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***The number of DC income tax filers increased by 45,000 (18%) from 2004 to 2009***

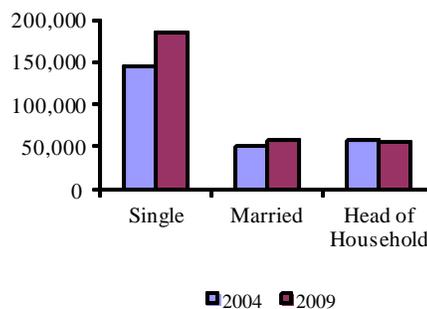
***Most of the gains were from single filers and filers with more than \$50,000 in wages and salaries***

For tax year 2009, DC taxpayers filed 296,928 income tax returns, an increase of 45,183 (17.9%) from tax year 2004.

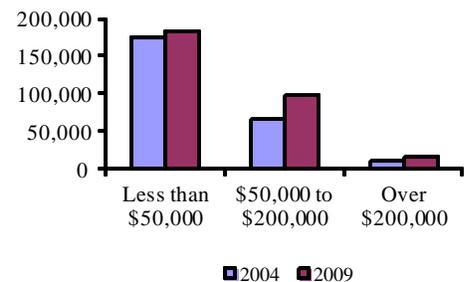
Single person filers accounted for 61.9% of all tax filers in 2009, up from 57.2% in 2004. Married filers (filing jointly, separately, or combined separate) accounted for 19.5% of the 2009 filers, down slightly from 20.1% in 2004. There were fewer head of household filers in 2009 than in 2004, and the share of the total declined from 22.7% in 2004 to 18.6% in 2009. Single filers accounted for 88.3% of the 45,183 increase in filers from 2004 to 2009.

In 2009 62.0% of all filers had less than \$50,000 in DC AGI (DC Adjusted Gross Income), down from 70.0% in 2004. The share of filers with income between \$50,000 and \$200,000 increased from 26.1% in 2004 to 32.9% in 2009. The share of filers with incomes over \$200,000 also increased—from 3.9% in 2004 to 5.1% in 2009. Of the 45,183 increase in filers from 2004 to 2009, by far the largest share—70.8%—was in the \$50,000 to \$200,000 income category.

Number of filers by type: tax years 2004 and 2009



Number of filers by DC Adjusted Gross Income level: tax years 2004 and 2009



Wage and salary income reported by taxpayers increased from \$11.9 billion in 2004 to \$16.7 billion in 2009, a 40.4% increase. Single filers accounted for 49.1% of all wage income in 2009, married filers 40.0%, and head of household filers 10.9%. From 2004 to 2009 the share of all wages rose for single filers, stayed the same for married filers, and fell for head of household filers. *(continued on p. 2)*

***This briefing document was prepared by Betty Alleyne, DC Office of Revenue Analysis.***

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## DC individual income tax filers, continued from p.1

In 2009 filers earning less than \$50,000 accounted for 26.3% of all reported wages and salaries, just slightly more than the 24.8% share for taxpayers with incomes over \$200,000. Of the \$4.8 billion increase in reported wages from 2004 to 2009, 94.8% was accounted for by filers with incomes above \$50,000.

Of the 144,458 dependents identified on tax returns in 2009, 69.3% were claimed by filers with incomes less than \$50,000. The percentage of dependents associated with returns of less than \$50,000 fell from 2004 to 2009. From 2004 to 2009 there was a 14,183 (10.9%) increase in dependents; of the increase, 88% were associated with filers above \$50,000 in income.

—Betty Alleyne, Office of Revenue Analysis

### Summary of Individual Income tax information by filer type and income level: TY 2004 and TY 2009

| Category and sub-category              | Levels in Tax Years 2004 and 2009 |                 |                      |              | Change from 2004 to 2009 |                       |                |
|--|-----------------------------------|-----------------|----------------------|--------------|--------------------------|-----------------------|----------------|
|  | 2004                              | 2009            | Percent distribution |              | amount                   | % ch from<br>04 to 09 | % of<br>change |
|  |                                   |                 | 2004                 | 2009         |                          |                       |                |
| <b>BY FILER TYPE</b>                   |                                   |                 |                      |              |                          |                       |                |
| <i>Number of filers</i>                |                                   |                 |                      |              |                          |                       |                |
| Single                                 | 143,934                           | 183,826         | 57.2                 | 61.9         | 39,892                   | 27.7                  | 88.3           |
| Married                                | 50,614                            | 57,863          | 20.1                 | 19.5         | 7,249                    | 14.3                  | 16.0           |
| Head of hh                             | 57,197                            | 55,239          | 22.7                 | 18.6         | -1,958                   | -3.4                  | -4.3           |
| <b>total</b>                           | <b>251,745</b>                    | <b>296,928</b>  | <b>100.0</b>         | <b>100.0</b> | <b>45,183</b>            | <b>17.9</b>           | <b>100.0</b>   |
| <i>Wages and salaries (\$ million)</i> |                                   |                 |                      |              |                          |                       |                |
| Single                                 | 5,466.7                           | 8,202.2         | 45.9                 | 49.1         | 2,735.4                  | 50.0                  | 57.0           |
| Married                                | 4,795.1                           | 6,675.1         | 40.3                 | 40.0         | 1,880.0                  | 39.2                  | 39.2           |
| Head of hh                             | 1,637.0                           | 1,823.1         | 13.8                 | 10.9         | 186.1                    | 11.4                  | 3.9            |
| <b>total</b>                           | <b>11,898.9</b>                   | <b>16,700.4</b> | <b>100.0</b>         | <b>100.0</b> | <b>4,801.5</b>           | <b>40.4</b>           | <b>100.0</b>   |
| <b>BY FILER INCOME CATEGORY</b>        |                                   |                 |                      |              |                          |                       |                |
| <i>Number of filers</i>                |                                   |                 |                      |              |                          |                       |                |
| Less than \$50,000                     | 176,190                           | 184,136         | 70.0                 | 62.0         | 7,946                    | 4.5                   | 17.6           |
| \$50,000 to \$200,000                  | 65,748                            | 97,722          | 26.1                 | 32.9         | 31,974                   | 48.6                  | 70.8           |
| Greater than \$200,000                 | 9,807                             | 15,070          | 3.9                  | 5.1          | 5,263                    | 53.7                  | 11.6           |
| <b>total</b>                           | <b>251,745</b>                    | <b>296,928</b>  | <b>100.0</b>         | <b>100.0</b> | <b>45,183</b>            | <b>17.9</b>           | <b>100.0</b>   |
| <i>Number of dependents</i>            |                                   |                 |                      |              |                          |                       |                |
| Less than \$50,000                     | 98,303                            | 100,043         | 75.5                 | 69.3         | 1,740                    | 1.8                   | 12.3           |
| \$50,000 to \$200,000                  | 25,476                            | 33,741          | 19.6                 | 23.4         | 8,265                    | 32.4                  | 58.3           |
| Greater than \$200,000                 | 6,496                             | 10,674          | 5.0                  | 7.4          | 4,178                    | 64.3                  | 29.5           |
| <b>total</b>                           | <b>130,275</b>                    | <b>144,458</b>  | <b>100.0</b>         | <b>100.0</b> | <b>14,183</b>            | <b>10.9</b>           | <b>100.0</b>   |
| <i>Wages and salaries (\$ million)</i> |                                   |                 |                      |              |                          |                       |                |
| Less than \$50,000                     | 4,144.9                           | 4,395.0         | 34.8                 | 26.3         | 250.1                    | 6.0                   | 5.2            |
| \$50,000 to \$200,000                  | 5,210.7                           | 8,158.5         | 43.8                 | 48.9         | 2,947.8                  | 56.6                  | 61.4           |
| Greater than \$200,000                 | 2,543.2                           | 4,146.9         | 21.4                 | 24.8         | 1,603.7                  | 63.1                  | 33.4           |
| <b>total</b>                           | <b>11,898.9</b>                   | <b>16,700.4</b> | <b>100.0</b>         | <b>100.0</b> | <b>4,801.5</b>           | <b>40.4</b>           | <b>100.0</b>   |

### Distribution of Filers by DC Adjusted Gross Income and Filer Type for All Filers TY2004 and TY2009

| Category                               | Level in Tax Year 2009 |                          |                        |                      | Change from 2004 to 2009 by income level |                          |                        |                      |
|--|------------------------|--------------------------|------------------------|----------------------|--|--------------------------|------------------------|----------------------|
|  | Less than<br>\$50,000  | \$50,000 to<br>\$200,000 | More than<br>\$200,000 | All income<br>levels | Less than<br>\$50,000                    | \$50,000 to<br>\$200,000 | More than<br>\$200,000 | All income<br>levels |
| <b>Number of filers</b>                |                        |                          |                        |                      |  |                          |                        |                      |
| Single                                 | 120,806                | 59,494                   | 3,526                  | 183,826              | 15,159                                   | 23,539                   | 1,194                  | 39,892               |
| Married                                | 18,572                 | 28,094                   | 11,197                 | 57,863               | -1,961                                   | 5,237                    | 3,973                  | 7,249                |
| Head of hh                             | 44,758                 | 10,134                   | 347                    | 55,239               | -5,252                                   | 3,198                    | 96                     | -1,958               |
| <b>Total</b>                           | <b>184,136</b>         | <b>97,722</b>            | <b>15,070</b>          | <b>296,928</b>       | <b>7,946</b>                             | <b>31,974</b>            | <b>5,263</b>           | <b>45,183</b>        |
| <b>Wages and salaries (\$ million)</b> |                        |                          |                        |                      |  |                          |                        |                      |
| Single                                 | 2,766.5                | 4,663.3                  | 772.4                  | 8,202.2              | 330.3                                    | 2,053.7                  | 351.4                  | 2,735.4              |
| Married                                | 610.2                  | 2,770.5                  | 3,294.4                | 6,675.1              | -0.1                                     | 630.7                    | 1,249.4                | 1,880.0              |
| Head of hh                             | 1,018.4                | 724.7                    | 80.1                   | 1,823.1              | -80.1                                    | 263.3                    | 2.9                    | 186.1                |
| <b>Total</b>                           | <b>4,395.0</b>         | <b>8,158.5</b>           | <b>4,146.9</b>         | <b>16,700.4</b>      | <b>250.1</b>                             | <b>2,947.8</b>           | <b>1,603.7</b>         | <b>4,801.5</b>       |

Sources for tables: OCFO/OTR: TY2004, TY2009 Dependent filers and non-specified filer type not included.