

**Average Federal Tax Rates for Households with Children, by
Comprehensive Household Income Quintile, 1979-2014**

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	81st - 90th Percentiles	91st - 95th Percentiles	96th - 99th Percentiles	Top 1 %
Total Average Federal Tax Rate (Percent)										
1979	12.0	17.4	20.3	22.1	25.9	22.0	23.3	24.4	26.4	33.0
1980	11.6	17.4	20.5	22.5	26.0	22.2	23.9	24.9	26.8	30.8
1981	12.7	18.3	21.4	23.5	25.9	22.8	24.8	25.5	26.2	28.7
1982	12.5	17.2	20.3	22.1	23.7	21.3	23.1	23.6	24.1	24.9
1983	13.6	17.2	19.8	21.6	23.6	21.2	22.7	22.8	23.3	26.3
1984	15.6	18.2	20.3	22.0	23.5	21.7	22.6	22.8	23.2	26.0
1985	14.8	18.1	20.5	22.0	23.3	21.5	22.9	22.9	22.8	24.9
1986	14.3	18.3	20.7	22.2	23.4	21.7	23.1	23.0	23.1	24.2
1987	12.3	17.5	20.1	21.6	25.5	22.2	23.1	24.2	25.5	30.0
1988	11.5	17.8	20.5	22.0	25.1	22.2	23.4	24.1	25.2	28.1
1989	10.6	17.1	20.4	22.0	24.9	22.0	23.4	23.8	25.1	27.6
1990	12.2	18.2	20.5	22.2	24.8	22.1	23.5	23.8	25.1	27.5
1991	11.2	17.6	20.5	22.2	25.5	22.3	23.7	24.4	25.9	29.1
1992	10.4	17.0	20.2	21.9	25.7	22.1	23.5	24.3	26.0	29.8
1993	10.2	17.1	20.1	22.1	27.0	22.8	23.4	25.0	27.2	34.1
1994	7.7	16.5	20.4	22.2	27.5	22.9	23.8	25.0	27.6	35.2
1995	6.4	16.6	20.2	22.2	28.1	23.1	24.2	25.3	27.7	35.7
1996	5.5	16.3	20.1	22.3	28.3	23.0	24.0	25.3	28.2	35.5
1997	5.7	16.5	20.5	22.4	28.4	23.2	24.2	25.5	28.5	34.6
1998	5.6	15.5	19.4	21.8	28.1	22.8	24.1	25.6	28.5	33.3
1999	6.1	15.6	19.4	21.8	28.7	23.2	24.3	25.9	29.2	33.6
2000	5.0	15.3	19.2	21.9	28.8	23.4	24.4	26.1	29.2	33.1
2001	4.4	13.4	17.5	20.5	27.6	21.9	23.4	25.3	27.8	32.9
2002	3.8	12.5	17.0	19.9	26.8	21.1	22.5	24.4	27.1	33.0
2003	3.8	11.2	15.7	18.7	25.6	20.0	21.2	23.1	26.2	31.1
2004	3.2	11.3	16.0	18.8	25.8	20.4	21.4	23.3	26.6	30.6
2005	3.1	11.3	16.1	19.1	26.3	20.8	21.7	23.6	27.2	30.7
2006	3.5	11.5	16.1	19.1	26.4	21.0	21.8	23.7	27.1	30.3
2007	2.5	12.0	16.1	19.0	25.9	20.7	21.8	23.5	26.8	28.9
2008	-3.0	8.3	13.6	17.3	25.0	18.8	20.4	23.0	26.2	28.6
2009	-4.9	7.4	13.3	16.9	24.7	18.1	20.2	22.5	25.8	29.5
2010	-4.8	8.1	13.7	17.4	25.5	19.0	20.7	23.1	26.3	29.9
2011	-4.3	8.0	13.6	17.0	24.9	18.6	20.0	22.3	25.9	29.7
2012	-4.2	7.9	13.8	17.4	25.3	19.2	20.6	22.7	26.4	29.1
2013	-2.8	9.8	15.6	19.2	28.1	21.5	22.5	24.4	28	34.7
2014	-2.7	9.8	15.8	19.6	28.6	21.9	22.7	24.9	28.5	34.5

Average Individual Income Tax Rate (Percent)

1979	-0.8	5.1	8.2	10.5	15.8	10.6	12.7	14.5	17.7	22.2
1980	-0.5	5.5	8.8	11.3	16.5	11.2	13.6	15.5	18.6	21.8
1981	0.1	6.1	9.2	11.8	16.7	11.6	14.1	15.9	18.6	21.0
1982	0.2	5.3	8.4	10.7	15.1	10.5	12.6	14.3	17.1	19.3
1983	0.1	4.9	7.6	9.7	14.4	10.0	11.6	13.0	15.4	19.8
1984	0.7	5.1	7.5	9.5	14.0	9.9	11.0	12.4	15.0	19.2
1985	0.3	4.9	7.4	9.4	13.7	9.6	11.2	12.6	14.6	18.4
1986	0.2	5.1	7.4	9.4	14.4	10.2	11.2	12.7	15.5	18.6
1987	-1.6	3.9	6.5	8.5	15.5	9.9	10.9	13.2	16.8	23.0
1988	-2.7	3.8	6.6	8.6	15.3	9.8	10.9	13.0	16.7	21.8
1989	-3.6	3.3	6.6	8.7	15.2	9.8	11.0	12.9	16.6	21.1
1990	-2.6	4.1	6.6	8.7	14.7	9.5	10.9	12.5	16.5	20.9
1991	-4.0	3.6	6.5	8.4	14.8	9.4	10.8	12.6	16.2	22.0
1992	-4.7	3.1	6.2	8.2	15.0	9.3	10.5	12.6	16.4	22.7
1993	-5.3	2.9	6.1	8.2	15.9	9.7	10.5	12.7	16.8	25.7
1994	-8.1	2.2	6.1	8.2	15.9	9.5	10.5	12.7	17.0	25.7
1995	-9.3	2.3	6.0	8.2	16.7	9.8	10.7	12.9	17.6	26.3
1996	-10.1	1.9	6.0	8.3	17.2	10.0	10.8	13.2	18.3	26.7

1997	-9.9	2.3	6.2	8.4	17.5	10.3	11.1	13.4	18.8	26.1
1998	-9.9	1.3	5.2	7.9	17.8	10.1	11.0	13.8	19.2	25.5
1999	-9.4	1.3	5.1	7.9	18.5	10.7	11.2	14.2	19.8	26.2
2000	-10.1	1.2	5.1	8.0	18.9	11.3	11.4	14.4	20.0	26.2
2001	-10.6	-0.4	3.8	6.9	17.7	9.7	10.5	13.6	18.9	26.0
2002	-11.1	-1.0	3.5	6.6	16.8	9.0	9.9	12.9	18.1	26.0
2003	-11.1	-2.4	2.3	5.3	15.0	7.6	8.4	11.4	16.6	22.6
2004	-11.4	-2.1	2.5	5.3	15.2	8.0	8.6	11.4	17.0	21.7
2005	-12.2	-2.5	2.4	5.4	15.4	8.2	8.7	11.7	17.5	21.1
2006	-11.8	-2.3	2.4	5.5	15.6	8.6	8.8	11.9	17.4	20.7
2007	-12.2	-1.6	2.7	5.7	16.0	8.9	9.1	12.1	17.8	20.8
2008	-17.4	-4.7	0.6	4.4	15.5	7.3	8.2	11.9	17.7	21.5
2009	-18.8	-5.2	0.7	4.3	14.9	6.6	8.0	11.3	16.9	22.4
2010	-19.0	-4.7	1.1	4.7	15.3	7.3	8.4	11.7	17.3	21.2
2011	-17.3	-3.5	2.2	5.7	15.6	8.0	9.2	12.3	17.8	21.4
2012	-17.2	-3.7	2.2	5.9	16.2	8.7	9.5	12.6	18.3	21.1
2013	-17.5	-3.4	2.4	6.1	17.5	9.3	9.7	12.7	18.5	25.3
2014	-17.7	-3.6	2.4	6.3	18	9.7	10	13.2	19	25.3

Average Payroll Tax Rate (Percent)

1979	9.1	9.5	9.5	8.9	5.4	7.9	7.7	6.3	3.7	1.1
1980	8.9	9.5	9.5	9.0	5.6	8.0	7.9	6.4	4.1	1.3
1981	9.8	10.2	10.3	9.9	6.2	8.8	8.7	7.3	4.5	1.4
1982	9.7	10.2	10.4	10.0	6.5	9.0	9.0	7.7	5.0	1.7
1983	9.9	10.3	10.4	10.1	6.5	9.0	9.3	7.8	5.3	1.6
1984	10.7	10.8	10.8	10.5	6.7	9.3	9.5	8.2	5.5	1.6
1985	10.7	11.0	11.2	10.8	6.9	9.6	9.9	8.3	5.6	1.6
1986	10.7	11.1	11.4	11.0	6.2	9.2	10.0	8.3	5.2	1.0
1987	10.4	11.1	11.4	11.0	6.8	9.5	10.0	8.6	5.6	1.7
1988	10.8	11.6	11.8	11.4	6.8	9.7	10.3	8.8	5.7	1.4
1989	10.9	11.5	11.8	11.4	6.8	9.7	10.3	8.6	5.8	1.5
1990	11.4	11.9	11.9	11.6	7.3	10.1	10.6	9.1	5.9	1.9
1991	11.5	11.7	11.9	11.8	7.9	10.4	11.0	9.6	7.0	2.3
1992	11.3	11.5	11.8	11.7	7.7	10.2	11.0	9.5	6.9	1.9
1993	11.3	11.5	11.8	11.7	7.8	10.2	10.7	9.7	7.3	2.2
1994	11.3	11.4	11.8	11.7	8.1	10.3	10.9	9.6	7.5	3.1
1995	11.6	11.6	11.8	11.7	7.7	10.1	11.0	9.7	6.9	2.6
1996	11.5	11.5	11.7	11.7	7.4	9.9	10.8	9.5	6.7	2.5
1997	11.6	11.5	11.9	11.7	7.2	9.8	10.8	9.4	6.6	2.4
1998	11.8	11.7	11.9	11.8	7.0	9.7	10.9	9.3	6.5	2.3
1999	11.6	11.6	11.9	11.7	6.8	9.5	10.9	9.2	6.5	2.1
2000	11.7	11.7	11.9	11.8	6.6	9.3	10.8	9.3	6.5	2.1
2001	11.9	11.7	12.0	11.9	7.3	9.9	11.2	9.8	6.8	2.4
2002	11.7	11.5	11.7	11.7	7.6	9.9	11.1	9.9	7.1	2.6
2003	11.5	11.4	11.5	11.6	7.3	9.6	10.9	9.7	7.0	2.4
2004	11.5	11.1	11.4	11.4	6.9	9.3	10.7	9.6	6.7	2.1
2005	11.6	11.3	11.4	11.3	6.4	9.0	10.6	9.2	6.2	1.9
2006	11.7	11.2	11.3	11.2	6.0	8.7	10.5	9.0	6.2	1.7
2007	11.9	11.4	11.3	11.2	5.8	8.6	10.5	8.9	6.1	1.7
2008	11.9	11.3	11.4	11.4	6.6	9.2	10.8	9.4	6.6	2.1
2009	11.5	11.0	11.2	11.3	7.5	9.6	10.9	9.9	7.3	2.7
2010	11.5	10.9	11.0	11.2	6.8	9.1	10.8	9.7	7.0	2.2
2011	10.1	9.6	9.7	9.8	6.1	8.1	9.3	8.3	6.1	2.2
2012	10.0	9.6	9.7	9.8	5.7	7.7	9.4	8.3	5.9	1.9
2013	11.7	11.1	11.2	11.3	6.9	9.2	10.7	9.6	6.9	2.6
2014	11.8	11.2	11.3	11.3	6.6	9.0	10.7	9.5	6.8	2.3

Average Corporate Income Tax Rate (Percent)

1979	1.6	1.6	1.6	1.8	4.0	2.5	2.2	2.9	4.4	9.3
1980	1.3	1.3	1.3	1.5	3.2	2.0	1.8	2.4	3.5	7.3
1981	1.1	1.0	1.0	1.2	2.6	1.6	1.4	1.8	2.7	6.0
1982	0.7	0.6	0.7	0.7	1.5	1.0	0.9	1.0	1.5	3.6
1983	0.9	0.8	0.8	0.9	2.0	1.3	1.1	1.3	2.0	4.5
1984	1.0	0.9	1.0	1.0	2.2	1.5	1.2	1.4	2.0	4.7
1985	0.9	0.9	0.9	0.9	2.0	1.3	1.1	1.3	1.9	4.4

1986	0.9	0.8	0.9	1.0	2.2	1.4	1.1	1.3	1.8	4.3
1987	1.1	1.1	1.2	1.3	2.6	1.8	1.4	1.8	2.6	4.9
1988	1.1	1.1	1.2	1.2	2.4	1.7	1.4	1.6	2.3	4.6
1989	1.1	1.1	1.1	1.2	2.4	1.7	1.4	1.6	2.2	4.6
1990	1.0	1.0	1.0	1.1	2.2	1.5	1.3	1.5	2.1	4.4
1991	1.0	0.9	1.0	1.0	2.1	1.5	1.2	1.4	2.0	4.3
1992	1.0	1.0	1.0	1.1	2.3	1.6	1.2	1.5	2.1	4.8
1993	1.1	1.1	1.1	1.2	2.7	1.9	1.4	1.8	2.4	5.8
1994	1.2	1.2	1.2	1.3	2.8	1.9	1.5	1.8	2.5	6.0
1995	1.2	1.3	1.3	1.4	3.1	2.2	1.6	1.9	2.7	6.4
1996	1.3	1.3	1.4	1.4	3.1	2.1	1.6	1.9	2.7	6.0
1997	1.2	1.2	1.4	1.4	3.1	2.2	1.7	2.0	2.7	5.9
1998	1.1	1.1	1.2	1.3	2.9	2.0	1.5	1.8	2.4	5.3
1999	1.0	1.1	1.2	1.3	2.9	2.0	1.5	1.8	2.4	5.0
2000	1.0	1.1	1.2	1.3	2.8	2.0	1.4	1.7	2.3	4.7
2001	0.7	0.7	0.8	0.9	2.1	1.4	1.0	1.2	1.6	4.3
2002	0.6	0.7	0.7	0.8	2.0	1.3	0.9	1.1	1.5	4.1
2003	0.8	0.9	0.9	1.0	2.8	1.9	1.2	1.5	2.1	5.9
2004	1.0	1.1	1.1	1.2	3.3	2.2	1.4	1.8	2.4	6.5
2005	1.3	1.4	1.5	1.6	4.1	2.8	1.8	2.2	3.1	7.5
2006	1.4	1.4	1.6	1.7	4.5	3.1	2.0	2.4	3.2	7.7
2007	1.2	1.3	1.4	1.5	3.8	2.6	1.7	2.0	2.6	6.3
2008	0.7	0.8	0.8	0.9	2.5	1.7	1.0	1.2	1.6	4.9
2009	0.6	0.6	0.6	0.7	2.0	1.3	0.8	1.0	1.3	4.4
2010	0.8	0.8	0.9	1.0	3.1	2.0	1.1	1.2	1.7	6.4
2011	0.8	0.8	0.9	0.9	2.8	1.9	1.1	1.3	1.7	6.0
2012	0.8	0.9	1.0	1.1	3.1	2.1	1.2	1.4	1.8	6.0
2013	0.9	1.0	1.1	1.2	3.4	2.3	1.4	1.6	2.2	6.7
2014	1.0	1.1	1.2	1.3	3.6	2.5	1.5	1.8	2.4	6.8

Average Excise Tax Rate (Percent)

1979	2.1	1.2	1.0	0.9	0.7	1.0	0.8	0.7	0.6	0.4
1980	1.8	1.1	0.9	0.7	0.6	0.8	0.7	0.6	0.6	0.4
1981	1.7	1.0	0.8	0.7	0.5	0.8	0.6	0.6	0.5	0.3
1982	1.9	1.0	0.9	0.7	0.5	0.8	0.6	0.6	0.5	0.3
1983	2.8	1.3	1.0	0.8	0.6	1.0	0.7	0.7	0.6	0.4
1984	3.2	1.4	1.1	0.9	0.7	1.0	0.8	0.7	0.6	0.5
1985	2.9	1.3	1.0	0.9	0.7	1.0	0.8	0.7	0.6	0.5
1986	2.6	1.3	1.0	0.8	0.6	0.9	0.7	0.7	0.6	0.3
1987	2.5	1.3	1.0	0.8	0.6	0.9	0.7	0.7	0.6	0.4
1988	2.3	1.3	1.0	0.8	0.6	0.9	0.7	0.7	0.5	0.3
1989	2.2	1.2	0.9	0.8	0.5	0.8	0.7	0.6	0.5	0.3
1990	2.3	1.2	0.9	0.8	0.6	0.9	0.7	0.6	0.6	0.3
1991	2.7	1.4	1.1	0.9	0.6	1.0	0.8	0.7	0.6	0.4
1992	2.8	1.5	1.1	0.9	0.6	1.0	0.8	0.7	0.6	0.4
1993	3.2	1.5	1.1	0.9	0.6	1.1	0.8	0.8	0.6	0.4
1994	3.3	1.6	1.2	1.0	0.7	1.1	0.8	0.8	0.6	0.4
1995	3.0	1.5	1.2	1.0	0.6	1.1	0.9	0.7	0.6	0.3
1996	2.8	1.5	1.1	0.9	0.5	1.0	0.7	0.7	0.5	0.2
1997	2.8	1.4	1.0	0.8	0.5	0.9	0.7	0.7	0.5	0.2
1998	2.6	1.4	1.1	0.8	0.5	0.9	0.7	0.6	0.5	0.2
1999	2.7	1.5	1.1	0.9	0.5	1.0	0.8	0.7	0.6	0.2
2000	2.3	1.4	1.1	0.9	0.5	0.9	0.8	0.7	0.5	0.2
2001	2.4	1.3	1.0	0.8	0.5	0.9	0.7	0.6	0.5	0.2
2002	2.5	1.3	1.0	0.8	0.5	0.9	0.7	0.6	0.5	0.2
2003	2.5	1.3	1.0	0.8	0.5	0.8	0.7	0.6	0.4	0.2
2004	2.2	1.3	1.0	0.8	0.4	0.8	0.7	0.6	0.4	0.2
2005	2.4	1.2	0.9	0.8	0.4	0.7	0.6	0.5	0.4	0.2
2006	2.2	1.1	0.8	0.7	0.3	0.6	0.5	0.5	0.3	0.1
2007	1.6	0.9	0.7	0.6	0.3	0.5	0.5	0.4	0.3	0.1
2008	1.7	1.0	0.7	0.6	0.3	0.6	0.5	0.4	0.3	0.2
2009	1.8	1.0	0.8	0.6	0.3	0.6	0.5	0.4	0.3	0.1
2010	2.0	1.0	0.8	0.6	0.3	0.6	0.5	0.4	0.3	0.2
2011	2.1	1.1	0.8	0.6	0.3	0.6	0.5	0.4	0.3	0.2
2012	2.1	1.1	0.9	0.6	0.3	0.6	0.5	0.5	0.3	0.1
2013	2.1	1.1	0.8	0.6	0.3	0.7	0.5	0.4	0.3	0.2

Source: Congressional Budget Office, <https://www.cbo.gov/publication/51361>

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. A household with children has at least one member under age 18.

Comprehensive household income equals pretax cash income plus income from other sources. Pretax cash income is the sum of wages, salaries, self-employment income, rents, taxable and nontaxable interest, dividends, realized capital gains, cash transfer payments, and retirement benefits plus taxes paid by businesses (corporate income taxes and the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes) and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance).

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. (A household consists of the people who share a housing unit, regardless of their relationships.) Quintiles, or fifths, contain equal numbers of people. Households with negative income (business or investment losses larger than other income) are excluded from the lowest income category but are included in totals.

Individual income taxes are attributed directly to households paying those taxes. Social insurance, or payroll, taxes are attributed to households paying those taxes directly or paying them indirectly through their employers. Corporate income taxes are attributed to households according to their share of capital income. Federal excise taxes are attributed to them according to their consumption of the taxed good or service.