List of Elements

1. Interactive Graphic – Who's Hurt by the Fiscal Impasse? You Decide – December 5, 2012
   http://www.nytimes.com/interactive/2012/12/05/us/politics/fiscal-cliff-game.html


   http://www.nytimes.com/interactive/2012/01/15/business/one-percent-map.html


5. Interactive Graphic – How the Tax Burden Has Changed – November 30, 2012
The Geography of Government Benefits

The share of Americans' income that comes from government benefit programs, like Medicare, Medicaid and Social Security, has more than doubled over the last four decades, rising from 8 percent in 1969 to 18 percent in 2009. (Nicholas B. Kline)
What Percent Are You?
Enter your household income and see how you rank in 344 areas across the country.

United States
A household income of $100,000 places you in the Top 21% of people who live there.

INCOME REQUIRED TO BE IN THE:
- TOP 1%: $383,001
- TOP 5%: 188,001
- TOP 10%: 140,001
- TOP 25%: 89,125
- TOP HALF: 50,742
- BOTTOM 25%: 25,411
- BOTTOM 10%: 12,154

*Data not available for metropolitan areas with fewer than 50,000 households.

By JEREMY WHITE, ROBERT GEBELOFF and FORD FESSENDE
Source: New York Times analysis of University of Minnesota Population Center data
Physicians who work primarily in doctors' offices are somewhat more likely to make the cutoff, though all doctors are well-represented in the group.

**PHYSICIANS**

- **Offices and clinics of physicians**
  - **97,958** people with this job of the 360,705 with this job are in the top 1 percent

- **Health services**
  - **Other industries** and **universities**
How the Tax Burden Has Changed

Most Americans paid less in taxes in 2010 than people with the same inflation-adjusted incomes paid in 1980, because of cuts in federal income taxes. At lower income levels, however, much of the savings was offset by increases in federal payroll taxes, state sales taxes and local property taxes. About half of households making less than $25,000 saved nothing at all. About the Data | Related Article

Tax rates have fallen for most Americans, especially high earners.
Share of yearly income paid in federal, state and local taxes, by income bracket.

Average tax rates were lower for every income group in 2010 compared with 1980, but rates fluctuated during the intervening decades. Savings from federal income tax cuts in 1981 and 1986, under President Ronald Reagan, eroded as other taxes increased. New federal cuts in 2001 and 2003, under President George W. Bush, again reduced the total tax burden. Tax revenues rose in 2010 as the economy recovered from the recession.

What’s driven the changes? Federal income tax rates have declined …
Share of income paid in federal income taxes.

Federal income tax rates fell in the 1980s after decades of relative stability. The cuts were partly reversed in 1993 under President Bill Clinton, before rates fell again in the early 2000s. For households earning less than $25,000, the tax rate recent years has been negative because the expansion of government payments like the earned income tax credit exceeded the amount of taxes paid.

… while payroll taxes have risen for all — but not as much for the affluent.
Share of income paid in federal payroll taxes.

Payroll taxes finance Social Security and provide some financing for Medicare. The Medicare tax applies to all earnings at the same rate. But the Social Security tax applies only to earnings below a threshold, which stood at $106,800 in 2010. And neither tax applies to investment income. As a result, upper-income households pay a smaller share of income in payroll taxes.
State and local taxes have risen, most of all for the lowest income groups.

Share of income paid in property, sales and state income taxes.

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State and local governments impose the same property and sales tax rates on everyone without regard to income. Even after the housing crash, the rise in housing prices since 1980 has outpaced income growth for most households, increasing the burden of property taxes. And lower-income households spend a larger share of income than other households, incurring sales taxes.

And corporate taxes — ultimately paid by people — have declined.

Federal and state corporate tax burden, as a share of income.

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Economists agree that taxes on business are passed on to investors, reducing profits, and to workers, reducing wages. Upper-income households bear the brunt of those taxes, and corporate tax collections have fallen sharply.

Affluent households are earning more — and paying a larger share of taxes.

For each income bracket, its share of nation’s income and population.

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The number of high-income households, and their average income, has increased rapidly. Even in the wake of the recession, more than a million taxpayers made at least $350,000 in 2010, and that group accounted for 15 percent of the nation’s income. As a result, while those households paid a smaller share of their income in taxes than they did in 1980, they paid a larger share of the total tax bill.

But the distribution of the tax burden has become less progressive.

Ratio of each group’s share of taxes paid to its share of the nation’s income.

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In a progressive system, upper-income households pay a larger share of taxes than their share of income, while the opposite is true for lower-income households. Over the last three decades, taxation in the United States became less progressive.

Households earning more than $350,000 paid 20 percent of the nation’s taxes in 2010, 1.37 times their share of total income, while in 1980, those households paid taxes equaling 1.66 times their share of income. The change was larger before the recession, which reduced investment income, as in past recessions.

Note: Income has been adjusted for inflation and are in 2010 dollars. A household is defined as a tax unit, such as a family or single person. People who live together but file separate tax returns are counted as multiple households.

By MIKE BOSTICK, MATTHEW ERISON and ROBERT GIEBLOFF

About the data: Read more about the methodology and download the data for these charts.