

T17-0048

Average Effective Federal Tax Rates - All Tax Units

By Expanded Cash Income Percentile, 2020

Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	49,140	27.6	-4.6	6.4	0.8	0.0	1.8	4.3
Second Quintile	39,750	22.3	-0.8	7.2	1.1	0.0	1.3	8.8
Middle Quintile	34,590	19.4	3.9	7.7	1.4	0.0	0.9	14.0
Fourth Quintile	29,050	16.3	6.7	8.2	1.6	0.1	0.8	17.4
Top Quintile	24,700	13.9	16.1	6.0	3.0	0.2	0.5	25.9
All	178,370	100.0	10.1	6.9	2.3	0.1	0.8	20.1
Addendum								
80-90	12,670	7.1	9.1	8.6	1.8	*	0.7	20.2
90-95	6,140	3.4	11.3	8.0	2.2	0.1	0.6	22.2
95-99	4,730	2.7	15.8	6.2	2.8	0.2	0.6	25.6
Top 1 Percent	1,160	0.7	25.2	2.5	4.7	0.5	0.4	33.2
Top 0.1 Percent	120	0.1	26.0	1.4	6.1	0.4	0.3	34.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 2017 dollars): 20% \$25,700; 40% \$50,300; 60% \$87,900; 80% \$151,100; 90% \$220,300; 95% \$311,900; 99% \$752,700; 99.9% \$3,684,000. 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.

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Average Effective Federal Tax Rates - All Tax Units

By Expanded Cash Income Percentile, 2020

Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	39,550	22.2	-9.3	8.0	0.7	0.0	1.9	1.3
Second Quintile	37,890	21.2	-1.9	7.2	0.9	0.0	1.4	7.5
Middle Quintile	35,140	19.7	2.7	7.8	1.2	0.0	1.0	14.0
Fourth Quintile	33,060	18.5	6.3	8.2	1.5	*	0.8	16.8
Top Quintile	31,600	17.7	15.8	6.0	3.0	0.2	0.6	25.5
All	178,370	100.0	10.1	6.9	2.3	0.1	0.8	20.1
Addendum								
80-90	16,130	9.0	9.1	8.4	1.8	*	0.7	20.0
90-95	7,970	4.5	11.3	7.9	2.2	0.1	0.6	22.1
95-99	6,110	3.4	15.3	6.2	2.8	0.2	0.6	25.1
Top 1 Percent	1,400	0.8	24.9	2.5	4.7	0.5	0.4	33.0
Top 0.1 Percent	140	0.1	26.0	1.4	6.1	0.5	0.3	34.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 breaks are (in 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400. 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.

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Average Effective Federal Tax Rates - Single Tax Units

By Expanded Cash Income Percentile, 2020

Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	26,510	29.2	-3.0	6.5	0.7	0.0	2.1	6.4
Second Quintile	23,130	25.5	0.7	5.3	1.0	0.0	1.3	8.3
Middle Quintile	17,660	19.5	3.8	6.9	1.5	0.0	1.0	14.0
Fourth Quintile	13,020	14.4	7.4	7.8	1.9	0.1	0.8	17.9
Top Quintile	9,770	10.8	14.3	6.2	3.3	0.9	0.6	25.2
All	90,720	100.0	8.0	6.6	2.2	0.4	0.9	18.0
Addendum								
80-90	5,430	6.0	10.0	8.0	2.2	*	0.7	21.0
90-95	2,460	2.7	11.4	7.6	2.8	0.2	0.6	22.6
95-99	1,590	1.8	14.4	6.0	3.3	1.0	0.5	25.2
Top 1 Percent	290	0.3	23.6	2.1	5.3	3.0	0.3	34.3
Top 0.1 Percent	30	*	25.0	1.1	6.9	2.8	0.3	36.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 breaks are (in 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400. 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.

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Average Effective Federal Tax Rates - Married Tax Units, Filing Jointly

By Expanded Cash Income Percentile, 2020

Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	5,070	8.4	-11.1	8.6	0.8	0.0	1.5	-0.2
Second Quintile	7,010	11.5	-2.8	8.0	0.8	0.0	1.3	7.3
Middle Quintile	11,750	19.4	2.0	8.0	1.0	0.0	1.0	14.0
Fourth Quintile	16,510	27.2	5.7	8.3	1.3	0.0	0.8	16.1
Top Quintile	20,010	33.0	16.1	6.0	2.9	*	0.6	25.5
All	60,750	100.0	12.0	6.7	2.4	*	0.7	21.8
Addendum								
80-90	9,650	15.9	8.7	8.4	1.7	0.0	0.7	19.5
90-95	5,060	8.3	11.2	8.0	2.1	0.0	0.7	22.0
95-99	4,270	7.0	15.5	6.3	2.8	*	0.6	25.1
Top 1 Percent	1,040	1.7	25.1	2.7	4.5	0.1	0.4	32.7
Top 0.1 Percent	100	0.2	26.3	1.5	5.7	0.1	0.3	34.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 breaks are (in 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400. 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.

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Average Effective Federal Tax Rates - Head of Household Tax Units

By Expanded Cash Income Percentile, 2020

Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	7,550	31.9	-20.6	10.3	0.7	0.0	1.7	-7.8
Second Quintile	7,120	30.1	-6.4	9.9	0.8	0.0	1.5	5.7
Middle Quintile	4,890	20.7	1.4	9.2	1.0	0.0	0.9	14.0
Fourth Quintile	2,780	11.8	6.0	9.2	1.2	0.0	0.8	17.3
Top Quintile	1,260	5.4	15.1	6.6	2.6	0.1	0.6	25.1
All	23,640	100.0	1.4	8.9	1.3	*	1.0	12.7
Addendum								
80-90	770	3.3	9.2	9.5	1.5	0.1	0.7	21.0
90-95	330	1.4	12.4	7.7	1.7	0.1	0.7	22.6
95-99	140	0.6	17.5	5.5	2.1	0.1	0.6	25.8
Top 1 Percent	30	0.1	25.3	1.9	5.7	0.2	0.3	33.4
Top 0.1 Percent	0	*	25.5	0.9	7.9	0.2	0.3	34.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 breaks are (in 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400. 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.

T17-0048

Average Effective Federal Tax Rates - Tax Units with Children

By Expanded Cash Income Percentile, 2020

Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	11,650	21.6	-20.1	10.3	0.8	0.0	1.7	-7.3
Second Quintile	11,450	21.2	-6.1	10.0	0.8	0.0	1.4	6.2
Middle Quintile	10,960	20.3	1.5	9.8	1.0	0.0	1.0	14.0
Fourth Quintile	10,220	18.9	5.5	10.0	1.2	0.0	0.8	17.5
Top Quintile	9,500	17.6	16.9	6.6	2.5	*	0.6	26.6
All	54,010	100.0	9.6	8.2	1.8	*	0.8	20.4
Addendum								
80-90	4,760	8.8	8.8	9.8	1.4	0.0	0.7	20.6
90-95	2,400	4.4	11.8	8.8	1.8	0.0	0.7	23.0
95-99	1,860	3.5	17.1	6.7	2.1	*	0.6	26.4
Top 1 Percent	480	0.9	26.1	2.9	4.0	0.1	0.4	33.4
Top 0.1 Percent	50	0.1	26.4	1.8	5.5	0.1	0.4	34.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 or with children qualifying for the Child Tax Credit or EITC.

(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 breaks are (in 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400. 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.

T17-0048

Average Effective Federal Tax Rates - Elderly Tax Units

By Expanded Cash Income Percentile, 2020

Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	7,770	16.7	-0.8	1.1	0.6	*	0.7	1.6
Second Quintile	12,890	27.6	0.0	0.9	1.0	0.0	0.7	2.5
Middle Quintile	10,170	21.8	2.1	1.6	1.7	0.0	0.7	14.0
Fourth Quintile	8,230	17.6	6.3	2.3	2.4	0.1	0.7	11.7
Top Quintile	7,180	15.4	15.9	2.8	4.7	0.9	0.4	24.7
All	46,670	100.0	10.2	2.3	3.4	0.5	0.6	17.0
Addendum								
80-90	3,640	7.8	9.9	3.4	2.9	0.1	0.6	16.8
90-95	1,780	3.8	11.8	3.6	3.6	0.3	0.5	19.7
95-99	1,390	3.0	14.4	3.5	4.7	0.8	0.4	23.9
Top 1 Percent	370	0.8	23.0	1.6	6.5	1.7	0.3	33.1
Top 0.1 Percent	40	0.1	24.1	0.8	7.7	1.5	0.2	34.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 breaks are (in 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400. 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.