

T11-0346**Effective Federal Tax Rates - All Tax Units****By Cash Income Income Percentile, 2013****Baseline: Current Law**

Cash Income Percentile ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	-4.1	7.2	0.6	*	3.8
Second Quintile	0.8	9.2	0.7	0.1	10.8
Middle Quintile	6.4	10.1	0.8	0.1	17.4
Fourth Quintile	9.8	10.3	1.1	0.2	21.4
Top Quintile	17.6	6.3	4.7	0.5	29.2
All	12.3	7.9	3.0	0.3	23.6
Addendum					
80-90	12.7	10.3	1.4	0.2	24.6
90-95	14.4	9.2	2.0	0.2	25.9
95-99	17.7	6.0	3.7	0.6	27.9
Top 1 Percent	23.0	2.0	9.5	0.8	35.3
Top 0.1 Percent	24.3	1.1	13.1	1.0	39.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) The cash 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 2011 dollars): 20% \$17,910; 40% \$37,091; 60% \$64,533; 80% \$111,349; 90% \$160,384; 95% \$227,324; 99% \$593,011; 99.9% \$2,682,257. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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 and excise taxes.

T11-0346**Effective Federal Tax Rates - All Tax Units****By Cash Income Income Percentile, Adjusted for Family Size, 2013****Baseline: Current Law**

Cash Income Percentile ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	-8.4	9.0	0.5	*	1.1
Second Quintile	-0.4	9.2	0.5	*	9.4
Middle Quintile	5.2	9.9	0.8	0.1	15.9
Fourth Quintile	9.3	10.6	0.8	0.1	20.8
Top Quintile	17.3	6.4	4.6	0.5	28.8
All	12.3	7.9	3.0	0.3	23.6
Addendum					
80-90	12.5	10.3	1.2	0.2	24.2
90-95	14.4	9.1	2.0	0.2	25.7
95-99	17.5	6.2	3.5	0.5	27.6
Top 1 Percent	22.6	2.0	9.5	1.0	35.0
Top 0.1 Percent	24.1	1.0	13.1	1.1	39.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) The cash 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 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.

T11-0346**Effective Federal Tax Rates - Single Tax Units****By Cash Income Income Percentile, Adjusted for Family Size, 2013****Baseline: Current Law**

Cash Income Percentile ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	-1.9	7.0	0.5	*	5.7
Second Quintile	2.0	6.4	0.7	*	9.1
Middle Quintile	5.9	8.8	1.0	0.1	15.9
Fourth Quintile	10.0	10.3	1.1	0.3	21.6
Top Quintile	16.0	6.5	5.1	2.1	29.7
All	10.5	7.7	2.9	1.1	22.1
Addendum					
80-90	13.0	9.9	1.7	0.7	25.3
90-95	14.4	8.9	2.8	1.0	27.1
95-99	15.8	5.9	4.7	1.9	28.3
Top 1 Percent	20.6	1.5	11.2	4.9	38.1
Top 0.1 Percent	23.3	0.8	14.4	5.0	43.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) The cash 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 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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 and excise taxes.

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Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Cash Income Income Percentile, Adjusted for Family Size, 2013
Baseline: Current Law

Cash Income Percentile ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	-12.2	11.6	1.1	*	0.5
Second Quintile	-0.6	10.7	0.6	0.1	10.8
Middle Quintile	4.5	9.9	0.7	*	15.1
Fourth Quintile	8.9	10.5	0.8	*	20.3
Top Quintile	17.6	6.4	4.4	0.1	28.5
All	14.1	7.7	3.3	0.1	25.1
Addendum					
80-90	12.3	10.3	1.1	*	23.8
90-95	14.4	9.2	1.7	*	25.3
95-99	17.9	6.3	3.2	0.1	27.5
Top 1 Percent	23.0	2.1	9.0	0.2	34.3
Top 0.1 Percent	24.3	1.1	12.7	0.3	38.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) The cash 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 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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 and excise taxes.

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Effective Federal Tax Rates - Head of Household Tax Units
By Cash Income Income Percentile, Adjusted for Family Size, 2013
Baseline: Current Law

Cash Income Percentile ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	-17.3	10.8	0.1	*	-6.4
Second Quintile	-4.2	12.0	0.1	*	7.9
Middle Quintile	5.3	11.8	0.2	*	17.4
Fourth Quintile	9.5	11.7	0.4	*	21.6
Top Quintile	16.1	7.8	3.1	0.2	27.2
All	4.0	10.9	0.8	0.1	15.8
Addendum					
80-90	12.8	11.1	0.8	*	24.7
90-95	14.2	9.6	1.6	0.1	25.6
95-99	16.8	6.0	2.6	0.2	25.6
Top 1 Percent	23.4	2.0	9.3	0.6	35.2
Top 0.1 Percent	24.8	1.0	13.0	0.8	39.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) The cash 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 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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 and excise taxes.

T11-0346**Effective Federal Tax Rates - Tax Units with Children****By Cash Income Income Percentile, Adjusted for Family Size, 2013****Baseline: Current Law**

Cash Income Percentile ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	-20.6	12.1	0.3	*	-8.2
Second Quintile	-3.8	12.6	0.2	*	9.0
Middle Quintile	5.3	12.5	0.3	*	18.1
Fourth Quintile	9.6	12.6	0.4	*	22.6
Top Quintile	18.9	7.4	3.4	*	29.7
All	12.2	9.8	2.0	*	24.0
Addendum					
80-90	13.0	11.8	0.7	*	25.5
90-95	15.4	10.0	1.2	*	26.6
95-99	19.8	6.7	2.2	*	28.7
Top 1 Percent	25.6	2.4	8.0	0.1	36.1
Top 0.1 Percent	25.8	1.3	12.3	0.1	39.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

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

(1) The cash 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 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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 and excise taxes.

T11-0346**Effective Federal Tax Rates - Elderly Tax Units****By Cash Income Percentile, Adjusted for Family Size, 2013****Baseline: Current Law**

Cash Income Percentile ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	-0.1	0.4	0.4	*	0.8
Second Quintile	0.0	0.8	1.0	0.1	1.8
Middle Quintile	1.9	1.9	1.9	0.2	6.0
Fourth Quintile	7.4	2.7	2.5	0.4	13.0
Top Quintile	15.3	2.0	8.5	2.0	27.8
All	10.9	2.0	5.9	1.3	20.1
Addendum					
80-90	11.3	3.0	3.6	0.9	18.8
90-95	12.9	2.9	5.2	1.1	22.2
95-99	14.9	2.2	7.5	1.7	26.2
Top 1 Percent	19.0	0.9	13.4	3.2	36.5
Top 0.1 Percent	21.1	0.5	16.2	3.2	41.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

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

(1) The cash 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 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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 and excise taxes.