

2000 Figures for the US	Number of returns	Adjusted Gross Income (AGI)	Average Salary	Average Tax Rate			
Total	128,227,143	6,423,977,000,000	50,098	15.26			
Top 1%	1,282,271	1,336,773,000,000	1,042,504	27.45			
Top 5%	6,411,357	2,267,403,000,000	353,654	24.42			
Top 10%	12,822,714	2,955,386,000,000	230,481	22.34			
Top 25%	32,056,786	4,313,786,000,000	134,567	19.09			
Top 50%	64,113,572	5,589,755,000,000	87,185	16.86			
Bottom 50%	64,113,571	834,222,000,000	13,012	4.60			
Top 1%	1,282,271	1,336,773,000,000	1,042,504				
Top 5% - Top 1%	5,129,086	930,630,000,000	181,442				
Top 10% - Top 5%	6,411,357	687,983,000,000	107,307				
Top 25% - Top 10%	19,234,072	1,358,400,000,000	70,625				
Top 50% - Top 25%	32,056,786	1,275,969,000,000	39,803				
Bottom 50%	64,113,571	834,222,000,000	13,012				

Simplified Fictional Country	Number of people	Adjusted Gross Income (AGI)	Average Salary	Average Tax	Total Tax	Average Tax Rate
Total	100	5,009,842	50,098	7,645	764,497	15.26
Top 1	1	1,042,504	1,042,504	226,415	226,415	21.72
2 through 5	4	725,767	181,442	36,121	144,482	19.91
6 through 10	5	536,535	107,307	19,737	98,684	18.39
11 through 25	15	1,059,370	70,625	11,630	174,451	16.47
26 through 50	25	995,085	39,803	4,819	120,464	12.11
51 through 100	50	650,581	13,012	0	0	0.00

Required Avg Tax rate	15.26	0.1526
Total required tax	764,502	764,497

Tax Formula	$Tax = (AGI - S)r$
Untaxed Amount = S	18,000
Tax rate = r	22.10
	0.2210

You can change the values of S and r above to experiment. The required tax & required avg tax rate are based on actual US data for 2002. Note that no group pays at a rate of r or above. This formula has no deductions or special interests.