

T16-0098
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2019
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	48,610	27.4	-4.8	6.4	0.7	*	1.8	4.1
Second Quintile	39,180	22.1	-1.0	7.3	1.1	*	1.3	8.7
Middle Quintile	34,900	19.7	3.9	7.7	1.3	*	1.0	13.9
Fourth Quintile	29,170	16.5	6.8	8.1	1.5	*	0.8	17.3
Top Quintile	24,250	13.7	16.4	6.0	2.8	0.2	0.6	26.0
All	177,310	100.0	10.2	6.8	2.1	0.1	0.8	20.1
Addendum								
80-90	12,470	7.0	8.9	8.8	1.7	*	0.7	20.1
90-95	6,040	3.4	11.4	8.0	1.9	0.1	0.7	22.1
95-99	4,580	2.6	15.6	6.5	2.4	0.2	0.6	25.3
Top 1 Percent	1,160	0.7	25.7	2.4	4.4	0.4	0.4	33.3
Top 0.1 Percent	120	0.1	26.6	1.4	5.6	0.4	0.3	34.3

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% \$25,000; 40% \$48,400; 60% \$84,800; 80% \$145,300; 90% \$211,900; 95% \$294,300; 99% \$707,900; 99.9% \$3,899,600. 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.

T16-0098
Effective Federal Tax Rates - All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	39,110	22.1	-9.6	8.0	0.7	*	1.9	0.9
Second Quintile	37,430	21.1	-2.1	7.2	0.9	*	1.4	7.4
Middle Quintile	35,220	19.9	2.6	7.8	1.1	*	1.1	12.6
Fourth Quintile	33,140	18.7	6.3	8.2	1.4	*	0.8	16.7
Top Quintile	31,210	17.6	16.1	6.0	2.8	0.2	0.6	25.7
All	177,310	100.0	10.2	6.8	2.1	0.1	0.8	20.1
Addendum								
80-90	16,050	9.1	9.0	8.4	1.7	*	0.7	19.9
90-95	7,790	4.4	11.3	8.0	2.0	0.1	0.7	22.0
95-99	6,010	3.4	15.1	6.5	2.4	0.1	0.6	24.8
Top 1 Percent	1,350	0.8	25.4	2.4	4.4	0.5	0.4	33.2
Top 0.1 Percent	140	0.1	26.5	1.4	5.7	0.4	0.3	34.3

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

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(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% \$17,600; 40% \$32,300; 60% \$54,800; 80% \$89,200; 90% \$126,800; 95% \$176,100; 99% \$411,800; 99.9% \$2,250,300. 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.

T16-0098
Effective Federal Tax Rates - Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	26,090	29.0	-2.8	6.4	0.7	*	2.1	6.3
Second Quintile	22,600	25.1	0.7	5.4	1.0	*	1.4	8.4
Middle Quintile	17,850	19.9	3.8	6.9	1.4	*	1.1	13.2
Fourth Quintile	13,310	14.8	7.4	7.9	1.7	*	0.8	17.9
Top Quintile	9,430	10.5	14.4	6.3	3.0	1.0	0.6	25.3
All	89,920	100.0	7.9	6.6	2.0	0.4	1.0	17.9
Addendum								
80-90	5,470	6.1	10.0	8.0	2.2	0.1	0.8	20.9
90-95	2,300	2.6	11.3	7.8	2.5	0.3	0.6	22.6
95-99	1,420	1.6	14.4	6.4	2.7	0.8	0.6	24.9
Top 1 Percent	230	0.3	24.4	2.0	4.9	3.5	0.3	35.2
Top 0.1 Percent	30	*	25.3	1.1	6.4	2.5	0.3	35.6

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

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(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.

T16-0098

**Effective Federal Tax Rates - Married Tax Units, Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	5,000	8.3	-11.8	8.8	0.8	*	1.5	-0.7
Second Quintile	6,920	11.5	-2.9	7.9	0.8	*	1.4	7.2
Middle Quintile	11,540	19.2	2.0	7.9	1.0	*	1.0	11.8
Fourth Quintile	16,280	27.1	5.7	8.2	1.3	*	0.8	16.0
Top Quintile	19,930	33.2	16.4	5.9	2.8	*	0.6	25.7
All	60,120	100.0	12.3	6.6	2.3	*	0.7	21.9
Addendum								
80-90	9,500	15.8	8.6	8.4	1.6	*	0.7	19.3
90-95	5,020	8.4	11.2	8.1	1.9	*	0.7	21.8
95-99	4,350	7.2	15.2	6.6	2.4	*	0.6	24.8
Top 1 Percent	1,060	1.8	25.5	2.6	4.3	0.1	0.4	32.8
Top 0.1 Percent	100	0.2	26.6	1.5	5.5	0.1	0.3	34.0

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

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(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% \$17,600; 40% \$32,300; 60% \$54,800; 80% \$89,200; 90% \$126,800; 95% \$176,100; 99% \$411,800; 99.9% \$2,250,300. 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.

T16-0098
Effective Federal Tax Rates - Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	7,650	31.5	-20.8	10.2	0.7	*	1.8	-8.2
Second Quintile	7,380	30.4	-6.8	9.9	0.7	*	1.6	5.4
Middle Quintile	5,070	20.9	1.3	9.3	0.9	*	1.0	12.5
Fourth Quintile	2,840	11.7	6.1	9.2	1.2	*	0.8	17.3
Top Quintile	1,320	5.4	15.3	6.8	2.1	0.1	0.6	24.9
All	24,320	100.0	1.3	8.9	1.2	*	1.1	12.5
Addendum								
80-90	790	3.3	9.4	9.5	1.4	0.1	0.7	21.1
90-95	330	1.4	12.3	8.1	1.5	0.1	0.7	22.7
95-99	160	0.7	17.2	5.1	1.8	0.1	0.6	24.7
Top 1 Percent	30	0.1	26.9	2.1	3.9	0.2	0.4	33.4
Top 0.1 Percent	***	*	28.5	1.2	4.9	0.2	0.3	35.1

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

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(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.

T16-0098
Effective Federal Tax Rates - Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	10,400	20.5	-20.6	10.2	0.8	*	1.7	-7.9
Second Quintile	10,440	20.6	-6.3	10.1	0.8	*	1.5	6.1
Middle Quintile	10,240	20.2	1.5	9.9	0.9	*	1.0	13.3
Fourth Quintile	9,840	19.4	5.4	10.1	1.1	*	0.8	17.4
Top Quintile	9,460	18.7	17.1	6.5	2.4	*	0.6	26.6
All	50,620	100.0	10.0	8.1	1.8	*	0.8	20.6
Addendum								
80-90	4,690	9.3	8.6	9.8	1.3	*	0.7	20.4
90-95	2,440	4.8	11.6	8.8	1.6	*	0.7	22.7
95-99	1,850	3.6	16.8	6.8	1.9	*	0.6	26.1
Top 1 Percent	480	1.0	26.3	2.8	3.9	0.1	0.4	33.5
Top 0.1 Percent	50	0.1	26.7	1.7	5.4	0.1	0.4	34.2

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.

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(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.

T16-0098
Effective Federal Tax Rates - Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	7,590	16.7	-0.7	1.1	0.6	*	0.6	1.6
Second Quintile	12,500	27.6	0.0	0.8	1.0	*	0.7	2.5
Middle Quintile	10,150	22.4	2.0	1.5	1.7	*	0.7	5.9
Fourth Quintile	8,130	17.9	6.4	2.2	2.3	*	0.7	11.5
Top Quintile	6,570	14.5	16.8	2.8	4.3	0.9	0.4	25.2
All	45,370	100.0	10.6	2.3	3.1	0.5	0.6	17.0
Addendum								
80-90	3,530	7.8	9.7	3.4	2.9	0.1	0.6	16.7
90-95	1,510	3.3	12.0	3.6	3.3	0.3	0.5	19.7
95-99	1,210	2.7	14.5	3.9	3.8	0.7	0.5	23.4
Top 1 Percent	330	0.7	24.3	1.5	5.7	1.8	0.3	33.6
Top 0.1 Percent	40	0.1	25.2	0.9	6.6	1.3	0.2	34.2

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.

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