

**T16-0090**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2015**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	47,570	27.8	-4.9	6.1	0.8	*	1.0	<b>3.0</b>
<b>Second Quintile</b>	37,420	21.8	-1.7	7.5	1.2	*	0.9	<b>7.9</b>
<b>Middle Quintile</b>	33,190	19.4	3.2	7.9	1.4	*	0.8	<b>13.3</b>
<b>Fourth Quintile</b>	28,270	16.5	6.4	8.4	1.7	*	0.8	<b>17.3</b>
<b>Top Quintile</b>	23,640	13.8	15.8	6.0	3.2	0.2	0.6	<b>25.8</b>
<b>All</b>	171,370	100.0	9.7	6.9	2.4	0.1	0.7	<b>19.8</b>
<b>Addendum</b>								
<b>80-90</b>	12,190	7.1	8.6	8.7	2.0	*	0.7	<b>20.1</b>
<b>90-95</b>	5,840	3.4	11.0	8.0	2.3	0.1	0.7	<b>22.0</b>
<b>95-99</b>	4,470	2.6	15.4	6.3	2.7	0.2	0.6	<b>25.3</b>
<b>Top 1 Percent</b>	1,150	0.7	24.9	2.3	5.2	0.5	0.4	<b>33.2</b>
<b>Top 0.1 Percent</b>	120	0.1	26.2	1.3	6.4	0.5	0.4	<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 breaks are (in 2016 dollars): 20% \$23,800; 40% \$46,800; 60% \$81,000; 80% \$140,900; 90% \$204,900; 95% \$291,000; 99% \$688,900; 99.9% \$3,438,600. 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.

**T16-0090**  
**Effective Federal Tax Rates - All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	38,430	22.4	-9.8	7.4	0.7	*	1.0	<b>-0.7</b>
<b>Second Quintile</b>	35,340	20.6	-3.2	7.3	1.0	*	0.9	<b>5.9</b>
<b>Middle Quintile</b>	33,880	19.8	2.1	7.9	1.2	*	0.9	<b>12.1</b>
<b>Fourth Quintile</b>	32,040	18.7	5.8	8.4	1.6	*	0.8	<b>16.6</b>
<b>Top Quintile</b>	30,400	17.7	15.4	6.0	3.2	0.2	0.6	<b>25.5</b>
<b>All</b>	171,370	100.0	9.7	6.9	2.4	0.1	0.7	<b>19.8</b>
<b>Addendum</b>								
<b>80-90</b>	15,610	9.1	8.8	8.5	1.9	*	0.7	<b>20.0</b>
<b>90-95</b>	7,650	4.5	11.0	8.0	2.3	0.1	0.7	<b>22.0</b>
<b>95-99</b>	5,810	3.4	14.9	6.3	2.8	0.1	0.6	<b>24.8</b>
<b>Top 1 Percent</b>	1,340	0.8	24.6	2.3	5.2	0.6	0.4	<b>33.1</b>
<b>Top 0.1 Percent</b>	140	0.1	26.1	1.3	6.4	0.6	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% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200. 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.

## T16-0090

**Effective Federal Tax Rates - Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015**

**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	26,330	30.2	-3.0	5.8	0.7	*	1.1	<b>4.6</b>
<b>Second Quintile</b>	20,910	24.0	0.3	5.6	1.1	*	0.9	<b>7.9</b>
<b>Middle Quintile</b>	16,970	19.5	3.7	7.4	1.5	*	0.9	<b>13.5</b>
<b>Fourth Quintile</b>	12,960	14.9	7.0	8.2	1.9	*	0.8	<b>17.9</b>
<b>Top Quintile</b>	9,410	10.8	14.0	6.2	3.5	1.0	0.6	<b>25.3</b>
<b>All</b>	87,250	100.0	7.7	6.8	2.3	0.4	0.8	<b>18.0</b>
<b>Addendum</b>								
<b>80-90</b>	5,420	6.2	9.7	8.1	2.4	0.1	0.8	<b>21.0</b>
<b>90-95</b>	2,310	2.7	11.1	7.9	2.9	0.3	0.7	<b>22.9</b>
<b>95-99</b>	1,430	1.6	14.2	6.0	3.2	0.8	0.6	<b>24.8</b>
<b>Top 1 Percent</b>	250	0.3	23.5	1.8	5.9	3.5	0.4	<b>35.0</b>
<b>Top 0.1 Percent</b>	30	0.0	24.8	1.0	7.3	2.9	0.3	<b>36.2</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% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200. 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.

## T16-0090

**Effective Federal Tax Rates - Married Tax Units, Filing Jointly  
by Expanded Cash Income Percentile Adjusted for Family Size, 2015**

**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	4,930	8.5	-12.5	8.4	0.8	*	0.8	<b>-2.4</b>
<b>Second Quintile</b>	6,870	11.8	-4.2	7.8	0.9	*	0.8	<b>5.4</b>
<b>Middle Quintile</b>	11,070	19.0	1.3	7.9	1.1	*	0.8	<b>11.2</b>
<b>Fourth Quintile</b>	15,690	26.9	5.3	8.4	1.5	*	0.8	<b>15.9</b>
<b>Top Quintile</b>	19,190	33.0	15.7	6.0	3.1	*	0.6	<b>25.4</b>
<b>All</b>	58,240	100.0	11.6	6.7	2.6	*	0.7	<b>21.6</b>
<b>Addendum</b>								
<b>80-90</b>	9,120	15.7	8.4	8.6	1.8	*	0.7	<b>19.5</b>
<b>90-95</b>	4,890	8.4	10.9	8.0	2.2	*	0.7	<b>21.8</b>
<b>95-99</b>	4,150	7.1	15.0	6.4	2.7	*	0.6	<b>24.7</b>
<b>Top 1 Percent</b>	1,030	1.8	24.7	2.5	5.0	0.1	0.4	<b>32.7</b>
<b>Top 0.1 Percent</b>	100	0.2	26.3	1.4	6.2	0.1	0.4	<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.

(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% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200. 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.

## T16-0090

**Effective Federal Tax Rates - Head of Household Tax Units  
by Expanded Cash Income Percentile Adjusted for Family Size, 2015**

**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	6,850	29.8	-22.2	9.9	0.8	*	0.8	<b>-10.8</b>
<b>Second Quintile</b>	7,030	30.5	-8.8	9.7	0.8	*	0.8	<b>2.5</b>
<b>Middle Quintile</b>	5,100	22.2	0.2	9.1	1.0	*	0.8	<b>11.2</b>
<b>Fourth Quintile</b>	2,740	11.9	5.5	9.4	1.3	*	0.8	<b>17.0</b>
<b>Top Quintile</b>	1,260	5.5	14.9	6.8	2.3	0.1	0.7	<b>24.7</b>
<b>All</b>	23,030	100.0	0.4	8.9	1.3	*	0.8	<b>11.4</b>
<b>Addendum</b>								
<b>80-90</b>	780	3.4	9.1	9.4	1.7	0.1	0.8	<b>21.0</b>
<b>90-95</b>	320	1.4	12.2	7.5	1.7	0.1	0.7	<b>22.2</b>
<b>95-99</b>	130	0.6	17.1	5.6	2.0	0.1	0.7	<b>25.5</b>
<b>Top 1 Percent</b>	30	0.1	26.5	2.0	4.3	0.3	0.4	<b>33.4</b>
<b>Top 0.1 Percent</b>	***	*	28.1	1.1	5.2	0.3	0.3	<b>35.1</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% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200. 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.

## T16-0090

**Effective Federal Tax Rates - Tax Units with Children**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	9,780	19.7	-21.5	9.9	0.8	*	0.8	<b>-10.0</b>
<b>Second Quintile</b>	10,200	20.6	-8.3	9.8	0.9	*	0.8	<b>3.2</b>
<b>Middle Quintile</b>	10,230	20.6	0.5	9.7	1.0	*	0.8	<b>12.1</b>
<b>Fourth Quintile</b>	9,770	19.7	4.9	10.1	1.2	*	0.8	<b>17.0</b>
<b>Top Quintile</b>	9,330	18.8	16.4	6.5	2.7	*	0.6	<b>26.2</b>
<b>All</b>	49,580	100.0	9.2	8.0	2.0	*	0.7	<b>19.9</b>
<b>Addendum</b>								
<b>80-90</b>	4,680	9.4	8.4	9.7	1.5	*	0.7	<b>20.3</b>
<b>90-95</b>	2,320	4.7	11.5	8.5	1.8	*	0.7	<b>22.6</b>
<b>95-99</b>	1,870	3.8	16.4	6.6	2.2	*	0.7	<b>25.8</b>
<b>Top 1 Percent</b>	470	0.9	25.8	2.7	4.5	0.1	0.5	<b>33.4</b>
<b>Top 0.1 Percent</b>	50	0.1	26.4	1.6	6.0	0.1	0.4	<b>34.6</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% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200. 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.

## T16-0090

**Effective Federal Tax Rates - Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	7,500	18.7	-0.6	0.8	0.6	*	0.6	<b>1.4</b>
<b>Second Quintile</b>	10,560	26.3	-0.1	0.9	1.2	*	0.7	<b>2.6</b>
<b>Middle Quintile</b>	8,610	21.5	1.6	1.5	1.9	*	0.7	<b>5.7</b>
<b>Fourth Quintile</b>	7,070	17.6	5.6	2.3	2.6	*	0.7	<b>11.3</b>
<b>Top Quintile</b>	5,980	14.9	16.1	2.7	5.0	1.0	0.5	<b>25.3</b>
<b>All</b>	40,150	100.0	10.1	2.3	3.7	0.6	0.6	<b>17.2</b>
<b>Addendum</b>								
<b>80-90</b>	3,150	7.8	9.3	3.4	3.4	0.1	0.6	<b>16.8</b>
<b>90-95</b>	1,390	3.5	11.1	3.6	4.1	0.4	0.6	<b>19.7</b>
<b>95-99</b>	1,100	2.7	14.0	3.7	4.6	0.8	0.5	<b>23.6</b>
<b>Top 1 Percent</b>	340	0.9	23.4	1.4	6.7	2.0	0.3	<b>33.8</b>
<b>Top 0.1 Percent</b>	40	0.1	25.0	0.8	7.4	1.7	0.3	<b>35.3</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% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200. 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.