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T17-0185
Average Effective Federal Tax Rates for Elderly and Non-Elderly Tax Units
By Expanded Cash Income Percentile, 2017
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units						As a Percentage of Expanded Cash Income		
	Number (Thousands)			Percent of Total			All Federal Tax ²		
	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly
Lowest Quintile	48,560	13,310	35,250	27.8	31.2	26.6	4.2	1.8	5.3
Second Quintile	38,510	10,540	27,980	22.0	24.7	21.2	8.8	3.9	10.6
Middle Quintile	34,010	8,230	25,790	19.4	19.3	19.5	14.0	8.4	15.7
Fourth Quintile	28,660	6,120	22,540	16.4	14.3	17.0	17.6	14.4	18.4
Top Quintile	24,130	4,090	20,040	13.8	9.6	15.2	25.7	26.2	25.6
All	174,990	42,690	132,300	100.0	100.0	100.0	20.0	17.0	20.8
Addendum									
80-90	12,380	2,070	10,310	7.1	4.9	7.8	20.5	18.6	20.9
90-95	5,990	990	5,000	3.4	2.3	3.8	22.2	21.6	22.4
95-99	4,630	800	3,830	2.6	1.9	2.9	25.7	25.5	25.7
Top 1 Percent	1,140	240	900	0.7	0.6	0.7	32.9	33.5	32.7
Top 0.1 Percent	120	30	90	0.1	0.1	0.1	34.0	34.1	34.0

Expanded Cash Income Percentile ¹	As a Percentage of Expanded Cash Income														
	Individual Income Tax ³			Payroll Tax ⁴			Corporate Income Tax			Estate Tax			Excise Tax		
	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly
Lowest Quintile	-4.7	-0.1	-6.7	6.3	0.6	8.9	0.8	0.8	0.8	0.0	0.0	0.0	1.7	0.5	2.3
Second Quintile	-1.2	0.6	-1.8	7.6	1.0	10.0	1.2	1.8	1.0	0.0	0.0	0.0	1.2	0.6	1.5
Middle Quintile	3.7	3.7	3.7	7.9	1.8	9.9	1.5	2.4	1.1	0.0	*	0.0	0.9	0.6	1.0
Fourth Quintile	6.7	8.0	6.4	8.3	2.8	9.8	1.7	2.9	1.4	0.1	0.2	0.0	0.7	0.5	0.8
Top Quintile	15.7	16.6	15.5	6.0	2.8	6.8	3.3	5.4	2.8	0.2	1.1	*	0.5	0.4	0.5
All	9.8	10.0	9.8	7.0	2.3	8.2	2.4	3.8	2.1	0.1	0.6	*	0.7	0.5	0.8
Addendum															
80-90	9.3	10.9	8.9	8.7	3.6	9.7	1.9	3.5	1.6	*	0.2	0.0	0.6	0.5	0.7
90-95	11.3	12.3	11.1	7.9	3.9	8.7	2.3	4.2	2.0	0.1	0.8	0.0	0.6	0.4	0.6
95-99	16.0	15.7	16.1	6.0	3.5	6.6	3.0	5.1	2.5	0.2	0.9	*	0.5	0.4	0.5
Top 1 Percent	24.4	22.8	24.9	2.4	1.4	2.7	5.3	7.2	4.7	0.5	1.9	0.1	0.3	0.3	0.4
Top 0.1 Percent	25.0	23.0	25.8	1.2	0.7	1.4	7.1	8.6	6.5	0.5	1.6	0.1	0.3	0.2	0.3

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

* Non-zero value rounded to zero; ** Insufficient data

(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) Excludes customs duties.

(3) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare tax.

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Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units						As a Percentage of Expanded Cash Income		
	Number (Thousands)			Percent of Total			All Federal Tax ²		
	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly
Lowest Quintile	39,210	7,970	31,240	22.4	18.7	23.6	0.8	1.3	0.7
Second Quintile	36,610	11,280	25,340	20.9	26.4	19.2	7.3	2.5	9.0
Middle Quintile	34,810	9,250	25,560	19.9	21.7	19.3	12.7	5.9	14.8
Fourth Quintile	32,380	7,280	25,100	18.5	17.1	19.0	17.0	11.7	18.3
Top Quintile	30,870	6,520	24,360	17.6	15.3	18.4	25.4	24.8	25.6
All	174,990	42,690	132,300	100.0	100.0	100.0	20.0	17.0	20.8
Addendum									
80-90	15,750	3,250	12,500	9.0	7.6	9.5	20.3	17.1	21.0
90-95	7,810	1,620	6,190	4.5	3.8	4.7	22.3	19.9	22.9
95-99	5,920	1,290	4,620	3.4	3.0	3.5	25.3	23.9	25.6
Top 1 Percent	1,400	350	1,040	0.8	0.8	0.8	32.6	33.1	32.5
Top 0.1 Percent	140	40	100	0.1	0.1	0.1	34.0	34.3	33.9

Expanded Cash Income Percentile ¹	As a Percentage of Expanded Cash Income														
	Individual Income Tax ³			Payroll Tax ⁴			Corporate Income Tax			Estate Tax			Excise Tax		
	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly	All	Elderly	Non-Elderly
Lowest Quintile	-9.5	-0.6	-11.6	7.7	0.9	9.3	0.8	0.6	0.8	0.0	*	0.0	1.9	0.4	2.2
Second Quintile	-2.4	-0.1	-3.3	7.5	0.9	9.8	1.0	1.1	0.9	0.0	0.0	0.0	1.3	0.6	1.6
Middle Quintile	2.5	1.8	2.8	8.0	1.6	9.9	1.3	1.9	1.1	0.0	0.0	0.0	1.0	0.6	1.1
Fourth Quintile	6.2	6.2	6.3	8.4	2.3	9.9	1.6	2.7	1.3	0.0	*	0.0	0.7	0.5	0.8
Top Quintile	15.4	15.5	15.4	6.0	2.8	6.9	3.2	5.1	2.7	0.2	1.0	*	0.5	0.4	0.5
All	9.8	10.0	9.8	7.0	2.3	8.2	2.4	3.8	2.1	0.1	0.6	*	0.7	0.5	0.8
Addendum															
80-90	9.2	9.9	9.1	8.5	3.4	9.7	1.9	3.2	1.6	*	0.2	0.0	0.6	0.5	0.7
90-95	11.5	11.6	11.4	7.9	3.6	8.8	2.4	4.0	2.0	0.1	0.3	0.0	0.6	0.4	0.6
95-99	15.5	14.2	15.8	6.1	3.4	6.7	3.0	5.0	2.5	0.2	0.9	*	0.5	0.4	0.5
Top 1 Percent	24.0	22.3	24.6	2.4	1.5	2.7	5.3	7.1	4.7	0.6	2.0	0.1	0.3	0.3	0.4
Top 0.1 Percent	25.0	23.1	25.7	1.2	0.7	1.4	7.1	8.4	6.5	0.6	1.8	0.1	0.3	0.2	0.3

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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 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>.

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