T16-0104
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Percentile, 2017
Baseline: Current Law

Expanded Cash Income Percentile[1]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[2]	Payroll Tax[3]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[4]
Lowest Quintile	27.7	4.4	-2.1	4.0	1.5	*	9.7	0.8
Second Quintile	22.1	8.9	-1.0	9.5	4.5	*	13.1	3.8
Middle Quintile	19.4	14.1	5.1	16.1	8.4	0.4	16.7	9.7
Fourth Quintile	16.4	20.4	13.5	24.5	14.9	5.3	21.1	17.8
Top Quintile	13.7	52.3	84.6	45.7	69.9	93.8	39.0	67.7
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	7.1	13.8	12.2	17.5	11.4	3.7	12.8	13.9
90-95	3.4	9.4	10.5	11.0	8.7	6.9	8.1	10.3
95-99	2.6	11.9	18.5	11.2	13.5	20.6	9.5	14.8
Top 1 Percent	0.7	17.2	43.4	6.0	36.3	62.5	8.6	28.7
Top 0.1 Percent	0.1	8.5	22.1	1.7	23.1	26.7	3.5	14.7

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

* Less than 0.05.

(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% $24,800; 40% $48,400; 60% $83,300; 80% $143,100; 90% $208,800; 95% $292,100; 99% $699,000; 99.9% $3,749,600. 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.

T16-0104

Share of Federal Taxes - All Tax Units

By Expanded Cash Income Percentile Adjusted for Family Size, 2017

Baseline: Current Law

Expanded Cash Income Percentile[1]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[2]	Payroll Tax[3]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[4]
Lowest Quintile	22.4	3.4	-3.1	3.6	1.1	*	8.1	0.1
Second Quintile	20.9	7.4	-1.8	7.8	3.1	*	11.2	2.5
Middle Quintile	19.7	12.6	3.0	14.4	6.5	*	15.9	7.9
Fourth Quintile	18.7	20.2	12.3	24.4	13.3	0.4	21.5	17.0
Top Quintile	17.6	56.6	89.6	49.5	75.3	99.0	42.9	72.3
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	9.1	15.1	13.5	18.5	12.3	3.1	14.2	15.1
90-95	4.4	10.5	11.7	12.2	10.1	5.1	9.2	11.5
95-99	3.4	13.3	20.0	12.5	15.4	15.0	10.6	16.3
Top 1 Percent	0.8	17.8	44.5	6.3	37.5	75.9	9.0	29.6
Top 0.1 Percent	0.1	8.8	22.9	1.7	24.1	33.0	3.6	15.3

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

* Less than 0.05.

(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% $17,300; 40% $32,100; 60% $53,300; 80% $87,800; 90% $125,100; 95% $173,800; 99% $401,900; 99.9% $2,144,900. 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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Share of Federal Taxes - Single Tax Units

By Expanded Cash Income Percentile Adjusted for Family Size, 2017

Baseline: Current Law

Expanded Cash Income Percentile[1]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[2]	Payroll Tax[3]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[4]
Lowest Quintile	29.9	6.8	-2.4	5.9	2.2	*	15.3	2.1
Second Quintile	24.6	13.4	0.8	10.9	6.8	*	16.9	6.1
Middle Quintile	19.4	18.1	8.8	19.5	12.2	*	20.4	13.7
Fourth Quintile	14.9	22.4	20.9	26.7	19.2	0.5	21.0	22.6
Top Quintile	10.6	39.3	71.9	36.8	58.6	99.0	26.1	55.2
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	6.1	14.2	18.1	16.9	15.2	2.9	11.8	16.7
90-95	2.6	8.3	12.0	9.8	10.6	5.5	6.0	10.5
95-99	1.6	8.2	15.1	7.5	11.7	15.8	5.1	11.2
Top 1 Percent	0.3	8.6	26.7	2.6	21.1	74.8	3.2	16.9
Top 0.1 Percent	*	4.7	15.0	0.7	15.0	29.8	1.4	9.3

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

* Less than 0.05.

(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% $17,300; 40% $32,100; 60% $53,300; 80% $87,800; 90% $125,100; 95% $173,800; 99% $401,900; 99.9% $2,144,900. 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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Share of Federal Taxes - Married Tax Units, Filing Jointly

By Expanded Cash Income Percentile Adjusted for Family Size, 2017

Baseline: Current Law

Expanded Cash Income Percentile[1]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[2]	Payroll Tax[3]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[4]
Lowest Quintile	8.5	1.0	-1.0	1.3	0.4	*	2.1	-0.1
Second Quintile	11.6	3.1	-0.9	3.6	1.1	*	5.2	0.9
Middle Quintile	19.0	8.6	1.2	10.1	3.7	0.2	11.9	4.6
Fourth Quintile	27.0	19.1	8.8	23.8	10.8	0.1	22.5	14.2
Top Quintile	33.1	68.4	91.9	60.9	83.4	99.0	57.9	80.3
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	15.7	16.3	11.6	20.8	11.5	0.9	17.0	14.6
90-95	8.4	12.2	11.2	14.8	10.4	0.8	12.1	12.1
95-99	7.2	16.9	21.2	16.6	17.8	8.5	15.4	18.9
Top 1 Percent	1.8	23.0	47.9	8.7	43.8	88.8	13.4	34.6
Top 0.1 Percent	0.2	10.9	23.8	2.3	26.8	59.7	5.2	17.2

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

* Less than 0.05.

(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% $17,300; 40% $32,100; 60% $53,300; 80% $87,800; 90% $125,100; 95% $173,800; 99% $401,900; 99.9% $2,144,900. 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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Share of Federal Taxes - Head of Household Tax Units

By Expanded Cash Income Percentile Adjusted for Family Size, 2017

Baseline: Current Law

Expanded Cash Income Percentile[1]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[2]	Payroll Tax[3]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[4]
Lowest Quintile	30.3	10.3	n/a	11.6	6.0	*	18.5	-7.6
Second Quintile	30.3	21.5	n/a	23.3	13.4	*	26.1	6.8
Middle Quintile	21.8	25.1	n/a	25.9	18.9	*	23.0	24.5
Fourth Quintile	11.9	21.0	n/a	22.2	21.2	1.2	18.1	30.4
Top Quintile	5.5	22.2	n/a	16.8	40.2	98.8	14.2	45.8
All	100.0	100.0	n/a	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	3.4	8.8	n/a	9.4	11.2	25.0	6.9	15.5
90-95	1.4	4.9	n/a	4.2	6.5	10.6	3.4	9.1
95-99	0.6	3.5	n/a	2.1	5.5	15.6	2.1	7.3
Top 1 Percent	0.1	5.0	n/a	1.2	16.9	47.6	1.8	13.9
Top 0.1 Percent	*	2.9	n/a	0.4	12.4	25.3	0.8	8.4

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

* Less than 0.05.

n/a: Since the total individual income tax paid by head of households tax units is small in absolute value, the shares paid by each income class can be misleading and are therefore not shown in this analysis.

(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% $17,300; 40% $32,100; 60% $53,300; 80% $87,800; 90% $125,100; 95% $173,800; 99% $401,900; 99.9% $2,144,900. 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).

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Share of Federal Taxes - Tax Units with Children

By Expanded Cash Income Percentile Adjusted for Family Size, 2017

Baseline: Current Law

Expanded Cash Income Percentile[1]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[2]	Payroll Tax[3]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[4]
Lowest Quintile	20.1	3.2	-6.7	4.0	1.3	*	7.1	-1.3
Second Quintile	20.5	7.2	-5.1	8.7	3.2	*	11.0	1.6
Middle Quintile	20.7	12.6	1.4	15.3	6.3	*	15.5	7.9
Fourth Quintile	19.5	19.9	10.7	25.1	12.2	0.6	21.3	17.1
Top Quintile	18.8	57.5	99.9	46.6	76.6	99.2	44.7	74.6
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	9.3	14.4	12.8	17.5	10.5	0.3	13.5	14.5
90-95	4.7	10.3	12.4	11.2	9.4	0.9	9.2	11.5
95-99	3.7	13.4	23.0	11.3	14.1	10.3	11.1	16.9
Top 1 Percent	1.0	19.4	51.7	6.6	42.6	87.6	10.9	31.7
Top 0.1 Percent	0.1	9.1	24.5	1.9	27.8	59.9	4.3	15.3

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

* Less than 0.05.

Notes : 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% $17,300; 40% $32,100; 60% $53,300; 80% $87,800; 90% $125,100; 95% $173,800; 99% $401,900; 99.9% $2,144,900. 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.

T16-0104

Share of Federal Taxes - Elderly Tax Units

By Expanded Cash Income Percentile Adjusted for Family Size, 2017

Baseline: Current Law

Expanded Cash Income Percentile[1]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[2]	Payroll Tax[3]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[4]
Lowest Quintile	18.7	3.1	-0.2	1.1	0.6	*	2.6	0.2
Second Quintile	26.8	9.4	-0.1	3.6	3.0	*	10.8	1.4
Middle Quintile	21.1	13.8	2.4	8.9	7.2	*	16.8	4.6
Fourth Quintile	17.8	20.1	11.7	20.1	14.4	0.4	24.0	13.4
Top Quintile	14.6	53.9	86.1	65.3	73.7	99.0	44.9	80.1
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	7.8	13.4	12.5	19.6	12.5	3.2	14.3	13.1
90-95	3.4	8.2	9.1	13.0	9.1	5.4	8.0	9.4
95-99	2.7	11.1	15.3	18.9	13.5	15.2	10.4	15.0
Top 1 Percent	0.7	21.2	49.2	13.9	38.7	75.2	12.1	42.6
Top 0.1 Percent	0.1	12.4	29.8	4.5	26.3	31.9	6.1	25.6

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

* Less than 0.05.

Notes : 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% $17,300; 40% $32,100; 60% $53,300; 80% $87,800; 90% $125,100; 95% $173,800; 99% $401,900; 99.9% $2,144,900. 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.