

**T16-0092**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2016**  
**Baseline: Current Law**

| Expanded Cash<br>Income Percentile <sup>1</sup> | Tax Units             |                  | As a Percentage of Expanded Cash Income |                          |                         |            |            |                              |
|---|-----------------------|------------------|---|--------------------------|-------------------------|------------|------------|------------------------------|
|   | Number<br>(Thousands) | Percent of Total | Individual<br>Income Tax <sup>2</sup>   | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | Excise Tax | All Federal Tax <sup>4</sup> |
| <b>Lowest Quintile</b>                          | 48,030                | 27.7             | -4.8                                    | 6.1                      | 0.7                     | *          | 1.5        | <b>3.5</b>                   |
| <b>Second Quintile</b>                          | 38,040                | 21.9             | -1.4                                    | 7.5                      | 1.1                     | *          | 1.1        | <b>8.2</b>                   |
| <b>Middle Quintile</b>                          | 33,680                | 19.4             | 3.4                                     | 7.9                      | 1.3                     | *          | 0.9        | <b>13.4</b>                  |
| <b>Fourth Quintile</b>                          | 28,580                | 16.5             | 6.6                                     | 8.3                      | 1.5                     | *          | 0.8        | <b>17.3</b>                  |
| <b>Top Quintile</b>                             | 23,850                | 13.8             | 16.1                                    | 6.0                      | 2.8                     | 0.2        | 0.6        | <b>25.7</b>                  |
| <b>All</b>                                      | 173,400               | 100.0            | 9.9                                     | 6.9                      | 2.1                     | 0.1        | 0.8        | <b>19.8</b>                  |
| <b>Addendum</b>                                 |                       |                  |   |                          |                         |            |            |                              |
| <b>80-90</b>                                    | 12,350                | 7.1              | 8.9                                     | 8.7                      | 1.8                     | *          | 0.7        | <b>20.0</b>                  |
| <b>90-95</b>                                    | 5,880                 | 3.4              | 11.2                                    | 8.0                      | 2.0                     | 0.1        | 0.7        | <b>21.9</b>                  |
| <b>95-99</b>                                    | 4,480                 | 2.6              | 15.7                                    | 6.3                      | 2.4                     | 0.2        | 0.6        | <b>25.2</b>                  |
| <b>Top 1 Percent</b>                            | 1,140                 | 0.7              | 25.3                                    | 2.3                      | 4.5                     | 0.5        | 0.4        | <b>33.0</b>                  |
| <b>Top 0.1 Percent</b>                          | 120                   | 0.1              | 26.3                                    | 1.4                      | 5.8                     | 0.4        | 0.3        | <b>34.2</b>                  |

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$24,400; 40% \$47,700; 60% \$82,300; 80% \$142,200; 90% \$206,800; 95% \$291,700; 99% \$693,500; 99.9% \$3,646,300. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties.

**T16-0092**  
**Effective Federal Tax Rates - All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2016**  
**Baseline: Current Law**

| Expanded Cash<br>Income Percentile <sup>1</sup> | Tax Units             |                  | As a Percentage of Expanded Cash Income |                          |                         |            |            |                              |
|---|-----------------------|------------------|---|--------------------------|-------------------------|------------|------------|------------------------------|
|   | Number<br>(Thousands) | Percent of Total | Individual<br>Income Tax <sup>2</sup>   | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | Excise Tax | All Federal Tax <sup>4</sup> |
| <b>Lowest Quintile</b>                          | 38,760                | 22.4             | -9.5                                    | 7.4                      | 0.7                     | *          | 1.5        | <b>0.1</b>                   |
| <b>Second Quintile</b>                          | 35,900                | 20.7             | -2.8                                    | 7.3                      | 0.9                     | *          | 1.1        | <b>6.4</b>                   |
| <b>Middle Quintile</b>                          | 34,380                | 19.8             | 2.3                                     | 7.9                      | 1.1                     | *          | 0.9        | <b>12.2</b>                  |
| <b>Fourth Quintile</b>                          | 32,470                | 18.7             | 6.0                                     | 8.4                      | 1.4                     | *          | 0.8        | <b>16.6</b>                  |
| <b>Top Quintile</b>                             | 30,680                | 17.7             | 15.8                                    | 6.0                      | 2.8                     | 0.2        | 0.6        | <b>25.4</b>                  |
| <b>All</b>                                      | 173,400               | 100.0            | 9.9                                     | 6.9                      | 2.1                     | 0.1        | 0.8        | <b>19.8</b>                  |
| <b>Addendum</b>                                 |                       |                  |   |                          |                         |            |            |                              |
| <b>80-90</b>                                    | 15,770                | 9.1              | 9.0                                     | 8.4                      | 1.7                     | *          | 0.7        | <b>19.9</b>                  |
| <b>90-95</b>                                    | 7,730                 | 4.5              | 11.3                                    | 8.0                      | 2.0                     | 0.1        | 0.7        | <b>22.0</b>                  |
| <b>95-99</b>                                    | 5,840                 | 3.4              | 15.2                                    | 6.4                      | 2.4                     | 0.1        | 0.6        | <b>24.7</b>                  |
| <b>Top 1 Percent</b>                            | 1,330                 | 0.8              | 25.0                                    | 2.4                      | 4.5                     | 0.6        | 0.4        | <b>32.9</b>                  |
| <b>Top 0.1 Percent</b>                          | 140                   | 0.1              | 26.2                                    | 1.4                      | 5.8                     | 0.5        | 0.3        | <b>34.2</b>                  |

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties.

**T16-0092**  
**Effective Federal Tax Rates - Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2016**  
**Baseline: Current Law**

| Expanded Cash<br>Income Percentile <sup>1</sup> | Tax Units             |                     | As a Percentage of Expanded Cash Income |                          |                         |            |            |                              |
|---|-----------------------|---------------------|---|--------------------------|-------------------------|------------|------------|------------------------------|
|   | Number<br>(Thousands) | Percent of<br>Total | Individual<br>Income Tax <sup>2</sup>   | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | Excise Tax | All Federal Tax <sup>4</sup> |
| <b>Lowest Quintile</b>                          | 26,420                | 29.9                | -2.8                                    | 5.8                      | 0.6                     | *          | 1.7        | <b>5.3</b>                   |
| <b>Second Quintile</b>                          | 21,360                | 24.2                | 0.4                                     | 5.6                      | 1.0                     | *          | 1.1        | <b>8.1</b>                   |
| <b>Middle Quintile</b>                          | 17,360                | 19.6                | 3.8                                     | 7.3                      | 1.3                     | *          | 1.0        | <b>13.4</b>                  |
| <b>Fourth Quintile</b>                          | 13,190                | 14.9                | 7.2                                     | 8.1                      | 1.7                     | *          | 0.8        | <b>17.8</b>                  |
| <b>Top Quintile</b>                             | 9,440                 | 10.7                | 14.3                                    | 6.3                      | 3.0                     | 1.0        | 0.6        | <b>25.2</b>                  |
| <b>All</b>                                      | 88,420                | 100.0               | 7.8                                     | 6.8                      | 2.0                     | 0.4        | 0.9        | <b>17.8</b>                  |
| <b>Addendum</b>                                 |                       |                     |   |                          |                         |            |            |                              |
| <b>80-90</b>                                    | 5,470                 | 6.2                 | 10.0                                    | 8.0                      | 2.1                     | 0.1        | 0.8        | <b>20.9</b>                  |
| <b>90-95</b>                                    | 2,330                 | 2.6                 | 11.3                                    | 8.0                      | 2.5                     | 0.3        | 0.7        | <b>22.7</b>                  |
| <b>95-99</b>                                    | 1,410                 | 1.6                 | 14.4                                    | 6.0                      | 2.8                     | 0.8        | 0.6        | <b>24.6</b>                  |
| <b>Top 1 Percent</b>                            | 230                   | 0.3                 | 24.1                                    | 1.9                      | 5.1                     | 3.6        | 0.3        | <b>35.1</b>                  |
| <b>Top 0.1 Percent</b>                          | 30                    | *                   | 25.2                                    | 1.0                      | 6.5                     | 2.8        | 0.3        | <b>35.8</b>                  |

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties.

## T16-0092

**Effective Federal Tax Rates - Married Tax Units, Filing Jointly  
by Expanded Cash Income Percentile Adjusted for Family Size, 2016  
Baseline: Current Law**

| Expanded Cash<br>Income Percentile <sup>1</sup> | Tax Units             |                     | As a Percentage of Expanded Cash Income |                          |                         |            |            |                              |
|---|-----------------------|---------------------|---|--------------------------|-------------------------|------------|------------|------------------------------|
|   | Number<br>(Thousands) | Percent of<br>Total | Individual<br>Income Tax <sup>2</sup>   | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | Excise Tax | All Federal Tax <sup>4</sup> |
| <b>Lowest Quintile</b>                          | 5,000                 | 8.5                 | -12.0                                   | 8.4                      | 0.8                     | *          | 1.2        | <b>-1.6</b>                  |
| <b>Second Quintile</b>                          | 6,870                 | 11.7                | -3.7                                    | 7.8                      | 0.8                     | *          | 1.1        | <b>5.9</b>                   |
| <b>Middle Quintile</b>                          | 11,150                | 19.0                | 1.5                                     | 7.9                      | 1.0                     | *          | 0.9        | <b>11.3</b>                  |
| <b>Fourth Quintile</b>                          | 15,860                | 27.0                | 5.4                                     | 8.4                      | 1.3                     | *          | 0.8        | <b>15.9</b>                  |
| <b>Top Quintile</b>                             | 19,420                | 33.1                | 16.1                                    | 5.9                      | 2.8                     | *          | 0.6        | <b>25.4</b>                  |
| <b>All</b>                                      | 58,760                | 100.0               | 11.9                                    | 6.7                      | 2.3                     | *          | 0.7        | <b>21.6</b>                  |
| <b>Addendum</b>                                 |                       |                     |   |                          |                         |            |            |                              |
| <b>80-90</b>                                    | 9,240                 | 15.7                | 8.6                                     | 8.5                      | 1.6                     | *          | 0.7        | <b>19.4</b>                  |
| <b>90-95</b>                                    | 4,940                 | 8.4                 | 11.2                                    | 8.0                      | 2.0                     | *          | 0.7        | <b>21.8</b>                  |
| <b>95-99</b>                                    | 4,200                 | 7.2                 | 15.2                                    | 6.4                      | 2.4                     | *          | 0.6        | <b>24.7</b>                  |
| <b>Top 1 Percent</b>                            | 1,040                 | 1.8                 | 25.1                                    | 2.5                      | 4.4                     | 0.1        | 0.4        | <b>32.5</b>                  |
| <b>Top 0.1 Percent</b>                          | 100                   | 0.2                 | 26.4                                    | 1.4                      | 5.7                     | 0.1        | 0.3        | <b>33.9</b>                  |

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties.

**T16-0092**  
**Effective Federal Tax Rates - Head of Household Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2016**  
**Baseline: Current Law**

| Expanded Cash<br>Income Percentile <sup>1</sup> | Tax Units             |                     | As a Percentage of Expanded Cash Income |                          |                         |            |            |                              |
|---|-----------------------|---------------------|---|--------------------------|-------------------------|------------|------------|------------------------------|
|   | Number<br>(Thousands) | Percent of<br>Total | Individual<br>Income Tax <sup>2</sup>   | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | Excise Tax | All Federal Tax <sup>4</sup> |
| <b>Lowest Quintile</b>                          | 6,990                 | 30.0                | -21.6                                   | 9.9                      | 0.7                     | *          | 1.4        | <b>-9.6</b>                  |
| <b>Second Quintile</b>                          | 7,150                 | 30.6                | -8.1                                    | 9.7                      | 0.7                     | *          | 1.1        | <b>3.4</b>                   |
| <b>Middle Quintile</b>                          | 5,130                 | 22.0                | 0.5                                     | 9.2                      | 0.9                     | *          | 0.9        | <b>11.5</b>                  |
| <b>Fourth Quintile</b>                          | 2,760                 | 11.8                | 5.7                                     | 9.4                      | 1.2                     | *          | 0.9        | <b>17.1</b>                  |
| <b>Top Quintile</b>                             | 1,270                 | 5.4                 | 15.3                                    | 6.7                      | 2.1                     | 0.1        | 0.7        | <b>24.8</b>                  |
| <b>All</b>                                      | 23,340                | 100.0               | 0.8                                     | 8.9                      | 1.1                     | *          | 0.9        | <b>11.7</b>                  |
| <b>Addendum</b>                                 |                       |                     |   |                          |                         |            |            |                              |
| <b>80-90</b>                                    | 770                   | 3.3                 | 9.4                                     | 9.4                      | 1.5                     | 0.1        | 0.8        | <b>21.1</b>                  |
| <b>90-95</b>                                    | 330                   | 1.4                 | 12.5                                    | 7.4                      | 1.5                     | 0.1        | 0.7        | <b>22.2</b>                  |
| <b>95-99</b>                                    | 140                   | 0.6                 | 17.5                                    | 5.3                      | 1.8                     | 0.1        | 0.6        | <b>25.4</b>                  |
| <b>Top 1 Percent</b>                            | 30                    | 0.1                 | 26.7                                    | 2.0                      | 3.8                     | 0.3        | 0.4        | <b>33.2</b>                  |
| <b>Top 0.1 Percent</b>                          | ***                   | *                   | 28.4                                    | 1.1                      | 4.8                     | 0.2        | 0.3        | <b>34.8</b>                  |

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties.

**T16-0092**  
**Effective Federal Tax Rates - Tax Units with Children**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2016**  
**Baseline: Current Law**

| Expanded Cash<br>Income Percentile <sup>1</sup> | Tax Units             |                     | As a Percentage of Expanded Cash Income |                          |                         |            |            |                              |
|---|-----------------------|---------------------|---|--------------------------|-------------------------|------------|------------|------------------------------|
|   | Number<br>(Thousands) | Percent of<br>Total | Individual<br>Income Tax <sup>2</sup>   | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | Excise Tax | All Federal Tax <sup>4</sup> |
| <b>Lowest Quintile</b>                          | 9,930                 | 19.9                | -20.9                                   | 9.9                      | 0.7                     | *          | 1.4        | <b>-8.9</b>                  |
| <b>Second Quintile</b>                          | 10,260                | 20.6                | -7.6                                    | 9.8                      | 0.8                     | *          | 1.1        | <b>4.0</b>                   |
| <b>Middle Quintile</b>                          | 10,260                | 20.6                | 0.8                                     | 9.8                      | 0.9                     | *          | 0.9        | <b>12.4</b>                  |
| <b>Fourth Quintile</b>                          | 9,750                 | 19.6                | 5.1                                     | 10.1                     | 1.1                     | *          | 0.8        | <b>17.2</b>                  |
| <b>Top Quintile</b>                             | 9,350                 | 18.8                | 16.9                                    | 6.5                      | 2.4                     | *          | 0.6        | <b>26.3</b>                  |
| <b>All</b>                                      | 49,800                | 100.0               | 9.6                                     | 8.0                      | 1.8                     | *          | 0.7        | <b>20.1</b>                  |
| <b>Addendum</b>                                 |                       |                     |   |                          |                         |            |            |                              |
| <b>80-90</b>                                    | 4,660                 | 9.4                 | 8.6                                     | 9.7                      | 1.3                     | *          | 0.7        | <b>20.4</b>                  |
| <b>90-95</b>                                    | 2,330                 | 4.7                 | 11.7                                    | 8.6                      | 1.6                     | *          | 0.7        | <b>22.6</b>                  |
| <b>95-99</b>                                    | 1,880                 | 3.8                 | 16.7                                    | 6.6                      | 1.9                     | *          | 0.6        | <b>25.9</b>                  |
| <b>Top 1 Percent</b>                            | 480                   | 1.0                 | 26.1                                    | 2.7                      | 4.0                     | 0.1        | 0.4        | <b>33.2</b>                  |
| <b>Top 0.1 Percent</b>                          | 50                    | 0.1                 | 26.6                                    | 1.6                      | 5.4                     | 0.1        | 0.4        | <b>34.2</b>                  |

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

Note : Tax units with children are those claiming an exemption for children at home or away from home.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties.

**T16-0092**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2016**  
**Baseline: Current Law**

| Expanded Cash<br>Income Percentile <sup>1</sup> | Tax Units             |                     | As a Percentage of Expanded Cash Income |                          |                         |            |            |                              |
|---|-----------------------|---------------------|---|--------------------------|-------------------------|------------|------------|------------------------------|
|   | Number<br>(Thousands) | Percent of<br>Total | Individual<br>Income Tax <sup>2</sup>   | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | Excise Tax | All Federal Tax <sup>4</sup> |
| <b>Lowest Quintile</b>                          | 7,720                 | 18.6                | -0.6                                    | 0.8                      | 0.6                     | *          | 0.6        | <b>1.4</b>                   |
| <b>Second Quintile</b>                          | 10,910                | 26.3                | -0.1                                    | 0.9                      | 1.0                     | *          | 0.7        | <b>2.5</b>                   |
| <b>Middle Quintile</b>                          | 8,900                 | 21.5                | 1.7                                     | 1.5                      | 1.7                     | *          | 0.7        | <b>5.6</b>                   |
| <b>Fourth Quintile</b>                          | 7,420                 | 17.9                | 5.8                                     | 2.3                      | 2.3                     | *          | 0.7        | <b>11.1</b>                  |
| <b>Top Quintile</b>                             | 6,140                 | 14.8                | 16.4                                    | 2.8                      | 4.4                     | 1.0        | 0.4        | <b>25.0</b>                  |
| <b>All</b>                                      | 41,510                | 100.0               | 10.3                                    | 2.3                      | 3.2                     | 0.6        | 0.6        | <b>16.9</b>                  |
| <b>Addendum</b>                                 |                       |                     |   |                          |                         |            |            |                              |
| <b>80-90</b>                                    | 3,300                 | 8.0                 | 9.5                                     | 3.3                      | 2.9                     | 0.1        | 0.6        | <b>16.5</b>                  |
| <b>90-95</b>                                    | 1,420                 | 3.4                 | 11.3                                    | 3.6                      | 3.6                     | 0.4        | 0.5        | <b>19.4</b>                  |
| <b>95-99</b>                                    | 1,100                 | 2.7                 | 14.3                                    | 3.9                      | 3.9                     | 0.8        | 0.5        | <b>23.4</b>                  |
| <b>Top 1 Percent</b>                            | 320                   | 0.8                 | 23.9                                    | 1.4                      | 5.9                     | 2.0        | 0.3        | <b>33.5</b>                  |
| <b>Top 0.1 Percent</b>                          | 40                    | 0.1                 | 25.2                                    | 0.8                      | 6.7                     | 1.5        | 0.3        | <b>34.4</b>                  |

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

Note : Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties.