



Research, Analysis & Statistics

STATISTICS OF INCOME

PRESENTATION TITLE

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TY 2014 Individual ACA Data

Individual Line Item Estimates

- Form 1040
- Form 8962
- Form 8965

Individual Complete Report

- Table 2.7

Form 8962

2014 Line Estimates—All figures are estimates based on samples,
Number of returns filed for selected lines

Form **8962** **Premium Tax Credit (PTC)** OMB No. 1545-0024
 Department of the Treasury Internal Revenue Service **2014** Attachment Sequence No. **73**
 Name shown on your return **Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.** Your social security number **XXXX-XX-XXXX** Refiled (see instructions)
Total Forms Filed = X,XXX,XXX

Part 1: Annual and Monthly Contribution Amount

1 Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d **1** **X,XXX,XXX**

2a Modified AGI: Enter your modified AGI (see instructions) **2a** **X,XXX,XXX** b Enter total of your dependents' modified AGI (see instructions) **2b** **XX,XXX**

3 Household Income: Add the amounts on lines 2a and 2b **3** **X,XXX,XXX**

4 Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used a Alaska b Hawaii c Other 48 states and DC **4** **X,XXX,XXX**

5 Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.) **5** **X,XXX.XX%**

6 Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.)
 Yes. Continue to line 7.
 No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.

7 Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions **7** **X,XXX,XXX**

8a Annual Contribution for Health Care: Multiply line 3 by line 7 **8a** **X,XXX,XXX** b Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount **8b** **X,XXX,XXX**

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
 Yes. Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. No. Continue to line 10.

10 Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21-32, columns A and B?
 Yes. Continue to line 11. Compute your annual PTC. Skip lines 12-23. No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	A. Premium Amount (Form(s) 1095-A, line 33A)	B. Annual Premium Amount of SLCSP (Form(s) 1095-A, line 33B)	C. Annual Contribution Amount (Line 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premium Tax Credit Allowed (Smaller of A or D)	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Monthly Calculation	A. Monthly Premium Amount (Form(s) 1095-A, lines 21-32, column A)	B. Monthly Premium Amount of SLCSP (Form(s) 1095-A, lines 21-32, column B)	C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premium Tax Credit Allowed (Smaller of A or D)	F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January					XXX,XXX	XXX,XXX
13 February					XXX,XXX	XXX,XXX
14 March					XXX,XXX	XXX,XXX
15 April					X,XXX,XXX	X,XXX,XXX
16 May					X,XXX,XXX	X,XXX,XXX
17 June					X,XXX,XXX	X,XXX,XXX
18 July					X,XXX,XXX	X,XXX,XXX
19 August					X,XXX,XXX	X,XXX,XXX
20 September					X,XXX,XXX	X,XXX,XXX
21 October					X,XXX,XXX	X,XXX,XXX
22 November					X,XXX,XXX	X,XXX,XXX
23 December					X,XXX,XXX	X,XXX,XXX

24 Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here **24** **X,XXX,XXX**

25 Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here **25** **X,XXX,XXX**

26 Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Skip here. If line 25 is greater than line 24, leave this line blank and continue to line 27 **26** **X,XXX,XXX**

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here **27** **X,XXX,XXX**

28 Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here **28** **X,XXX,XXX**

29 Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 23; or Form 1040NR, line 44 **29** **X,XXX,XXX**

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37784Z Form 8962 (2014)

Form 8965

2014 Line Estimates--All figures are estimates based on samples,
Number of returns filed for selected lines

Form 8965 Department of the Treasury Internal Revenue Service	Health Coverage Exemptions	OMB No. 1545-0074
	▶ Attach to Form 1040, Form 1040A, or Form 1040EZ. ▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965 .	2014 Attachment Sequence No. 75
Name as shown on return	Total Forms Filed = XX,XXX,XXX	Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals:** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	a Name of Individual	b SSN	c Exemption Certificate Number
1		XXX,XXX	
2		XXX,XXX	
3		XXX,XXX	
4		XX,XXX	
5		XX,XXX	
6		XX,XXX	

Part II **Coverage Exemptions for Your Household Claimed on Your Return:**

7a Are you claiming an exemption because your household income is below the filing threshold? Yes No

7b Are you claiming a hardship exemption because your gross income is below the filing threshold? Yes No

Part III **Coverage Exemptions for Individuals Claimed on Your Return:** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	a Name of Individual	b SSN	c Exemption Type	d Full Year	e	f	g	h	i	j	k	l	m	n	o	p
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
8		X,XXX,XXX														
9		X,XXX,XXX														
10		X,XXX,XXX														
11		X,XXX,XXX														
12		XXX,XXX														
13		XXX,XXX														

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37793 Form **8965** (2014)

Note: Individuals may receive multiple exemptions.

Table 2.7

Table 2.7 All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total premium tax credit		Advance payment of premium tax credit		Net premium tax credit		Excess advance premium tax credit repayment		Health care individual responsibility payment	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total												
No adjusted gross income												
\$1 under \$1,000												
\$1,000 under \$2,000												
\$2,000 under \$3,000												
\$3,000 under \$4,000												
\$4,000 under \$5,000												
\$5,000 under \$6,000												
\$6,000 under \$7,000												
\$7,000 under \$8,000												
\$8,000 under \$9,000												
\$9,000 under \$10,000												
\$10,000 under \$11,000												
\$11,000 under \$12,000												
\$12,000 under \$13,000												
\$13,000 under \$14,000												
\$14,000 under \$15,000												
\$15,000 under \$16,000												
\$16,000 under \$17,000												
\$17,000 under \$18,000												
\$18,000 under \$19,000												
\$19,000 under \$20,000												
\$20,000 under \$25,000												
\$25,000 under \$30,000												
\$30,000 under \$35,000												
\$35,000 under \$40,000												
\$40,000 under \$45,000												
\$45,000 under \$50,000												
\$50,000 and over												

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Data in the table does not reflect amended returns or errors that were corrected after initial data processing.
 Detail may not add to totals because of rounding.
 Source: IRS, Statistics of Income Division, Publication 1304, August 2016

Individual Public-Use Files

- Tax Year 2009 released – July 2015
- Tax Year 2010 released – March 2016
- Tax Year 2011 expected release – August 31, 2016

- Files are rebalanced after application of disclosure avoidance procedures

- Age, gender, and wage splits provided in 2009 file
 - Data for the 2010 and 2011 files will be released at a later date

Individual Public-Use Files

- PUF Information Return Supplement
 - CWHS sample of individuals for whom IRS has received information returns but no tax returns.
 - SOI, RAAS, OTA, JCT, and CBO have agreed on the relevant information returns and the field-level mapping scheme.
 - Excludes individuals who are above the filing threshold as well as late filers.
 - Which filing status to use?
 - Married taxpayers? Can historical data help?
 - Benchmarks to target? Age 65 and Social Security?

Individual Percentile Tables

- For Tax Year 1999 - top percentile was 1.0
- For Tax Year 2007 - top percentile was 0.1
- For Tax Year 2012 - top percentile was 0.001
- For Tax Year 2014 percentile tables will include the line items found in the Top 400 tables

Table 1

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2013 [1]

[All figures are estimates based on samples—money amounts are in thousands of dollars.]

Descending cumulative percentiles	Number of returns	Cutoff for AGI	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Ordinary dividends		Qualified dividends		Sales of capital assets, net gain less loss [2]	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	138,313,155	N/A	9,033,840,045	113,904,561	6,423,233,542	43,878,043	100,066,586	26,645,080	213,170,473	24,501,804	156,733,517	14,322,724	486,903,087
.001 percent	1,383	45,097,112	168,991,615	1,055	18,512,917	** 1,383	9,104,414	1,365	17,051,878	1,344	13,996,339	1,197	83,415,751
.01 percent	13,831	9,460,540	384,880,626	11,174	70,069,349	13,779	17,837,026	13,305	32,050,704	13,044	25,501,283	10,944	160,715,525
.1 percent	138,313	1,860,848	815,661,681	113,914	222,791,250	136,156	29,500,671	126,657	57,003,024	123,747	44,414,911	93,948	252,907,027
1 percent	1,383,132	428,713	1,719,793,976	1,189,767	710,882,239	1,290,397	44,401,099	1,131,641	94,604,296	1,098,100	73,033,348	757,134	346,038,875
2 percent	2,766,263	287,018	2,195,722,648	2,411,782	1,023,215,146	2,457,869	50,073,063	2,104,357	109,817,882	2,028,851	84,635,033	1,364,461	373,555,635
3 percent	4,149,395	231,507	2,550,046,180	3,647,541	1,272,563,511	3,543,267	53,686,672	2,974,867	119,549,645	2,854,921	92,115,391	1,899,686	389,423,693
4 percent	5,532,526	200,472	2,847,179,179	4,891,053	1,488,442,788	4,578,556	55,955,248	3,787,251	125,796,289	3,626,686	96,718,670	2,391,946	399,721,974
5 percent	6,915,658	179,760	3,109,388,008	6,144,252	1,681,656,754	5,588,116	57,960,832	4,517,187	130,964,640	4,311,341	100,473,929	2,823,207	406,952,717
10 percent	13,831,316	127,695	4,143,497,586	12,332,549	2,457,615,529	10,094,300	64,903,414	7,625,254	149,561,590	7,228,233	114,027,330	4,653,592	429,700,092
20 percent	27,662,631	87,434	5,591,750,096	24,565,618	3,559,466,221	17,515,230	72,872,930	12,237,576	169,504,037	11,510,485	128,614,374	7,141,508	450,410,613
25 percent	34,578,289	74,955	6,151,677,651	30,565,557	3,980,861,531	20,721,908	76,320,747	14,151,346	177,048,803	13,266,702	133,640,835	8,193,858	456,410,309
30 percent	41,493,947	64,650	6,633,610,700	36,593,517	4,352,833,317	23,567,470	78,906,422	15,725,722	182,186,801	14,723,479	137,134,446	9,040,068	460,207,354
40 percent	55,325,262	48,463	7,409,490,810	48,495,193	4,955,506,202	28,430,904	83,092,127	18,465,661	190,988,141	17,213,070	142,947,880	10,458,042	466,176,231
50 percent	69,156,578	36,841	7,995,602,801	60,623,863	5,433,845,899	31,977,992	86,033,015	20,324,361	196,014,773	18,906,246	146,143,924	11,407,981	468,998,490

Descending cumulative percentiles	Capital gains subject to preferential rates		Business or profession (from Schedules C and F)				Partnership and S corporation				Total statutory adjustments	
	Number of returns	Amount	Net income		Net loss		Net income		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
All returns, total	23,420,001	582,994,045	18,060,636	371,131,013	6,504,677	77,568,774	5,721,020	646,846,302	2,667,153	116,174,702	37,297,242	139,683,017
.001 percent	1,353	86,639,453	193	759,322	274	492,536	856	36,966,496	463	8,007,314	1,057	1,018,413
.01 percent	13,350	167,577,537	2,354	3,325,599	1,702	1,302,872	8,629	94,791,509	3,820	15,056,258	9,664	2,863,186
.1 percent	127,416	269,272,881	24,269	13,229,363	13,351	3,197,439	84,162	224,428,189	27,526	23,177,528	85,780	8,507,477
1 percent	1,136,791	381,325,775	272,494	52,323,150	104,377	6,926,522	654,222	425,992,940	178,830	33,363,843	709,637	27,696,920
2 percent	2,111,372	417,962,318	553,027	80,315,057	210,385	9,142,842	1,082,778	484,387,770	300,219	37,188,027	1,284,162	37,962,423
3 percent	2,981,692	440,176,285	790,510	97,115,697	304,075	10,461,385	1,388,400	511,773,594	398,835	39,374,632	1,779,884	44,494,630
4 percent	3,793,448	454,392,133	1,031,963	110,302,594	405,866	11,736,001	1,630,935	529,546,703	475,509	40,691,386	2,245,860	49,526,816
5 percent	4,520,344	465,045,921	1,239,317	120,436,350	506,662	12,936,714	1,839,780	542,269,730	542,141	42,029,586	2,663,177	53,379,149
10 percent	7,634,527	500,347,766	2,258,065	156,492,916	968,757	17,170,550	2,576,390	574,967,829	825,790	46,088,003	5,346,445	67,471,866
20 percent	12,204,271	535,786,236	4,006,969	199,806,894	1,846,321	24,035,505	3,510,322	603,964,655	1,217,466	51,188,474	10,286,012	85,534,359
25 percent	14,095,548	547,122,952	4,775,792	215,041,969	2,282,966	27,565,190	3,841,747	611,901,487	1,399,996	53,513,349	12,309,758	91,960,038
30 percent	15,652,218	554,768,770	5,560,982	229,396,391	2,698,099	30,861,141	4,131,156	617,836,177	1,540,272	55,160,542	14,539,255	97,897,982
40 percent	18,290,028	566,879,407	6,948,427	251,519,289	3,382,214	36,709,268	4,532,972	625,748,055	1,765,495	58,262,918	18,482,931	107,871,450
50 percent	20,080,072	573,428,688	8,281,336	271,169,107	3,976,019	41,773,303	4,814,122	630,431,821	1,916,854	59,884,052	22,044,065	115,359,912

Footnotes at end of the table.

Department of the Treasury
Internal Revenue Service

Statistics of Income

www.irs.gov/taxstats