

FRANCHISE TAX BOARD
 Personal Income Tax
 Changes in Income Distribution
 1993 through 2006

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LOWER BOUND ON AGI FOR EACH QUINTILE AND CENTILE									
Quintiles	Number of Returns (thousands)	Top 1%	Top 5%	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile
1993	11,930	\$212,069	\$97,996	\$74,974	\$53,577	\$31,717	\$18,646	\$9,246	\$0
1994	12,158	\$220,718	\$100,440	\$76,469	\$54,224	\$32,027	\$18,772	\$9,466	\$0
1995	12,085	\$236,427	\$105,557	\$78,359	\$54,221	\$31,190	\$18,179	\$9,382	\$0
1996	12,172	\$258,002	\$112,709	\$82,676	\$56,981	\$32,978	\$19,162	\$9,535	\$0
1997	12,473	\$288,120	\$121,650	\$87,705	\$60,253	\$34,631	\$20,163	\$10,109	\$0
1998	12,797	\$310,904	\$128,747	\$92,827	\$63,117	\$36,372	\$21,335	\$10,941	\$0
1999	13,126	\$358,593	\$140,762	\$98,369	\$66,624	\$37,916	\$22,260	\$11,276	\$0
2000	13,441	\$414,010	\$154,260	\$105,456	\$70,511	\$40,022	\$23,594	\$12,078	\$0
2001	13,602	\$354,046	\$147,450	\$105,490	\$71,607	\$40,884	\$24,489	\$12,232	\$0
2002	13,567	\$336,526	\$145,706	\$105,401	\$71,683	\$41,112	\$24,346	\$12,411	\$0
2003	13,624	\$358,916	\$151,297	\$107,903	\$73,051	\$41,447	\$24,727	\$12,879	\$0
2004	13,833	\$404,838	\$160,780	\$113,863	\$75,767	\$43,358	\$25,616	\$13,067	\$0
2005	14,088	\$451,373	\$171,397	\$119,139	\$79,695	\$44,288	\$26,133	\$13,522	\$0
2006	14,383	\$480,940	\$178,185	\$124,081	\$82,684	\$45,942	\$27,254	\$14,064	\$0

Source: Franchise Tax Board, 1993 through 2006 Personal Income Tax Samples.

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AGI Per Return (Real 2006 Dollars)											
	Income Distribution Segment	Top 1%	Next 4 %	Next 5 %	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Overall Per Return AGI
AGI Per Return (Real 2005 dollars)	1993	\$742,814	\$186,481	\$120,423	\$209,086	\$148,874	\$58,976	\$34,996	\$19,437	\$6,954	\$53,847
	1994	\$748,596	\$189,303	\$121,482	\$211,323	\$150,573	\$58,849	\$34,900	\$19,520	\$7,042	\$54,178
	1995	\$843,105	\$196,900	\$123,063	\$224,602	\$156,457	\$56,671	\$33,116	\$18,623	\$6,830	\$54,339
	1996	\$1,026,605	\$209,507	\$128,394	\$250,661	\$170,966	\$58,587	\$34,287	\$19,054	\$6,949	\$57,969
	1997	\$1,173,815	\$223,916	\$134,329	\$274,112	\$184,209	\$60,344	\$35,508	\$19,771	\$7,262	\$61,418
	1998	\$1,319,675	\$234,011	\$139,035	\$295,095	\$195,730	\$62,047	\$36,465	\$20,502	\$7,500	\$64,448
	1999	\$1,674,545	\$255,065	\$145,405	\$342,183	\$221,471	\$63,171	\$37,110	\$20,743	\$7,555	\$70,011
	2000	\$2,088,146	\$273,182	\$151,446	\$393,811	\$248,721	\$64,346	\$37,966	\$21,233	\$7,832	\$75,998
	2001	\$1,296,205	\$238,143	\$141,883	\$295,819	\$197,546	\$62,443	\$36,884	\$20,723	\$7,388	\$64,997
	2002	\$1,104,905	\$227,918	\$138,995	\$271,156	\$184,411	\$61,769	\$36,454	\$20,617	\$7,396	\$62,130
	2003	\$1,204,764	\$233,396	\$139,602	\$283,636	\$190,806	\$61,179	\$36,100	\$20,592	\$7,501	\$63,237
	2004	\$1,476,763	\$246,996	\$143,513	\$318,232	\$208,396	\$61,887	\$36,353	\$20,544	\$7,568	\$66,949
	2005	\$1,751,280	\$261,739	\$147,580	\$353,613	\$227,371	\$62,370	\$36,209	\$20,524	\$7,576	\$70,810
2006	\$1,757,052	\$262,040	\$146,154	\$353,598	\$226,663	\$61,769	\$35,927	\$20,387	\$7,569	\$70,463	
Percentage Change	1993-06	136.5%	40.5%	21.4%	69.1%	52.3%	4.7%	2.7%	4.9%	8.8%	30.9%
	2004-05	18.6%	6.0%	2.8%	11.1%	9.1%	0.8%	-0.4%	-0.1%	0.1%	5.8%
	2005-06	0.3%	0.1%	-1.0%	0.0%	-0.3%	-1.0%	-0.8%	-0.7%	-0.1%	-0.5%

Source: Franchise Tax Board. 1993 through 2006 Personal Income Tax Samples.

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AGI Concentration											
	Income Distribution Segment	Top 1%	Next 4 %	Next 5 %	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Total
AGI Concentration	1993	13.8%	13.9%	11.2%	38.8%	55.3%	21.9%	13.0%	7.2%	2.6%	100.0%
	1994	13.8%	14.0%	11.2%	39.0%	55.6%	21.7%	12.9%	7.2%	2.6%	100.0%
	1995	15.5%	14.5%	11.3%	41.3%	57.6%	20.9%	12.2%	6.9%	2.5%	100.0%
	1996	17.7%	14.5%	11.1%	43.2%	59.0%	20.2%	11.8%	6.6%	2.4%	100.0%
	1997	19.1%	14.6%	10.9%	44.6%	60.0%	19.7%	11.6%	6.4%	2.4%	100.0%
	1998	20.5%	14.5%	10.8%	45.8%	60.7%	19.3%	11.3%	6.4%	2.3%	100.0%
	1999	23.9%	14.5%	10.4%	48.9%	63.3%	18.0%	10.6%	5.9%	2.2%	100.0%
	2000	27.5%	14.4%	10.0%	51.8%	65.5%	16.9%	10.0%	5.6%	2.1%	100.0%
	2001	19.9%	14.7%	10.9%	45.5%	60.8%	19.2%	11.3%	6.4%	2.3%	100.0%
	2002	17.8%	14.7%	11.2%	43.6%	59.4%	19.9%	11.7%	6.6%	2.4%	100.0%
	2003	19.1%	14.8%	11.0%	44.9%	60.3%	19.3%	11.4%	6.5%	2.4%	100.0%
	2004	22.1%	14.8%	10.7%	47.5%	62.3%	18.5%	10.9%	6.1%	2.3%	100.0%
	2005	24.7%	14.8%	10.4%	49.9%	64.2%	17.6%	10.2%	5.8%	2.1%	100.0%
2006	24.9%	14.9%	10.4%	50.2%	64.3%	17.5%	10.2%	5.8%	2.1%	100.0%	
Percentage Change	1993-06	11.1%	1.0%	-0.8%	11.4%	9.0%	-4.4%	-2.8%	-1.4%	-0.4%	0.0%
	2004-05	2.7%	0.0%	-0.3%	2.4%	2.0%	-0.9%	-0.6%	-0.3%	-0.1%	0.0%
	2005-06	0.2%	0.1%	0.0%	0.2%	0.1%	-0.1%	0.0%	0.0%	0.0%	0.0%

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Tax Concentration											
	Income Distribution Segment	Top 1%	Next 4%	Next 5%	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Total
Tax Concentration	1993	33.3%	20.9%	12.5%	66.7%	80.5%	13.9%	4.6%	0.9%	0.1%	100.0%
	1994	32.6%	21.2%	12.4%	66.1%	80.7%	13.8%	4.5%	0.9%	0.1%	100.0%
	1995	35.6%	21.6%	12.3%	69.6%	83.1%	12.4%	3.7%	0.7%	0.1%	100.0%
	1996	36.4%	21.4%	12.2%	70.0%	83.1%	12.3%	3.8%	0.7%	0.1%	100.0%
	1997	37.7%	21.2%	11.9%	70.8%	83.6%	11.8%	3.7%	0.7%	0.1%	100.0%
	1998	40.6%	21.2%	11.7%	73.5%	85.2%	10.7%	3.4%	0.7%	0.1%	100.0%
	1999	44.5%	20.3%	10.8%	75.6%	86.9%	9.5%	3.0%	0.6%	0.1%	100.0%
	2000	48.7%	19.4%	10.0%	78.1%	88.2%	8.4%	2.7%	0.6%	0.1%	100.0%
	2001	39.5%	21.5%	11.8%	72.8%	85.3%	10.6%	3.4%	0.7%	0.1%	100.0%
	2002	36.7%	22.1%	12.5%	71.4%	84.6%	11.1%	3.4%	0.7%	0.1%	100.0%
	2003	38.7%	22.2%	12.2%	73.1%	85.7%	10.5%	3.1%	0.7%	0.1%	100.0%
	2004	42.7%	21.6%	11.4%	75.7%	87.1%	9.5%	2.8%	0.6%	0.1%	100.0%
2005	47.5%	20.3%	10.4%	78.3%	88.6%	8.3%	2.5%	0.5%	0.1%	100.0%	
2006	47.9%	20.4%	10.2%	78.5%	88.5%	8.4%	2.5%	0.5%	0.1%	100.0%	
Percentage Change	1993-06	14.6%	-0.6%	-2.2%	11.8%	8.0%	-5.5%	-2.1%	-0.4%	0.0%	0.0%
	2004-05	4.8%	-1.3%	-1.0%	2.6%	1.5%	-1.2%	-0.3%	-0.1%	0.0%	0.0%
	2005-06	0.4%	0.0%	-0.2%	0.2%	-0.1%	0.1%	0.0%	0.0%	0.0%	0.0%

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