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## *APPENDIX B*

*Tax Returns with Wages and Salaries:  
Number of Returns, Amounts of  
Wages and Salaries, and AGI, by Size of AGI,  
Selected Years, and Number of Wage and Salary  
Returns as Percentage of All Returns, 1937-64*

TABLE B-1  
*Wages and Salaries and Estimated AGI on Returns with Wages and Salaries,  
 by Income Groups and Deciles, Selected Years, 1939-64*  
 (millions of dollars)

Adjusted Gross <sup>a</sup> Income Classes (thousand dollars)	Wages and Salaries					Adjusted Gross Income on Returns with Wages and Salaries						
	1939	1949	1952	1959	1961	1964	1939	1949	1952	1959	1961	1964
Negative AGI												
0-2	50	84	146	248	182	253	-21	-104	-150	-371	-232	-384
2-3	4,038	17,014	14,686	11,333	11,181	11,067	4,289	17,532	15,096	11,705	11,540	11,537
3-5	4,433	26,319	20,905	14,570	13,621	12,109	4,837	27,072	21,628	15,194	14,313	12,799
5-10	4,256	47,407	61,512	49,516	45,948	40,941	4,869	48,970	63,224	51,352	47,920	42,962
10-25 <sup>b</sup>	1,922	24,173	60,747	121,678	131,134	148,272	2,421	26,234	63,687	126,471	136,519	154,942
25 <sup>b</sup> -50	1,124	6,302	9,763	40,845	54,496	86,128	1,679	8,491	12,274	46,780	61,414	93,990
50-100	394	2,136	4,538	5,716	6,864	16,766	749	3,561	7,309	8,918	10,713	24,348
100-500	180	964	1,416	2,499	2,452	3,609	436	2,013	2,844	4,740	4,673	6,835
500 and over	89	460	604	921	965	1,199	323	1,534	1,916	2,752	2,985	3,701
Deciles	5	24	22	45	57	69	112	367	394	682	894	1,078
Lowest	860	2,023	2,480	2,822	2,806	3,108	835	1,858	2,178	2,206	2,395	2,500
2	4,555	5,563	6,947	7,115	7,842			4,695	5,752	7,228	7,405	8,262
3	6,588	8,897	11,449	12,079	13,711		2,902	6,810	9,201	11,961	12,685	14,496
4	8,521	11,679	15,749	16,709	17,591			8,794	12,089	16,382	17,497	18,503
5	1,136	10,204	14,415	20,275	21,528	28,132	1,231	10,593	14,866	21,031	22,428	29,434
6	1,498	11,850	17,063	24,747	26,903	31,778	1,640	12,175	17,536	25,530	27,907	33,151
7	1,689	13,921	19,817	28,800	31,140	37,913	1,836	14,314	20,316	29,165	32,263	39,568
8	1,932	16,173	23,445	33,858	36,607	44,477	2,147	16,654	24,187	35,166	38,026	46,483
9	2,202	19,402	27,784	40,455	44,442	57,043	2,513	20,207	28,861	42,450	46,569	60,543
Highest	4,445	31,645	43,195	62,267	67,573	78,808	6,588	39,660	53,235	76,806	83,563	98,868
Totals	16,491	124,883	174,339	247,370	266,902	320,413	19,691	135,669	188,222	268,223	290,739	351,808

Source: *Statistics of Income, Individual Returns.*

<sup>a</sup> For 1939, net groupings are by income. <sup>b</sup> For 1952 and 1964 the class limits are at \$20,000 instead of \$25,000.

TABLE B-2

*Number of Returns with Wages and Salaries as Percentage of All Returns, by Income Groups, Selected Years, 1939-64*

AGI Classes <sup>a</sup> (thousand dollars)	Frequency of Returns		Col. 1 ÷ Col. 2		Frequency of Returns		Col. 1 ÷ Col. 5		Frequency of Returns		Col. 1 ÷ Col. 8	
	With Wages and Salaries (1)	Total (2)	Per Cent (3)	With Wages and Salaries (4)	Total (5)	Per Cent (6)	With Wages and Salaries (7)	Total (8)	Per Cent (9)			
		1939			1949				1952			
Negative	17	82	21.0	67	512	13.1	79	422	18.8			
0-2	2,842	3,370	84.3	15,499	19,038	81.4	13,902	16,652	83.5			
2-3	1,768	2,054	86.0	10,832	12,138	89.2	8,628	9,721	88.8			
3-5	1,206	1,463	82.5	12,920	14,138	91.4	16,177	17,321	93.4			
5-10	325	479	67.7	4,113	4,838	85.0	9,811	10,617	92.4			
10-25	102	161	63.1	591	918	64.4	940	1,307	71.9			
25-50	20	31	63.0	106	171	61.7	250	405	61.8			
50-100	6	9	64.2	30	46	65.2	43	65	65.5			
100-500	2	3	64.5	9	13	71.2	12	17	69.4			
500 and over	b	b	63.0	b	b	71.5	b	1	69.1			
Totals	6,286	7,653	82.1	51,814	44,168	85.2	49,843	56,529	88.2			

(continued)

TABLE B-2 (concluded)

AGI Classes <sup>a</sup> (thousand dollars)	Frequency of Returns		Col. 10		Frequency of Returns		Col. 13		Frequency of Returns		Col. 16	
	With Wages and Salaries (10)	Total (11)	Per Cent (12)	With Wages and Salaries (13)	Total (14)	Per Cent (15)	With Wages and Salaries (16)	Total (17)	Per Cent (18)	With Wages and Salaries (16)	Total (17)	Per Cent (18)
		1959			1961						1964	
Negative	106	433	24.4	93	432	21.6	107	432	24.7	107	432	24.7
0-2	11,553	14,315	80.7	11,574	14,253	81.2	11,664	14,250	81.8	11,664	14,250	81.8
2-3	6,064	7,128	85.1	5,714	6,744	84.7	5,114	6,211	82.3	5,114	6,211	82.3
3-5	12,809	14,065	91.1	11,969	13,278	90.1	10,733	12,100	88.7	10,733	12,100	88.7
5-10	18,401	19,546	94.1	19,567	20,784	94.1	21,536	22,904	94.0	21,536	22,904	94.0
10-25 <sup>c</sup>	3,562	4,219	84.4	4,686	5,374	87.2	7,388	8,070	91.5	7,388	8,070	91.5
25-50	266	422	63.0	321	496	64.7	855	1,212	70.6	855	1,212	70.6
50-100	72	115	62.8	71	110	64.5	104	159	65.3	104	159	65.3
100-500	17	27	65.3	18	28	64.4	23	35	64.9	23	35	64.9
500 and over	1	1	68.0	1	1	65.4	1	2	63.6	1	2	63.6
Totals	52,851	60,271	87.7	54,015	61,499	87.8	57,524	65,357	88.0	57,524	65,357	88.0

Source: *Statistics of Income, Individual Returns.*<sup>b</sup> Less than 500.<sup>a</sup> 1939 net income classes, 1952 and 1964, 10-25 group was not available, 10-20 group was used.<sup>c</sup> Class limits for 1964: \$10-20 and \$20-50.

TABLE B-3

*Number of Returns with Wages and Salaries as  
Percentage of Total Returns Filed, 1937-64*  
(thousands)

	Frequency of Returns		Col. 1 ÷ Col. 2 Per Cent (3)
	With Wages and Salaries (1)	Total <sup>a</sup> (2)	
1937	5,120	6,287	81.4
1938	n.a.	6,251	n.a.
1939	6,286	7,653	82.1
1940	12,072	14,711	82.1
1941	20,523	25,870	79.3
1942	31,683	36,619	86.5
1943	38,259	43,722	87.5
1944	40,916	47,111	86.8
1945	43,889	49,933	87.9
1946	45,700	52,817	86.5
1947	47,658	55,099	86.5
1948	45,001	52,072	86.4
1949	44,168	51,814	85.2
1950	46,147	53,060	87.0
1951	48,539	55,447	87.5
1952	49,843	56,529	88.2
1953	50,874	57,838	88.0
1954	49,925	56,747	88.0
1955	51,256	58,250	88.0
1956	51,913	59,197	87.7
1957	52,597	59,825	87.9
1958	51,588	59,085	87.3
1959	52,851	60,271	87.7
1960	53,604	61,028	87.8
1961	54,015	61,499	87.8
1962	55,096	62,712	87.9
1963	56,303	63,943	88.1
1964	57,524	63,376	88.0

Source: *Statistics of Income*, Individual Returns.

<sup>a</sup> Individual returns only; 1937 returns with no net income excluded.