

## T17-0042

## Average Effective Federal Tax Rates - All Tax Units

## By Expanded Cash Income Percentile, 2017

## 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>	48,560	27.8	-4.7	6.3	0.8	0.0	1.7	<b>4.2</b>
<b>Second Quintile</b>	38,510	22.0	-1.2	7.6	1.2	0.0	1.2	<b>8.8</b>
<b>Middle Quintile</b>	34,010	19.4	3.7	7.9	1.5	0.0	0.9	<b>14.0</b>
<b>Fourth Quintile</b>	28,660	16.4	6.7	8.3	1.7	0.1	0.7	<b>17.6</b>
<b>Top Quintile</b>	24,130	13.8	15.7	6.0	3.3	0.2	0.5	<b>25.7</b>
<b>All</b>	174,990	100.0	9.8	7.0	2.4	0.1	0.7	<b>20.0</b>
<b>Addendum</b>								
<b>80-90</b>	12,380	7.1	9.3	8.7	1.9	*	0.6	<b>20.5</b>
<b>90-95</b>	5,990	3.4	11.3	7.9	2.3	0.1	0.6	<b>22.2</b>
<b>95-99</b>	4,630	2.6	16.0	6.0	3.0	0.2	0.5	<b>25.7</b>
<b>Top 1 Percent</b>	1,140	0.7	24.4	2.4	5.3	0.5	0.3	<b>32.9</b>
<b>Top 0.1 Percent</b>	120	0.1	25.0	1.2	7.1	0.5	0.3	<b>34.0</b>

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% \$24,900; 40% \$48,300; 60% \$85,600; 80% \$149,600; 90% \$217,200; 95% \$309,900; 99% \$726,100; 99.9% \$3,0734,00. 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.

## T17-0042

**Average Effective Federal Tax Rates - All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017**  
**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>	39,210	22.4	-9.5	7.7	0.8	0.0	1.9	<b>0.8</b>
<b>Second Quintile</b>	36,610	20.9	-2.4	7.5	1.0	0.0	1.3	<b>7.3</b>
<b>Middle Quintile</b>	34,810	19.9	2.5	8.0	1.3	0.0	1.0	<b>12.7</b>
<b>Fourth Quintile</b>	32,380	18.5	6.2	8.4	1.6	0.0	0.7	<b>17.0</b>
<b>Top Quintile</b>	30,870	17.6	15.4	6.0	3.2	0.2	0.5	<b>25.4</b>
<b>All</b>	174,990	100.0	9.8	7.0	2.4	0.1	0.7	<b>20.0</b>
<b>Addendum</b>								
<b>80-90</b>	15,750	9.0	9.2	8.5	1.9	*	0.6	<b>20.3</b>
<b>90-95</b>	7,810	4.5	11.5	7.9	2.4	0.1	0.6	<b>22.3</b>
<b>95-99</b>	5,920	3.4	15.5	6.1	3.0	0.2	0.5	<b>25.3</b>
<b>Top 1 Percent</b>	1,400	0.8	24.0	2.4	5.3	0.6	0.3	<b>32.6</b>
<b>Top 0.1 Percent</b>	140	0.1	25.0	1.2	7.1	0.6	0.3	<b>34.0</b>

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% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600. 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.

## T17-0042

**Average Effective Federal Tax Rates - Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017**  
**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>	26,890	30.0	-3.1	6.2	0.7	0.0	2.0	<b>5.9</b>
<b>Second Quintile</b>	22,050	24.6	0.5	5.8	1.1	0.0	1.3	<b>8.7</b>
<b>Middle Quintile</b>	17,860	19.9	3.9	7.3	1.5	0.0	1.0	<b>13.7</b>
<b>Fourth Quintile</b>	12,850	14.3	7.4	8.1	2.0	*	0.8	<b>18.2</b>
<b>Top Quintile</b>	9,450	10.5	14.1	6.2	3.5	1.0	0.5	<b>25.3</b>
<b>All</b>	89,700	100.0	7.8	6.8	2.3	0.4	0.9	<b>18.2</b>
<b>Addendum</b>								
<b>80-90</b>	5,330	6.0	10.2	8.1	2.3	0.1	0.7	<b>21.4</b>
<b>90-95</b>	2,330	2.6	11.5	7.6	3.0	0.2	0.6	<b>22.9</b>
<b>95-99</b>	1,500	1.7	14.4	5.8	3.5	1.0	0.5	<b>25.2</b>
<b>Top 1 Percent</b>	290	0.3	22.8	2.1	5.9	3.4	0.3	<b>34.5</b>
<b>Top 0.1 Percent</b>	30	*	24.1	1.0	7.9	3.5	0.3	<b>36.8</b>

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% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600. 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.

## T17-0042

**Average Effective Federal Tax Rates - Married Tax Units, Filing Jointly  
by Expanded Cash Income Percentile Adjusted for Family Size, 2017  
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>	4,920	8.3	-11.6	8.5	0.8	0.0	1.4	<b>-0.8</b>
<b>Second Quintile</b>	6,830	11.5	-3.4	8.0	0.9	0.0	1.3	<b>6.7</b>
<b>Middle Quintile</b>	11,250	19.0	1.8	8.0	1.1	0.0	0.9	<b>11.8</b>
<b>Fourth Quintile</b>	16,110	27.2	5.7	8.4	1.4	0.0	0.7	<b>16.3</b>
<b>Top Quintile</b>	19,640	33.2	15.7	6.0	3.1	*	0.5	<b>25.4</b>
<b>All</b>	59,150	100.0	11.7	6.8	2.5	*	0.6	<b>21.7</b>
<b>Addendum</b>								
<b>80-90</b>	9,380	15.9	8.9	8.5	1.8	0.0	0.6	<b>19.8</b>
<b>90-95</b>	5,030	8.5	11.4	7.9	2.2	0.0	0.6	<b>22.1</b>
<b>95-99</b>	4,180	7.1	15.6	6.2	2.9	*	0.5	<b>25.2</b>
<b>Top 1 Percent</b>	1,040	1.8	24.3	2.6	5.0	0.1	0.3	<b>32.3</b>
<b>Top 0.1 Percent</b>	100	0.2	25.4	1.3	6.6	0.1	0.3	<b>33.7</b>

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% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600. 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.

## T17-0042

**Average Effective Federal Tax Rates - Head of Household Tax Units  
by Expanded Cash Income Percentile Adjusted for Family Size, 2017  
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>	7,050	30.5	-21.6	10.2	0.8	0.0	1.8	<b>-8.8</b>
<b>Second Quintile</b>	7,150	31.0	-7.4	10.0	0.8	0.0	1.5	<b>4.9</b>
<b>Middle Quintile</b>	4,900	21.2	1.0	9.3	1.0	0.0	0.9	<b>12.3</b>
<b>Fourth Quintile</b>	2,720	11.8	5.9	9.4	1.3	0.0	0.7	<b>17.3</b>
<b>Top Quintile</b>	1,230	5.3	15.2	6.3	3.4	0.1	0.6	<b>25.6</b>
<b>All</b>	23,080	100.0	1.3	8.9	1.6	*	1.0	<b>12.7</b>
<b>Addendum</b>								
<b>80-90</b>	740	3.2	9.5	9.5	1.6	0.1	0.7	<b>21.3</b>
<b>90-95</b>	330	1.4	12.6	7.6	1.7	0.1	0.7	<b>22.6</b>
<b>95-99</b>	130	0.6	17.8	5.3	2.3	0.1	0.5	<b>26.1</b>
<b>Top 1 Percent</b>	30	0.1	23.8	1.6	7.7	0.2	0.3	<b>33.6</b>
<b>Top 0.1 Percent</b>	0	*	23.6	0.6	10.2	0.2	0.3	<b>34.9</b>

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% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600. 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.

## T17-0042

**Average Effective Federal Tax Rates - Tax Units with Children  
by Expanded Cash Income Percentile Adjusted for Family Size, 2017  
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>	11,210	21.1	-20.8	10.3	0.8	0.0	1.7	<b>-8.0</b>
<b>Second Quintile</b>	11,460	21.5	-7.1	10.1	0.9	0.0	1.4	<b>5.3</b>
<b>Middle Quintile</b>	10,760	20.2	1.1	9.9	1.0	0.0	1.0	<b>13.0</b>
<b>Fourth Quintile</b>	10,140	19.1	5.4	10.1	1.2	0.0	0.7	<b>17.5</b>
<b>Top Quintile</b>	9,440	17.7	16.4	6.6	2.7	*	0.5	<b>26.3</b>
<b>All</b>	53,240	100.0	9.1	8.2	2.0	*	0.7	<b>20.1</b>
<b>Addendum</b>								
<b>80-90</b>	4,780	9.0	8.9	9.8	1.4	0.0	0.6	<b>20.8</b>
<b>90-95</b>	2,330	4.4	12.0	8.6	1.9	0.0	0.6	<b>23.0</b>
<b>95-99</b>	1,870	3.5	17.3	6.5	2.2	*	0.6	<b>26.5</b>
<b>Top 1 Percent</b>	470	0.9	25.0	2.7	4.8	0.1	0.4	<b>32.9</b>
<b>Top 0.1 Percent</b>	50	0.1	24.8	1.4	7.0	0.1	0.3	<b>33.6</b>

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% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600. 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.

## T17-0042

**Average Effective Federal Tax Rates - Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017**

**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>	7,970	18.7	-0.6	0.9	0.6	*	0.4	<b>1.3</b>
<b>Second Quintile</b>	11,280	26.4	-0.1	0.9	1.1	0.0	0.6	<b>2.5</b>
<b>Middle Quintile</b>	9,250	21.7	1.8	1.6	1.9	0.0	0.6	<b>5.9</b>
<b>Fourth Quintile</b>	7,280	17.1	6.2	2.3	2.7	*	0.5	<b>11.7</b>
<b>Top Quintile</b>	6,520	15.3	15.5	2.8	5.1	1.0	0.4	<b>24.8</b>
<b>All</b>	42,690	100.0	10.0	2.3	3.8	0.6	0.5	<b>17.0</b>
<b>Addendum</b>								
<b>80-90</b>	3,250	7.6	9.9	3.4	3.2	0.2	0.5	<b>17.1</b>
<b>90-95</b>	1,620	3.8	11.6	3.6	4.0	0.3	0.4	<b>19.9</b>
<b>95-99</b>	1,290	3.0	14.2	3.4	5.0	0.9	0.4	<b>23.9</b>
<b>Top 1 Percent</b>	350	0.8	22.3	1.5	7.1	2.0	0.3	<b>33.1</b>
<b>Top 0.1 Percent</b>	40	0.1	23.1	0.7	8.4	1.8	0.2	<b>34.3</b>

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% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600. 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.