380.00	205.00	278	326.40	355.20	320	$4,000
$5,000	$10	$20	64	156	104	68	68	51.00	25.50	$7.88	$7.88	$2.63	$7.88	68	48	48	68	6.80	74.80	271	592	444.00	148.00	592.00	838.58	730.08	755	589.00	431.60	452	530.40	577.20	520	$5,000
$6,000	20	40	114	226	154	138	128	96.00	40.50	19.13	19.13	6.38	19.13	108	84	84	104	10.40	114.40	397	810	607.50	202.50	810.00	1,112.13	979.19	1,005	798.00	597.60	626	734.40	799.20	720	$6,000
$7,000	30	60	164	342	238	206	186	136.50	55.50	30.38	30.38	10.13	30.38	158	120	120	148	14.80	162.80	551	1,064	798.00	266.00	1,064.00	1,421.69	1,264.31	1,295	1,045.00	780.16	816	950.40	1,035.60	932	$7,000
$8,000	40	80	219	482	338	306	276	207.00	81.00	41.63	41.63	13.88	41.63	236	184	184	224	22.40	246.40	717	1,322	991.50	330.50	1,322.00	1,735.24	1,553.41	1,585	1,292.00	973.76	1,016	1,174.40	1,281.60	1,152	$8,000
$9,000	50	100	279	632	448	416	368	274.50	111.00	60.75	60.75	25.50	60.75	326	260	260	304	30.40	334.40	911	1,616	1,212.00	404.00	1,616.00	2,084.80	1,878.53	1,915	1,577.00	1,167.36	1,217	1,398.40	1,527.60	1,372	$9,000
$10,000	60	120	339	782	568	526	456	342.00	141.00	83.25	83.25	40.50	83.25	416	343	343	400	40.00	440.00	1,117	1,914	1,435.50	478.50	1,914.00	2,438.36	2,207.64	2,245	1,862.00	1,360.96	1,417	1,622.40	1,773.60	1,592	$10,000
$11,000	70	140	409	942	678	646	556	417.00	191.00	113.25	113.25	63.00	113.25	516	429	429	500	50.00	550.00	1,351	2,248	1,686.00	562.00	2,248.00	2,827.91	2,572.75	2,615	2,185.00	1,675.68	1,639	1,874.00	2,046.00	1,836	$11,000
$12,000	80	160	470	1,102	798	766	656	492.00	255.00	143.25	143.25	85.50	143.25	616	522	522	616	61.60	677.60	1,597	2,586	1,939.50	646.50	2,586.00	3,221.47	2,941.86	2,985	2,508.00	1,804.48	1,875	2,144.00	2,336.00	2,096	$12,000
$13,000	90	180	564	1,272	928	896	766	574.50	325.00	183.75	183.75	118.50	183.75	726	618	618	736	73.60	809.60	1,871	2,960	2,220.00	740.00	2,960.00	3,661.02	3,346.97	3,395	2,869.00	2,033.28	2,112	2,414.00	2,626.00	2,356	$13,000
$14,000	100	200	634	1,442	1,058	1,026	876	657.00	395.00	228.75	228.75	156.00	228.75	836	721	721	872	87.20	959.20	2,157	3,338	2,503.50	834.50	3,338.00	4,084.58	3,766.08	3,805	3,230.00	2,262.08	2,349	2,684.00	2,916.00	2,616	$14,000
$15,000	110	220	714	1,622	1,198	1,166	996	747.00	475.00	281.25	281.25	201.00	281.25	956	831	831	1,016	101.60	1,117.60	2,475	3,758	2,818.50	939.50	3,758.00	4,660.13	4,207.19	4,265	3,638.50	2,512.00	2,607	2,972.00	3,236.00	2,900	$15,000
$20,000	160	320	1,164	2,582	1,958	1,926	1,656	1,242.00	935.00	588.75	588.75	471.00	588.75	1,616	1,469	1,469	1,948	194.80	2,142.80	4,287	6,088	4,566.00	1,522.00	6,088.00	7,167.91	6,592.75	6,785	5,890.00	3,888.32	4,030	4,552.00	5,000.00	4,464	$20,000
$25,000	260	470	1,764	3,672	2,848	2,816	2,456	1,872.00	1,525.00	1,128.75	993.75	838.50	993.75	2,456	2,327	2,327	3,246	324.60	3,570.60	6,480	8,814	6,610.50	2,203.50	8,814.00	10,171.69	9,574.31	9,705	8,521.50	5,475.84	5,672	6,405.00	7,004.00	6,268	$25,000
$30,000	360	620	2,364	4,882	3,858	3,826	3,456	2,502.00	2,235.00	1,748.75	1,458.75	1,266.00	1,458.75	3,416	3,385	3,385	4,832	483.20	5,315.20	8,931	11,777	8,832.75	2,944.25	11,777.00	13,412.47	12,692.86	12,805	11,381.00	7,306.24	7,565	8,500.00	9,320.00	8,348	$30,000
$40,000	560	920	3,564	7,682	5,258	6,226	5,776	4,332.00	3,955.00	3,168.75	2,878.75	2,586.00	2,878.75	5,736	5,779	5,779	8,388	838.80	9,226.80	14,202	18,063	13,547.25	4,515.75	18,063.00	20,254.02	19,289.97	19,545	17,442.00	11,618.24	12,024	13,496.00	14,816.00	13,248	$40,000
$50,000	760	1,320	5,164	10,082	9,158	9,126	8,676	6,432.00	6,055.00	4,848.75	4,558.75	4,166.00	4,558.75	8,536	8,621	8,621	12,492	1,249.20	13,741.20	19,967	24,845	18,633.75	6,211.25	24,845.00	27,591.58	26,391.58	26,865	24,111.00	16,577.02	17,152	19,232.00	21,088.00	18,884	$50,000
$60,000	1,060	1,720	6,764	14,782	12,658	12,526	11,876	8,907.00	8,595.00	6,768.75	6,478.75	5,886.00	6,478.75	11,836	11,943	12,017	17,186	1,718.00	18,808.00	26,021	31,988	23,991.00	7,997.00	31,988.00	35,290.13	34,000.13	34,605	31,179.00	21,917.76	22,674	25,400.00	27,741.00	24,952	$60,000
$70,000	1,360	2,220	8,864	19,082	16,458	16,426	15,676	11,757.00	11,495.00	8,928.75	8,638.75	8,046.00	8,638.75	15,636	15,784	16,105	22,196	2,219.60	24,415.60	32,275	39,431	29,573.25	9,857.75	39,431.00	43,288.69	42,088.69	42,645	38,532.00	27,468.80	28,415	31,808.00	34,480.00	31,260	$70,000
$80,000	1,710	2,720	10,964	23,882	20,858	20,826	19,076	14,982.00	14,795.00	11,228.75	10,938.75	10,246.00	10,938.75	19,936	20,126	20,861	27,512	2,751.20	30,263.20	38,729	47,174	35,380.50	11,793.50	47,174.00	51,587.24	50,387.24	50,985	46,170.00	33,245.12	34,388	38,456.00	41,344.00	37,824	$80,000
$90,000	2,110	3,320	13,564	29,182	25,768	25,726	24,776	18,582.00	18,455.00	13,628.75	13,338.75	12,546.00	13,338.75	24,736	24,927	26,229	33,128	3,312.80	36,440.80	45,383	55,217	41,412.75	13,804.25	55,217.00	60,185.80	58,985.80	59,625	54,093.00	39,317.12	40,667	45,356.00	48,544.00	44,724	$90,000
$100,000	2,510	3,920	16,164	34,982	31,158	31,126	30,076	22,557.00	22,535.00	16,028.75	15,738.75	14,846.00	15,738.75	30,036	30,162	31,997	39,044	3,904.40	42,948.40	52,160	63,479	47,609.25	15,869.75	63,479.00	66,963.36	67,803.36	68,565	62,301.00	45,642.56	47,208	52,640.00	56,032.00	51,912	$100,000
$150,000	5,010	7,420	31,664	66,982	61,158	61,126	58,076	43,557.00	44,035.00	28,528.75	28,238.75	26,846.00	28,238.75	58,036	58,096	62,898	69,988	6,998.80	76,986.80	86,637	105,941	79,455.75	26,485.25	105,941.00	114,243.13	113,043.13	114,525	104,538.00	79,508.48	82,228	91,224.00	95,540.00	90,396	$150,000
$200,000	7,510	11,420	49,164	100,982	93,158	93,126	86,576	64,932.00	65,535.00	41,028.75	40,738.75	38,846.00	40,738.75	86,536	86,563	94,832	101,932	9,806.80	111,738.80	121,614	149,403	112,052.25	37,350.75	149,403.00	160,482.91	159,282.91	161,005	147,269.00	116,605.76	120,500	133,604.00	138,320.00	132,552	$200,000
$250,000	10,010	16,920	69,664	136,082	127,158	127,126	115,576	86,682.00	87,535.00	53,528.75	53,238.75	50,846.00	53,238.75	115,536	115,530	127,766	134,876	11,512.40	146,388.40	157,091	193,384	145,038.00	48,346.00	193,384.00	207,241.69	206,041.69	207,985	190,475.00	155,723.62	161,042	177,956.00	183,272.00	177,004	$250,000
$300,000	13,010	20,920	92,664	172,082	161,158	161,126	144,576	108,432.00	109,535.00	66,028.75	65,738.75	62,846.00	65,738.75	144,536	144,530	161,700	168,820	13,118.00	181,938.00	193,545	237,384	178,038.00	59,346.00	237,384.00	254,019.47	252,819.47	254,985	233,703.00	195,367.36	201,902	222,456.00	228,272.00	221,504	$300,000
$400,000	19,010	31,020	142,664	247,082	232,158	232,126	202,576	151,032.00	154,635.00	91,028.75	90,738.75	86,846.00	90,738.75	203,536	203,497	231,634	238,764	16,123.60	254,887.60	268,499	325,384	244,038.00	81,346.00	325,384.00	347,575.02	346,375.02	348,985	320,150.00	276,570.70	285,310	312,432.00	319,248.00	311,480	$400,000
$500,000	25,010	42,020	192,664	322,082	303,158	303,126	260,576	195,432.00	199,535.00	116,028.75	115,738.75	110,846.00	115,738.75	263,536	263,464	303,568	310,708	18,929.20	329,637.20	344,476	413,384	310,038.00	103,346.00	413,384.00	441,130.58	439,930.58	442,985	406,600.00	358,676.54	369,645	403,408.00	411,224.00	402,456	$500,000
$750,000	42,510	72,920	327,664	512,982	483,158	483,126	405,576	304,182.00	314,535.00	178,528.75	178,238.75	170,846.00	178,238.75	416,036	415,931	488,502	495,652	25,434.80	521,086.80	536,953	633,384	475,038.00	158,346.00	633,384.00	675,000.00	673,800.00	[4] 675,000	622,725.00	563,995.28	580,537	630,908.00	641,224.00	629,056	$750,000
$1,000,000	60,010	102,920	475,164	702,082	663,158	663,126	555,576	412,932.00	429,535.00	241,028.75	240,738.75	230,846.00	240,738.75	571,036	570,808	678,436	685,596	31,440.40	717,036.40	731,930	853,384	640,038.00	213,346.00	853,384.00	900,000.00	898,800.00	[4] 900,000	838,850.00	769,314.04	791,430	858,408.00	871,224.00	857,456	$1,000,000
$2,000,000	130,010	237,920	1,130,164	1,472,082	1,393,158	1,393,126	1,130,576	847,932.00	889,535.00	491,028.75	490,738.75	470,846.00	490,738.75	1,201,036	1,200,865	1,448,403	1,455,568	54,443.20	1,510,011.20	1,521,907	1,733,384	1,300,038.00	433,346.00	1,733,384.00	1,800,000.00	1,798,800.00	[4] 1,800,000	1,703,350.00	[4] 1,540,000.00	[4] 1,600,000	[4] 1,714,000.00	[4] 1,760,000.00	[4] 1,737,912	$2,000,000
$3,000,000	340,010	687,020	3,140,164	3,782,082	3,583,158	3,583,126	2,870,576	2,152,932.00	2,269,535.00	1,241,028.75	1,240,738.75	1,190,846.00	1,240,738.75	3,091,036	3,090,865	3,788,370	3,795,540	120,446.00	3,915,986.00	3,921,884	4,373,384	3,280,038.00	1,093,346.00	4,373,384.00	4,500,000.00	4,498,800.00	[4] 4,500,000	[4] 4,275,000.00	[4] 3,850,000.00	[4] 4,000,000	[4] 4,360,000.00	[4] 4,400,000.00	[4] 4,347,912	$3,000,000

[1] Payable in full Mar. 15, 1944, or ¼ on Mar. 15, 1944, and remainder on Mar. 15, 1945.
[2] Does not include unforgiven 1942 tax payment.
[3] Assumes a joint return is filed.

[4] Takes into account the following maximum effective-rate limitations: on net income for years 1944–45, 90 percent; 1946–47, 85.5 percent; 1948–49, 77 percent; 1950, 80 percent; 1951, 87.3 percent; 1952–53, 88 percent; on taxable income for years 1954–59, 87 percent.