

Table 1.--Total Money Income in 1959 for Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding.)

IRS income classification	Census income classification															Mean IRS income (dol.)*	Aggregate income	Census (million dol.)	IRS (million dol.)		
	Total	Income not reported	Total reported	No wage or salary income	\$1 to \$999 or loss	\$1,000 to \$1,999	\$2,000 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$4,999	\$5,000 to \$5,999	\$6,000 to \$6,999	\$7,000 to \$7,999	\$8,000 to \$8,999	\$9,000 to \$9,999	\$10,000 to \$14,999					\$15,000 to \$19,999	\$20,000 to \$24,999
Total.....	36,525	782	35,743	1,001	774	1,892	2,730	3,277	4,929	4,534	4,641	2,971	2,163	1,634	3,475	805	289	528	6,457	236,301	235,825
\$1 to \$999 or loss.....	1,661	69	1,592	137	242	325	151	214	157	44	30	30	30	26	28	40	26	40	-64	7,193	107
\$1,000 to \$1,999.....	2,720	30	2,690	164	303	426	196	360	148	90	90	90	90	78	14	28	26	26	1,534	6,289	4,172
\$2,000 to \$2,999.....	3,415	44	3,371	86	219	296	134	932	523	111	28	28	28	28	13	13	13	13	2,561	10,512	8,744
\$3,000 to \$3,999.....	3,337	41	3,296	266	93	43	354	1,238	630	286	159	123	26	26	77	77	77	77	3,512	12,533	11,719
\$4,000 to \$4,999.....	4,873	125	4,748	80	41	27	94	415	2,708	754	322	185	107	107	55	55	55	55	4,549	22,879	22,167
\$5,000 to \$5,999.....	4,373	67	4,306	54	26	53	135	95	562	2,463	564	104	26	26	14	14	14	14	5,518	23,762	24,128
\$6,000 to \$6,999.....	4,295	73	4,222	62	24	24	24	74	592	2,711	1,745	336	143	52	102	28	24	24	6,489	27,517	27,869
\$7,000 to \$7,999.....	3,332	96	3,236	24	24	24	24	60	37	108	612	119	349	119	94	24	27	27	7,485	23,859	24,936
\$8,000 to \$8,999.....	2,183	46	2,137	1	24	24	24	23	72	72	128	78	134	275	95	23	23	23	8,501	17,599	18,555
\$9,000 to \$9,999.....	1,601	56	1,545	32	24	24	24	13	37	13	37	50	50	154	42	42	42	42	9,451	14,596	15,132
\$10,000 to \$14,999.....	3,292	79	3,213	78	52	52	26	9	9	9	9	9	9	9	48	198	26	26	11,584	35,997	36,135
\$15,000 to \$19,999.....	736	13	723	24	1	1	1	1	1	1	1	1	1	1	4	4	4	4	17,405	13,704	13,150
\$20,000 to \$24,999.....	154	36	118	24	1	1	1	1	1	1	1	1	1	1	1	1	1	1	21,867	2,547	3,359
\$25,000 to \$49,999.....	423	8	415	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	35,137	11,300	14,863
\$50,000 and over.....	112	8	104	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	80,384	6,014	9,003
Mean Census income.....dol....	6,470		6,611																(X)	(X)	(X)
Aggregate income:																					
IRS.....million dol....	235,825		229,264	4,502	1,160	3,720	1,714	10,589	21,005	23,803	29,371	21,305	17,836	15,178	37,282	12,118	5,996	18,027	(X)	(X)	(X)
Census.....million dol....	236,301		236,301	2,866	383	2,866	6,699	11,682	22,014	24,513	29,547	22,030	18,109	15,228	40,461	13,368	6,424	22,979	(X)	(X)	(X)

* Represents zero; minus sign (-) before a figure shows negative value.

X Not applicable.

* Aggregate IRS income divided by number of units reporting IRS income. (Same for tables 1 through 8.)

Table 2.--Wage or Salary Income in 1959 for Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding.)

IRS income classification	Census income classification															Mean IRS income (dol.)	Aggregate income	Census (million dol.)	IRS (million dol.)			
	Total	Wage or salary income not reported	Total reported	No wage or salary income	\$1 to \$999	\$1,000 to \$1,999	\$2,000 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$4,999	\$5,000 to \$5,999	\$6,000 to \$6,999	\$7,000 to \$7,999	\$8,000 to \$8,999	\$9,000 to \$9,999	\$10,000 to \$14,999					\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 and over
Total.....	36,525	2,351	33,944	3,818	1,427	1,350	2,715	2,616	4,441	4,236	4,213	2,452	1,838	1,233	2,555	454	123	174	5,329	180,607	184,633	
No wage or salary income.....	4,784	1,025	3,769	2,809	189	43	72	196	116	144	42	13	24	13	27	24	25	33	443	4,934	688	
\$1 to \$999.....	1,554	185	1,369	2,711	652	87	110	97	59	41	26	26	26	26	26	24	24	24	1,443	2,124	2,919	
\$1,000 to \$1,999.....	1,990	103	1,887	2,118	300	638	276	85	32	29	29	26	26	26	26	26	26	26	1,467	3,482	4,919	
\$2,000 to \$2,999.....	2,601	99	2,502	50	56	111	1,794	357	134	134	97	97	97	97	97	97	97	97	2,520	6,474	6,555	
\$3,000 to \$3,999.....	2,477	201	2,276	79	107	43	238	1,236	316	119	41	63	14	14	23	23	23	23	3,519	7,845	8,717	
\$4,000 to \$4,999.....	4,594	192	4,402	107	41	41	41	453	3,032	511	103	63	40	27	27	27	27	27	4,556	20,007	20,929	
\$5,000 to \$5,999.....	4,235	168	4,067	78	26	135	52	74	511	2,636	416	240	40	27	27	27	27	27	5,528	20,905	23,369	
\$6,000 to \$6,999.....	4,209	145	4,064	74	24	24	24	74	145	307	2,863	257	112	36	28	28	28	28	6,502	25,445	27,365	
\$7,000 to \$7,999.....	2,016	46	1,969	74	47	26	23	24	37	182	975	1,760	112	24	24	24	24	24	7,464	19,556	22,306	
\$8,000 to \$8,999.....	1,536	36	1,480	24	26	26	26	26	13	14	14	14	14	14	14	14	14	14	8,518	15,647	17,169	
\$9,000 to \$14,999.....	397	143	2,652	1	26	26	26	26	9	9	9	9	9	9	9	9	9	9	9,433	13,549	14,490	
\$15,000 to \$19,999.....	107	24	83	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	11,569	28,814	32,392	
\$20,000 to \$24,999.....	204	27	177	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	17,128	6,201	6,804	
\$25,000 to \$49,999.....	27	2	25	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	22,856	1,402	2,451	
\$50,000 and over.....	4,945	1	5,321	3	526	1,440	2,439	3,447	4,481	5,380	6,344	7,376	8,390	9,347	11,481	16,600	21,269	32,235	66,993	1,101	1,798	
Mean Census income.....dol....	185,633		185,490	5,727	751	3,210	7,160	8,621	20,012	22,576	27,309	17,836	15,028	14,464	28,291	5,895	4,695	4,695	(X)	(X)	(X)	
Aggregate income:																						
IRS.....million dol....	180,607		180,607	751	1,944	6,623	19,899	22,789	26,726	26,726	26,726	26,726	26,726	26,726	26,726	26,726	26,726	26,726	26,726	(X)	(X)	(X)
Census.....million dol....	184,633		184,633	5,727	751	3,210	7,160	8,621	20,012	22,576	27,309	17,836	15,028	14,464	28,291	5,895	4,695	4,695	(X)	(X)	(X)	

* Represents zero. X Not applicable.

Table 3.-Self-Employment Income in 1959 for Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding.)

IRS income classification	Census income classification													Mean IRS income (dol.)	Aggregate income					
	Total	Self-employment income not reported	Total reported	No self-employment income	\$1 to \$999 or loss	\$1,000 to \$2,999	\$3,000 to \$4,999	\$5,000 to \$9,999	\$5,000 to \$9,999	\$6,000 to \$9,999	\$7,000 to \$9,999	\$8,000 to \$9,999	\$9,000 to \$9,999		\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 and over	Census (million dol.)	IRS (million dol.)
Total.....	36,325	2,877	33,648	26,405	1,636	1,150	697	792	597	525	291	289	224	366	271	144	198	742	36,805	27,091
No self-employment income.....	27,887	2,238	25,349	24,013	342	180	66	96	162	118	85	23	24	124	1	25	91	8,240	8,240	-
\$1 to \$999 or loss.....	3,604	265	3,643	1,448	1,180	341	148	128	112	108	27	57	26	26	27	26	20	4,54	5,076	1,773
\$1,000 to \$1,999.....	1,997	147	1,250	221	58	548	224	200	7	24	23	15	28	15	1	1	1	1,479	1,729	2,059
\$2,000 to \$2,999.....	756	29	728	208	29	26	26	83	53	53	26	26	26	26	24	24	24	2,440	2,516	2,638
\$3,000 to \$3,999.....	438	54	384	27	27	26	14	54	49	53	53	24	26	26	27	27	27	4,523	4,701	4,981
\$4,000 to \$4,999.....	194	24	170	13	13	13	14	14	14	14	14	14	14	14	14	14	14	6,440	6,556	6,661
\$5,000 to \$5,999.....	247	24	223	1	1	1	1	1	1	1	1	1	1	1	1	1	1	7,628	7,628	7,628
\$6,000 to \$6,999.....	122	23	99	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8,670	8,670	8,670
\$7,000 to \$7,999.....	153	23	130	27	27	27	27	27	27	27	27	27	27	27	27	27	27	9,404	9,404	9,404
\$8,000 to \$8,999.....	192	24	168	23	23	23	23	23	23	23	23	23	23	23	23	23	23	11,928	12,112	12,296
\$9,000 to \$9,999.....	186	24	162	3	3	3	3	3	3	3	3	3	3	3	3	3	3	17,407	17,407	17,407
\$10,000 to \$14,999.....	127	1	126	3	3	3	3	3	3	3	3	3	3	3	3	3	3	20,759	20,759	20,759
\$15,000 to \$19,999.....	127	1	126	3	3	3	3	3	3	3	3	3	3	3	3	3	3	33,520	33,520	33,520
\$20,000 to \$24,999.....	127	1	126	3	3	3	3	3	3	3	3	3	3	3	3	3	3	69,345	69,345	69,345
\$25,000 and over.....	1,008	1,405	1,008	2,667	371	1,393	2,329	3,331	4,301	5,217	6,338	7,331	8,095	11,094	16,296	21,785	35,628	(X)	(X)	(X)
Mean Census income.....dol....	27,091	1,405	25,686	2,667	454	972	724	1,751	1,337	1,601	989	2,165	1,196	2,306	4,256	2,123	2,729	(X)	(X)	(X)
Aggregate income: IRS.....million dol....	36,805	-	36,805	-	607	1,602	1,623	2,659	2,567	2,738	1,843	2,119	1,816	4,062	4,422	3,136	7,040	(X)	(X)	(X)

- Represents zero; minus sign (-) before a figure shows negative value. X Not applicable.

Table 4.-Income Other Than Earnings in 1959 for Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding.)

IRS income classification	Census income classification													Mean IRS income (dol.)	Aggregate income					
	Total	Income other than earnings reported	Total reported	No other income	\$1 to \$999 or loss	\$1,000 to \$2,999	\$3,000 to \$4,999	\$5,000 to \$9,999	\$5,000 to \$9,999	\$6,000 to \$9,999	\$7,000 to \$9,999	\$8,000 to \$9,999	\$9,000 to \$9,999		\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 and over	Census (million dol.)	IRS (million dol.)
Total.....	36,525	858	35,667	21,989	9,672	2,269	549	465	183	71	131	48	29	52	21	7	51	386	18,740	14,101
No income other than earnings.....	25,635	645	24,990	18,394	4,955	1,217	187	89	28	12	51	11	28	26	1	1	1	250	4,017	2,072
\$1 to \$999 or loss.....	8,286	81	8,205	2,839	4,355	303	138	194	28	1	54	1	1	1	1	1	1	1,406	1,630	1,705
\$1,000 to \$1,999.....	1,212	27	1,185	382	242	75	105	60	66	1	1	1	1	1	1	1	1	2,505	800	1,053
\$2,000 to \$2,999.....	420	27	393	182	28	23	69	37	33	27	25	25	24	24	24	24	24	3,324	720	1,007
\$3,000 to \$3,999.....	303	1	302	129	24	23	1	1	1	1	1	1	1	1	1	1	1	4,507	628	964
\$4,000 to \$4,999.....	202	1	201	78	39	26	24	13	25	3	1	1	1	1	1	1	1	5,352	628	964
\$5,000 to \$5,999.....	180	1	179	24	27	24	1	1	1	1	1	1	1	1	1	1	1	6,534	76	28
\$6,000 to \$6,999.....	17	1	16	1	1	1	1	1	1	1	1	1	1	1	1	1	1	7,799	155	135
\$7,000 to \$7,999.....	50	1	49	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8,631	321	435
\$8,000 to \$8,999.....	50	1	49	1	1	1	1	1	1	1	1	1	1	1	1	1	1	9,560	2,564	480
\$9,000 to \$9,999.....	42	1	41	25	1	1	1	1	1	1	1	1	1	1	1	1	1	12,294	519	1,102
\$10,000 to \$14,999.....	68	24	44	24	1	1	1	1	1	1	1	1	1	1	16	1	1	16,308	326	1,102
\$15,000 to \$19,999.....	4	14	10	4	1	1	1	1	1	1	1	1	1	1	1	1	1	23,461	66	83
\$20,000 to \$24,999.....	24	3	21	3	1	1	1	1	1	1	1	1	1	1	1	1	1	30,833	158	740
\$25,000 and over.....	513	1,443	525	3,298	397	1,411	2,402	3,376	4,192	5,211	6,177	7,007	8,716	11,726	17,901	22,006	80,357	102,500	1,192	2,870
Mean Census income.....dol....	14,101	1,443	12,658	3,298	1,895	1,279	711	580	531	459	267	440	178	444	406	216	1,955	(X)	(X)	(X)
Aggregate income: IRS.....million dol....	18,740	-	18,740	-	3,455	3,200	1,317	1,569	766	372	811	338	249	478	371	156	4,120	(X)	(X)	(X)

- Represents zero; minus sign (-) before a figure shows negative value. X Not applicable.

Table 5.--Total Money Income in 1959 for Fully Matched Families

(Numbers in thousands. Figures may not add to totals due to rounding.)

Table 5: Total Money Income in 1959 for Fully Matched Families. A large table with 15 columns for income brackets and 2 columns for aggregate income. Rows include 'Total', 'IRS income classification', and 'Mean Census income'.

Table 6.--Total Money Income in 1959 for All Unrelated Individuals

(Numbers in thousands. Figures may not add to totals due to rounding.)

Table 6: Total Money Income in 1959 for All Unrelated Individuals. A large table with 15 columns for income brackets and 2 columns for aggregate income. Rows include 'Total', 'IRS income classification', and 'Mean Census income'.

- Represents zero. X Not applicable.

- Represents zero. X Not applicable.

Table 7.-Wage or Salary Income in 1959 for All Unrelated Individuals

(Numbers in thousands. Figures may not add to totals due to rounding)

IRS income classification	Census income classification												Total	Aggregate income					
	Wage or salary income not reported	Total reported	No wage or salary income	\$1 to \$999	\$1,000 to \$1,999	\$2,000 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$4,999	\$5,000 to \$5,999	\$6,000 to \$6,999	\$7,000 to \$7,999	\$8,000 to \$8,999		\$9,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 and over	Mean IRS income (dol.)
Total.....	1,806	6,332	351	1,178	1,131	1,033	649	907	578	321	113	1	24	44	1	1,968	17,890	16,021	
No returns in IRS.....	1,449	1,037	93	247	100	220	103	29	97	29	32	-	24	44	1	2,395	2,346	16,021	
Returns in IRS.....	357	5,295	258	931	1,031	813	547	792	481	292	81	1	24	44	1	1,571	15,544	16,021	
No wage or salary income... \$1 to \$999.....	1,236	413	37	29	140	61	-	14	61	30	-	-	-	1	-	571	769	992	
\$1,000 to \$1,999.....	1,037	93	37	77	768	85	87	32	31	10	-	-	-	-	-	1,597	1,809	1,913	
\$2,000 to \$2,999.....	1,198	826	54	45	85	628	28	66	51	28	-	-	-	-	-	2,453	1,927	2,369	
\$3,000 to \$3,999.....	966	623	41	41	41	406	41	75	75	28	-	-	-	-	-	3,555	3,237	2,434	
\$4,000 to \$4,999.....	685	718	40	30	718	405	201	173	305	173	28	-	-	-	-	4,532	5,388	3,478	
\$5,000 to \$5,999.....	457	405	-	-	-	-	-	-	-	-	-	-	-	-	-	5,388	2,135	2,435	
\$6,000 to \$6,999.....	201	201	-	-	-	-	-	-	-	-	-	-	-	-	-	6,450	1,297	1,297	
\$7,000 to \$7,999.....	13	13	-	-	-	-	-	-	-	173	12	-	-	-	-	7,757	89	100	
\$8,000 to \$8,999.....	41	41	-	-	-	-	-	-	-	41	41	-	-	-	-	8,651	304	366	
\$9,000 to \$9,999.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,395	566	534	
\$10,000 to \$14,999.....	-	-	-	-	-	-	-	-	-	-	-	-	-	43	-	17,023	362	410	
\$15,000 to \$19,999.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500	49	91	
\$20,000 to \$24,999.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$25,000 and over.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mean Census income.....dol.....	-	-	-	491	1,414	2,452	3,492	4,507	5,235	6,227	7,186	8,000	-	-	-	40,000	(X)	(X)	
Aggregate income.....million dol.....	16,021	14,667	206	850	1,435	1,897	1,797	3,431	2,063	1,319	633	51	8	534	410	41	(X)	(X)	
IRS.....million dol.....	17,890	17,890	-	579	1,600	2,534	2,267	4,088	3,025	1,998	811	-	-	378	362	41	(X)	(X)	

- Represents zero. X Not applicable.

Table 8.-Total Money Income in 1959 for All Families (Matched and Unmatched)

(Numbers in thousands. Figures may not add to totals due to rounding)

IRS income classification	Census income classification												Total	Aggregate income						
	Income not reported	Total reported	No income	\$1 to \$999 or loss	\$1,000 to \$1,999	\$2,000 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$4,999	\$5,000 to \$5,999	\$6,000 to \$6,999	\$7,000 to \$7,999	\$8,000 to \$8,999		\$9,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 and over	Mean IRS income (dol.)	Census (million dol.)
Total.....	684	40,723	816	826	1,688	2,735	4,009	4,831	4,827	5,301	3,411	2,705	2,277	5,075	1,191	344	688	297,114	266,181	
No returns in IRS.....	31	140	-	-	-	-	-	32	27	56	-	-	-	-	-	-	-	858	266,181	
Returns in IRS.....	654	40,583	816	826	1,688	2,735	3,977	4,831	4,799	5,245	3,411	2,705	2,277	5,075	1,191	344	688	296,256	266,181	
No income.....	59	2,307	139	327	483	301	229	286	86	179	61	41	78	88	-	26	60	173	9,802	409
\$1 to \$999 or loss.....	15	3,333	118	333	797	649	561	209	168	242	158	58	146	103	-	31	41	1,554	11,959	5,180
\$1,000 to \$1,999.....	15	3,652	28	86	165	1,250	1,062	472	242	352	84	28	74	209	-	-	2,559	13,479	9,385	
\$2,000 to \$2,999.....	52	4,112	243	78	31	298	1,456	747	425	352	120	79	146	113	-	-	3,491	18,376	14,535	
\$3,000 to \$3,999.....	105	5,013	70	41	41	121	446	2,399	846	414	225	156	146	113	-	-	4,527	26,143	23,168	
\$4,000 to \$4,999.....	68	4,855	26	67	52	65	56	587	2,266	762	353	53	13	210	-	-	5,529	26,426	25,173	
\$5,000 to \$5,999.....	4,216	4,138	48	52	52	38	38	62	488	2,529	507	139	28	206	-	-	6,501	27,925	27,409	
\$6,000 to \$6,999.....	3,395	3,333	1	51	51	37	37	120	97	104	209	1,263	233	216	-	-	7,499	31,153	29,810	
\$7,000 to \$7,999.....	2,457	2,421	1	9	9	23	23	23	13	104	209	1,263	399	220	-	-	8,469	25,161	20,810	
\$8,000 to \$8,999.....	1,926	1,879	38	14	28	7	7	8	13	64	69	147	835	396	-	-	9,499	17,678	18,299	
\$9,000 to \$9,999.....	4,341	4,262	78	26	26	14	14	26	62	149	114	114	437	583	-	-	11,641	47,148	50,536	
\$10,000 to \$14,999.....	949	949	24	-	-	-	-	-	-	-	-	-	-	48	-	-	60	17,468	17,468	
\$15,000 to \$19,999.....	178	422	24	-	-	-	-	-	-	-	-	-	-	30	-	-	94	34,531	34,531	
\$20,000 to \$24,999.....	446	446	3	-	-	-	-	-	-	-	-	-	-	24	-	-	34	50,536	50,536	
\$25,000 and over.....	127	108	3	1	1	1	1	1	1	1	1	1	1	2	-	-	77	77,811	77,811	
Mean Census income.....dol.....	7,175	7,296	-	467	1,506	2,492	3,452	4,482	5,406	6,394	7,448	8,413	9,376	11,764	16,914	21,744	30,992	(X)	(X)	
Aggregate income.....million dol.....	266,181	260,060	3,689	909	3,518	6,676	12,242	19,576	24,067	30,816	23,469	19,557	19,267	50,750	17,900	6,727	20,896	(X)	(X)	
IRS.....million dol.....	297,114	297,114	-	386	2,541	6,815	13,841	21,652	26,096	33,892	25,403	22,761	21,346	59,705	20,136	7,478	35,063	(X)	(X)	

- Represents zero. X Not applicable.

Table 9.--Amount and Direction of Difference Between Census and IRS Total Money Income in 1959, for All Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding)

IRS income classification	Total returns	No difference	Census income greater than IRS						IRS income greater than census									
			Total	\$1 to \$49	\$50 to \$99	\$100 to \$249	\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499	\$2,500 and over	Total	\$1 to \$49	\$50 to \$99	\$100 to \$249	\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499	\$2,500 and over
Total returns.....	35,743	1,534	16,605	1,614	905	1,722	2,040	3,275	4,078	2,973	17,605	3,673	1,443	2,398	2,172	2,964	2,574	2,380
\$1 to \$999.....	1,592	-	1,432	30	-	83	109	257	357	586	160	-	30	44	28	-	-	-
\$1,000 to \$1,999.....	2,690	60	1,672	61	10	178	243	325	425	431	957	90	100	182	152	222	276	30
\$2,000 to \$2,999.....	3,371	168	2,150	221	70	111	169	267	351	482	1,053	239	154	120	154	276	276	598
\$3,000 to \$3,999.....	3,296	63	1,865	147	132	117	160	351	512	306	1,368	213	134	94	191	201	201	107
\$4,000 to \$4,999.....	4,748	353	2,264	324	161	164	271	472	683	291	2,131	533	201	310	417	321	321	254
\$5,000 to \$5,999.....	4,307	338	1,752	265	109	324	306	243	277	228	2,217	434	109	316	463	361	361	185
\$6,000 to \$6,999.....	4,223	135	1,358	186	170	180	151	213	225	234	2,730	738	348	279	613	286	286	205
\$7,000 to \$7,999.....	3,236	96	1,147	218	48	156	146	179	179	145	1,993	451	134	338	344	361	361	169
\$8,000 to \$8,999.....	2,197	77	684	23	104	53	150	170	102	23	1,376	405	62	228	172	199	199	127
\$9,000 to \$9,999.....	1,545	66	629	50	25	53	138	138	109	116	850	230	104	103	25	104	104	167
\$10,000 to \$14,999.....	3,213	155	1,169	90	78	181	115	210	298	198	1,889	291	113	289	292	282	282	481
\$15,000 to \$19,999.....	3,756	23	328	-	-	69	-	46	85	127	405	46	-	-	98	86	86	83
\$20,000 to \$24,999.....	141	-	45	-	-	-	-	-	46	-	95	24	-	-	16	-	-	71
\$25,000 and over.....	490	-	110	-	-	1	6	24	19	60	380	1	-	26	1	5	5	309

- Represents zero.

Table 10.--Amount and Direction of Difference Between Census and IRS Wage or Salary Income in 1959, for All Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding)

IRS income classification	Total returns	No difference	Census income greater than IRS						IRS income greater than census								
			Total	\$1 to \$49	\$50 to \$99	\$100 to \$249	\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499	\$2,500 and over	Total	\$1 to \$49	\$50 to \$99	\$100 to \$249	\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499
Total returns.....	33,944	5,640	10,153	1,577	898	1,488	1,369	1,778	1,565	1,479	16,150	4,778	1,733	2,258	2,564	2,454	1,615
No income.....	3,769	2,809	960	-	26	55	57	51	115	655	484	-	86	22	132	-	-
\$1 to \$999.....	1,370	187	699	115	35	115	15	28	141	249	1,004	154	100	174	78	263	-
\$1,000 to \$1,999.....	1,887	146	737	129	10	30	165	121	143	139	1,983	122	122	208	137	263	-
\$2,000 to \$2,999.....	2,502	364	1,055	274	66	114	137	216	247	38	1,945	280	122	163	99	155	33
\$3,000 to \$3,999.....	4,402	536	1,779	79	53	133	106	130	240	36	1,945	288	199	293	132	180	186
\$4,000 to \$4,999.....	4,064	454	1,076	249	258	190	188	284	187	174	2,311	704	213	337	360	270	121
\$5,000 to \$5,999.....	4,064	280	1,887	111	121	192	168	216	64	80	2,337	700	231	307	320	280	292
\$6,000 to \$6,999.....	2,840	86	677	170	84	276	94	70	125	90	2,897	898	319	320	405	339	135
\$7,000 to \$7,999.....	1,969	124	497	23	35	160	107	48	50	1	1,348	485	171	401	234	339	253
\$8,000 to \$8,999.....	431	114	144	23	25	76	25	72	25	13	1,348	408	48	117	234	164	182
\$9,000 to \$14,999.....	2,652	314	664	78	77	171	171	104	143	103	1,934	293	103	103	50	108	99
\$15,000 to \$19,999.....	383	69	106	-	-	46	-	23	13	23	1,674	380	84	206	242	258	309
\$20,000 to \$24,999.....	82	1	10	-	-	-	-	1	1	9	208	24	24	1	46	-	63
\$25,000 and over.....	202	4	20	1	1	-	-	1	14	4	178	4	1	1	48	5	119

- Represents zero.

Table 11.--Amount and Direction of Difference Between Census and IRS Self-Employment Income in 1959, for All Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding)

IRS income classification	Total returns	No difference	Census income greater than IRS						IRS income greater than census						\$2,500 and over			
			Total	\$1 to \$49	\$50 to \$99	\$100 to \$249	\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499	\$2,500 and over	Total	\$1 to \$49	\$50 to \$99	\$100 to \$249		\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499
Total returns.....	53,648	24,348	5,659	373	1,641	650	535	679	1,344	1,913	3,641	658	209	258	482	502	702	851
No income.....	25,349	24,013	1,336	-	-	165	107	70	219	775	-	-	-	-	-	-	-	-
\$1 to \$999 or loss.....	3,642	41	2,472	305	80	280	232	202	581	792	978	305	86	137	200	221	30	-
\$2,000 to \$2,999.....	1,245	25	467	30	30	86	47	155	80	39	737	113	123	30	60	30	380	-
\$3,000 to \$4,999.....	930	26	479	-	28	41	56	151	118	85	426	56	-	34	28	31	134	114
\$5,000 to \$9,999.....	728	26	279	15	26	54	39	26	94	51	423	79	-	27	26	26	264	264
\$10,000 to \$14,999.....	385	27	184	-	26	54	54	24	104	201	201	55	-	24	26	49	41	27
\$15,000 to \$19,999.....	194	27	77	-	-	24	-	24	73	53	90	90	-	14	14	-	15	15
\$20,000 to \$24,999.....	247	23	173	-	-	1	-	-	38	38	38	-	-	24	23	-	14	14
\$25,000 and over.....	38	-	30	-	-	1	-	24	-	30	38	-	-	23	23	-	24	24
Total.....	122	-	99	23	-	-	26	26	26	24	105	27	-	49	49	-	52	53
Total.....	226	-	226	-	-	-	-	-	-	10	165	-	-	-	-	-	23	78
Total.....	198	-	33	-	-	-	-	-	1	1	144	-	-	-	-	-	23	70
Total.....	63	-	7	-	-	-	-	-	4	4	144	-	-	-	-	-	2	61
Total.....	151	-	7	-	-	-	-	-	1	1	144	-	-	-	-	-	2	115

- Represents zero.

Table 12.--Amount and Direction of Difference Between Census and IRS Income Other Than Earnings in 1959, for All Married Persons Filing IRS Joint Returns

(Numbers in thousands. Figures may not add to totals due to rounding)

IRS income classification	Total returns	No difference	Census income greater than IRS						IRS income greater than census						\$2,500 and over			
			Total	\$1 to \$49	\$50 to \$99	\$100 to \$249	\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499	\$2,500 and over	Total	\$1 to \$49	\$50 to \$99	\$100 to \$249		\$250 to \$499	\$500 to \$999	\$1,000 to \$2,499
Total returns.....	35,667	18,992	10,600	1,232	717	1,802	1,695	2,257	2,127	772	6,075	1,308	1,019	1,087	882	628	656	496
No income.....	24,990	18,394	6,596	656	417	1,273	1,079	1,531	1,345	295	4,623	1,267	994	983	720	429	-	-
\$1 to \$999 or loss.....	8,205	570	3,212	575	274	452	561	524	421	306	4,623	1,267	25	87	101	143	437	-
\$2,000 to \$2,999.....	1,161	-	341	1	26	75	27	103	129	58	187	26	-	1	26	26	105	29
\$3,000 to \$3,999.....	302	26	206	-	-	75	28	13	24	24	187	14	-	1	1	-	47	129
\$4,000 to \$4,999.....	202	1	57	-	-	-	-	27	27	30	192	-	-	1	1	-	47	144
\$5,000 to \$9,999.....	167	1	50	-	-	-	-	23	1	25	116	-	-	1	2	-	13	76
\$10,000 to \$14,999.....	17	-	14	-	-	-	-	-	14	1	3	-	-	1	-	-	1	2
\$15,000 to \$19,999.....	51	-	12	-	-	-	-	1	1	1	3	-	-	-	-	-	24	3
\$20,000 to \$24,999.....	50	-	25	-	-	-	-	-	1	1	49	-	-	-	-	-	24	24
\$25,000 and over.....	43	-	2	-	-	-	-	-	1	6	25	-	-	-	-	-	24	30
Total.....	44	-	2	-	-	-	-	-	1	1	42	-	-	14	1	1	1	27
Total.....	4	-	3	-	-	-	-	-	1	1	33	-	-	-	-	-	1	1
Total.....	36	-	3	-	-	-	-	-	1	1	33	-	-	-	-	-	2	28

- Represents zero.

Table 13.--Farm-Nonfarm Residence for All Persons Filing IRS Schedule F and Reporting Self-Employment Income in 1959 on Tax Returns, by IRS Income Class

(Numbers in thousands. Figures may not add to totals due to rounding)

IRS income class	Farm residence		Nonfarm residence		Residence not reported	
	Number	Aggregate income (millions)	Number	Aggregate income (millions)	Number	Aggregate income (millions)
Total reporting.....	3,958	\$2,265	38,832	\$1,865	8,018	\$441
No self-employment income.....	1,489	-	37,978	-	7,776	-
\$1 to \$999 or less.....	1,500	-360	559	-258	186	-13
\$1,000 to \$1,999.....	302	721	59	87	30	57
\$2,000 to \$2,999.....	210	473	53	138	-	-
\$3,000 to \$3,999.....	80	261	106	362	-	-
\$4,000 to \$4,999.....	66	279	-	-	-	-
\$5,000 to \$5,999.....	-	-	-	-	-	-
\$6,000 to \$6,999.....	72	469	-	-	-	-
\$7,000 to \$7,999.....	-	-	-	-	-	-
\$8,000 to \$8,999.....	26	232	52	456	-	-
\$9,000 to \$9,999.....	-	-	-	-	-	-
\$10,000 to \$14,999.....	12	146	-	-	-	-
\$15,000 to \$19,999.....	-	-	-	-	26	397
\$20,000 to \$24,999.....	-	-	-	-	-	-
\$25,000 to \$49,999.....	-	-	26	1,080	-	-
\$50,000 and over.....	1	45	-	-	-	-
Mean self-employment income ¹dollars..	(X)	917	(X)	2,181	(X)	1,822

- Represents zero; minus sign (-) before a figure shows negative value. X Not applicable.
¹For persons with self-employment income.

Table 14.--Farm-Nonfarm Residence for All Persons Filing IRS Schedule F and Reporting Self-Employment Income in 1959 in Census, by Census Income Class

(Numbers in thousands. Figures may not add to totals due to rounding)

Census income class	Farm residence		Nonfarm residence		Residence not reported	
	Number	Aggregate income (millions)	Number	Aggregate income (millions)	Number	Aggregate income (millions)
Total reporting.....	3,958	\$4,856	38,832	\$28,623	8,018	\$6,475
No self-employment income.....	1,852	-	33,611	-	6,771	-
\$1 to \$999 or less.....	704	296	1,021	402	409	115
\$1,000 to \$1,999.....	530	708	854	1,197	-	-
\$2,000 to \$2,999.....	236	544	512	1,202	116	265
\$3,000 to \$3,999.....	296	946	554	1,877	122	406
\$4,000 to \$4,999.....	121	504	353	1,509	213	929
\$5,000 to \$5,999.....	64	327	401	2,080	80	427
\$6,000 to \$6,999.....	23	157	272	1,694	23	152
\$7,000 to \$7,999.....	70	525	215	1,573	47	327
\$8,000 to \$8,999.....	-	-	155	1,241	79	649
\$9,000 to \$9,999.....	27	259	89	817	-	-
\$10,000 to \$14,999.....	12	146	290	3,138	76	925
\$15,000 to \$19,999.....	23	399	222	3,631	27	411
\$20,000 to \$24,999.....	-	-	120	2,553	24	584
\$25,000 and over.....	1	45	165	5,709	32	1,286
Mean self-employment income ¹dollars..	(X)	2,305	(X)	5,482	(X)	5,189

- Represents zero. X Not applicable.
¹For persons with self-employment income.

Table 15.- Indexes--Type of Income in 1959 for All Married Persons Filing IRS Joint Returns According to IRS Study and 1960 Census

(In percent)

IRS income classification	Total money income					Wage or salary income				
	Gross difference rate	Index of inconsistency	Net difference rate ²	Index of net shift relative to IRS class ²	Percent in IRS class identically reported	Gross difference rate	Index of inconsistency	Net difference rate ²	Index of net shift relative to IRS class ²	Percent in IRS class identically reported
	$\frac{b+c}{n}$	(\hat{I}^1)	$\frac{c-b}{n}$	$\frac{c-b}{a+b}$	$\frac{a}{a+b}$	$\frac{b+c}{n}$	(\hat{I}^1)	$\frac{c-b}{n}$	$\frac{c-b}{a+b}$	$\frac{a}{a+b}$
No income.....	2.80	*102.88	2.79	-	-	5.80	29.20	0.14	1.29	74.53
Loss.....	1.09	*100.94	-0.91	-91.60	-	-	-	-	-	-
\$1 to \$599.....	2.01	78.68	-0.44	-29.58	19.05	3.05	61.66	-0.42	15.32	36.85
\$600 to \$999.....	2.77	95.85	-0.92	-47.64	4.33	1.94	62.45	0.59	45.98	47.44
\$1,000 to \$1,999.....	7.64	63.81	-2.23	-29.67	34.40	4.60	50.70	-1.58	-28.47	44.40
\$2,000 to \$2,999.....	9.53	61.07	-1.79	-19.00	39.99	4.80	33.81	0.62	8.51	71.71
\$3,000 to \$3,999.....	11.74	69.35	0.22	2.45	37.57	7.13	53.33	1.00	14.92	54.29
\$4,000 to \$4,999.....	11.93	50.94	0.50	3.81	57.02	8.19	36.13	0.11	0.88	68.87
\$5,000 to \$5,999.....	10.95	50.53	0.63	5.29	57.19	8.93	41.58	0.49	4.15	64.82
\$6,000 to \$6,999.....	9.63	44.34	1.17	9.93	64.20	7.51	35.07	0.43	3.67	70.46
\$7,000 to \$7,999.....	7.60	47.94	-0.74	-8.17	53.92	5.22	36.32	-1.14	-13.66	61.97
\$8,000 to \$8,999.....	5.19	45.94	0.07	1.21	57.16	4.15	39.20	-0.38	-6.68	60.89
\$9,000 to \$9,999.....	4.51	53.10	0.24	5.76	50.67	3.47	40.92	0.15	3.59	61.99
\$10,000 to \$14,999.....	6.25	36.86	0.73	8.13	69.29	3.54	24.99	-0.28	-3.66	75.51
\$15,000 to \$19,999.....	1.92	44.94	0.13	6.53	57.86	0.99	40.67	0.20	18.62	65.39
\$20,000 to \$24,999.....	1.07	89.54	0.41	104.73	16.85	(B)	(B)	(B)	(B)	(B)
\$25,000 and over.....	1.04	37.14	0.10	7.72	65.83	0.49	44.46	-0.08	-13.83	51.92

IRS income classification	Self-employment income					Income other than earnings				
	Gross difference rate	Index of inconsistency	Net difference rate ²	Index of net shift relative to IRS class ²	Percent in IRS class identically reported	Gross difference rate	Index of inconsistency	Net difference rate ²	Index of net shift relative to IRS class ²	Percent in IRS class identically reported
	$\frac{b+c}{n}$	(\hat{I}^1)	$\frac{c-b}{n}$	$\frac{c-b}{a+b}$	$\frac{a}{a+b}$	$\frac{b+c}{n}$	(\hat{I}^1)	$\frac{c-b}{n}$	$\frac{c-b}{a+b}$	$\frac{a}{a+b}$
No income.....	11.08	31.22	3.13	4.16	94.73	28.57	64.03	-8.41	-12.00	73.60
Loss.....	4.79	95.68	-4.61	-93.51	4.66	(B)	(B)	(B)	(B)	(B)
\$1 to \$599.....	4.16	63.72	-0.85	-22.36	34.16	22.65	69.99	0.46	2.31	45.16
\$600 to \$999.....	2.12	58.80	-0.50	-24.10	37.19	7.91	91.60	3.73	138.46	22.46
\$1,000 to \$1,999.....	3.86	56.22	-0.28	-7.64	44.03	7.92	86.94	3.10	95.32	26.09
\$2,000 to \$2,999.....	3.54	75.01	-0.69	-25.06	23.46	2.05	78.85	0.43	39.55	26.60
\$3,000 to \$3,999.....	3.18	72.07	0.19	8.86	30.86	1.76	82.87	0.45	53.77	22.90
\$4,000 to \$4,999.....	1.97	68.55	0.63	55.24	41.46	1.08	*100.54	-0.05	-9.29	-
\$5,000 to \$5,999.....	1.82	86.24	0.98	170.22	27.53	0.65	98.00	-0.26	-57.34	1.69
\$6,000 to \$6,999.....	1.38	86.90	0.12	17.66	15.01	(B)	(B)	(B)	(B)	(B)
\$7,000 to \$7,999.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
\$8,000 to \$8,999.....	0.62	60.40	0.30	83.45	56.59	(B)	(B)	(B)	(B)	(B)
\$9,000 to \$9,999.....	0.57	*100.31	-0.19	-50.77	-	(B)	(B)	(B)	(B)	(B)
\$10,000 to \$14,999.....	1.16	66.38	0.41	62.15	44.87	(B)	(B)	(B)	(B)	(B)
\$15,000 to \$19,999.....	0.41	29.86	0.21	36.71	83.26	(B)	(B)	(B)	(B)	(B)
\$20,000 to \$24,999.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
\$25,000 and over.....	0.67	64.85	0.13	30.23	40.84	0.14	58.96	0.04	47.58	50.88

- Represents zero.

B Number of IRS sample units too small for valid assessment of summary measures of response variance.

*This value of the index of inconsistency of over 100 percent occurs when the assumptions underlying the estimator are not met. An index of inconsistency greater than 100 percent is not valid.

$$\hat{I}^1 = \frac{(b+c)/n}{\left(\frac{a+c}{n}\right) \left(\frac{b+d}{n}\right) + \left(\frac{a+b}{n}\right) \left(\frac{c+d}{n}\right)}$$

²A positive value means there were more persons in the census than in the IRS in a given class. A negative value means there were fewer persons in the census than in the IRS in a given class.

Table 16.--Indexes--Total Money Income in 1959 According to IRS Study and 1960 Census for Fully Matched Families

(In percent)

IRS income classification	Gross difference rate	Index of inconsistency	Net difference rate ²	Index of net shift relative to IRS class ²	Percent in IRS class identically reported
	$\frac{b+c}{n}$	(↑ ¹)	$\frac{c-b}{n}$	$\frac{c-b}{a+b}$	$\frac{a}{a+b}$
No income.....	2.37	*102.43	2.37	-	-
Loss.....	0.99	*100.83	-0.81	-90.25	-
\$1 to \$599.....	2.07	76.23	-0.27	-18.23	22.56
\$600 to \$999.....	2.44	86.73	-0.88	-47.30	11.16
\$1,000 to \$1,999.....	7.32	67.64	-2.71	-38.13	29.51
\$2,000 to \$2,999.....	8.19	58.00	-1.35	-16.23	42.69
\$3,000 to \$3,999.....	11.59	65.44	0.24	2.48	41.48
\$4,000 to \$4,999.....	11.50	52.30	-0.70	-5.46	52.79
\$5,000 to \$5,999.....	11.10	52.05	1.04	8.98	56.71
\$6,000 to \$6,999.....	9.61	45.40	2.26	20.74	66.34
\$7,000 to \$7,999.....	7.57	49.70	-0.12	-1.46	54.02
\$8,000 to \$8,999.....	5.23	45.10	-0.13	-2.17	57.05
\$9,000 to \$9,999.....	5.69	57.55	0.08	1.69	45.83
\$10,000 to \$14,999.....	7.55	38.27	0.45	4.14	67.34
\$15,000 to \$19,999.....	2.03	38.93	0.08	3.20	63.10
\$20,000 to \$24,999.....	1.25	97.42	0.51	132.84	5.50
\$25,000 and over.....	0.91	33.01	-0.05	-3.67	66.20

- Represents zero.
 *This value of the index of inconsistency of over 100 percent occurs when the assumptions underlying the estimator are not met.
 An index of inconsistency greater than 100 percent is not valid.

$$I^1 = \frac{(b+c)/n}{\left(\frac{a+c}{n}\right) \left(\frac{b+d}{n}\right) + \left(\frac{a+b}{n}\right) \left(\frac{c+d}{n}\right)}$$
²A positive value means there were more persons in the census than in the IRS in a given class. A negative value means there were fewer persons in the census than in the IRS in a given class.

Table 17.--Indexes--Type of Income in 1959 for All Unrelated Individuals Filing IRS Joint Returns According to IRS Study and 1960 Census

(In percent)

IRS Income classification	Total money income					Wage or salary income				
	Gross difference rate	Index of inconsistency	Net difference rate ²	Index of net shift relative to IRS class ²	Percent in IRS class identically reported	Gross difference rate	Index of inconsistency	Net difference rate ²	Index of net shift relative to IRS class ²	Percent in IRS class identically reported
	$\frac{b+c}{n}$	(↑ ¹)	$\frac{c-b}{n}$	$\frac{c-b}{a+b}$	$\frac{a}{a+b}$	$\frac{b+c}{n}$	(↑ ¹)	$\frac{c-b}{n}$	$\frac{c-b}{a+b}$	$\frac{a}{a+b}$
No income.....	3.87	*104.02	3.86	-	-	7.48	63.29	-2.92	-37.58	33.23
Loss.....	(B)	(B)	(B)	(B)	(B)	-	-	-	-	-
\$1 to \$599.....	9.27	70.51	-2.62	-31.21	29.24	5.79	38.12	2.18	30.36	74.97
\$600 to \$999.....	9.73	47.11	-1.91	-15.15	54.00	6.23	36.58	+2.42	-22.82	59.28
\$1,000 to \$1,999.....	15.37	51.21	-4.14	-20.17	52.46	10.18	32.31	-0.23	-1.20	73.57
\$2,000 to \$2,999.....	13.99	47.84	3.32	20.58	67.00	7.22	27.61	-0.23	-1.53	76.06
\$3,000 to \$3,999.....	11.43	54.35	-2.58	-19.47	47.13	6.74	34.33	-1.44	-12.28	65.20
\$4,000 to \$4,999.....	6.71	32.56	0.19	1.68	71.83	5.67	23.21	1.39	10.32	84.23
\$5,000 to \$5,999.....	7.19	44.55	2.84	38.23	70.87	5.23	34.09	1.42	18.62	75.18
\$6,000 to \$6,999.....	5.54	69.04	1.28	36.06	40.02	2.77	31.18	1.72	45.36	86.26
\$7,000 to \$7,999.....	3.99	82.78	1.36	76.21	26.82	(B)	(B)	(B)	(B)	(B)
\$8,000 to \$8,999.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
\$9,000 to \$9,999.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
\$10,000 to \$14,999.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
\$15,000 to \$19,999.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
\$20,000 to \$24,999.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
\$25,000 and over.....	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)

- Represents zero. B Number of IRS sample units too small for valid assessment of summary measures of response variance.
 *This value of the index of inconsistency of over 100 percent occurs when the assumptions underlying the estimator are not met. An index of inconsistency greater than 100 percent is not valid.

$$I^1 = \frac{(b+c)/n}{\left(\frac{a+c}{n}\right) \left(\frac{b+d}{n}\right) + \left(\frac{a+b}{n}\right) \left(\frac{c+d}{n}\right)}$$
²A positive value means there were more persons in the census than in the IRS in a given class. A negative value means there were fewer persons in the census than in the IRS in a given class.