

TABLE 8
Personal Income Tax Statistics*
TAXES PAID BY HIGH INCOME INDIVIDUALS
1993 Taxable Year

Income Concept Class			Total Returns	Nontaxable Returns	Taxable Returns	Total Tax Liability (000)
Adjusted Gross Income¹						
	Under	\$50,000	9,264,663	3,806,769	5,457,894	\$2,684,228
\$50,000	Under	\$100,000	2,106,834	20,207	2,086,627	4,756,986
\$100,000	Under	\$200,000	426,253	1,820	424,433	3,006,868
\$200,000	And	Over	132,099	353	131,746	5,485,556
Totals			11,929,848	3,829,148	8,100,700	\$15,933,637
AGI Plus Tax Preference Income²						
	Under	\$50,000	9,264,653	3,806,767	5,457,886	\$2,683,940
\$50,000	Under	\$100,000	2,106,600	20,206	2,086,395	4,756,008
\$100,000	Under	\$200,000	426,155	1,821	424,335	3,002,445
\$200,000	And	Over	132,439	355	132,085	5,491,243
Totals			11,929,848	3,829,148	8,100,700	\$15,933,637
AGI Less Investment Expenses³						
	Under	\$50,000	9,271,002	3,808,811	5,462,191	\$2,690,552
\$50,000	Under	\$100,000	2,103,476	18,691	2,084,785	4,759,180
\$100,000	Under	\$200,000	424,975	1,397	423,577	3,015,460
\$200,000	And	Over	130,396	249	130,147	5,468,445
Totals			11,929,848	3,829,148	8,100,700	\$15,933,637
Expanded Income⁴						
	Under	\$50,000	9,270,990	3,808,808	5,462,182	\$2,690,240
\$50,000	Under	\$100,000	2,103,206	18,689	2,084,518	4,758,028
\$100,000	Under	\$200,000	424,845	1,397	423,448	3,010,420
\$200,000	And	Over	130,807	254	130,553	5,474,950
Totals			11,929,848	3,829,148	8,100,700	\$15,933,637

Footnotes to Table 8

* Detail may not add to totals due to tolerances and rounding.

1 Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

2 Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

3 Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

4 Expanded income is adjusted gross income plus tax preference income less investment expenses.

5 Average tax rate is the net tax divided by the income, as defined in the income concept.

6 These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throwback" taxes. See Revenue and Taxation Code Section 17063 for preference income or Sections 17771-17779 for throwback rules.

Income Concept Class	Number of Returns by Size of Average Tax Rate ⁵							Number of Returns by Size of Average Tax ⁶					
	Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% And Over	\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 And Over		
Adjusted Gross Income¹													
	Under	\$50,000	6,219,603	1,462,513	802,499	657,853	116,041	3,703	2,452	4,644,809	655,265	157,521	299
\$50,000	Under	\$100,000	113,206	318,286	576,900	831,290	250,619	15,613	919	280,780	726,880	1,063,881	15,086
\$100,000	Under	\$200,000	4,747	3,533	11,673	151,513	219,319	35,012	456	2,541	2,468	165,231	254,192
\$200,000	And	Over	841	544	1,033	5,858	36,372	64,084	23,367	186	145	1,017	130,397
Totals			6,338,398	1,784,876	1,392,105	1,646,513	622,351	118,412	27,194	4,928,316	1,384,759	1,387,651	399,975
AGI Plus Tax Preference Income²													
	Under	\$50,000	6,219,593	1,462,513	802,499	657,853	116,041	3,703	2,452	4,644,809	655,265	157,521	292
\$50,000	Under	\$100,000	113,205	318,286	576,900	831,523	250,154	15,613	919	280,780	726,880	1,063,648	15,086
\$100,000	Under	\$200,000	4,748	3,533	11,673	151,780	219,219	34,811	392	2,541	2,468	165,431	253,894
\$200,000	And	Over	843	578	1,042	5,985	36,969	63,896	23,126	186	145	1,050	130,703
Totals			6,338,390	1,784,911	1,392,113	1,647,140	622,383	118,023	26,888	4,928,316	1,384,759	1,387,651	399,975
AGI Less Investment Expenses³													
	Under	\$50,000	6,221,495	1,465,009	803,375	658,511	116,249	3,703	2,659	4,647,147	656,168	158,361	515
\$50,000	Under	\$100,000	109,791	317,301	576,591	831,719	251,372	15,954	748	278,703	726,208	1,064,831	15,043
\$100,000	Under	\$200,000	4,127	3,211	11,163	149,473	220,522	36,018	461	2,344	2,246	163,626	255,362
\$200,000	And	Over	634	390	969	5,107	34,746	64,209	24,342	123	137	832	129,055
Totals			6,336,048	1,785,911	1,392,099	1,644,810	622,889	119,883	28,210	4,928,316	1,384,759	1,387,651	399,975
Expanded Income⁴													
	Under	\$50,000	6,221,483	1,465,009	803,375	658,511	116,249	3,703	2,659	4,647,147	656,168	158,361	506
\$50,000	Under	\$100,000	109,789	317,300	576,591	831,951	250,872	15,954	749	278,702	726,208	1,064,563	15,044
\$100,000	Under	\$200,000	4,129	3,211	11,163	149,707	220,457	35,782	396	2,345	2,246	163,861	254,997
\$200,000	And	Over	639	424	971	5,238	35,415	64,016	24,103	123	137	865	129,427
Totals			6,336,040	1,785,944	1,392,101	1,645,407	622,994	119,455	27,907	4,928,316	1,384,759	1,387,651	399,975