

**T18-0081**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	44,850	26.4	-5.5	6.9	0.7	0.0	1.0	<b>3.1</b>
<b>Second Quintile</b>	37,100	21.8	-1.2	7.8	0.9	0.0	0.9	<b>8.4</b>
<b>Middle Quintile</b>	33,900	20.0	3.6	8.0	1.2	*	0.7	<b>13.4</b>
<b>Fourth Quintile</b>	28,620	16.9	6.6	8.3	1.4	0.1	0.7	<b>17.0</b>
<b>Top Quintile</b>	24,210	14.3	15.6	6.0	2.6	0.3	0.5	<b>24.9</b>
<b>All</b>	169,910	100.0	9.8	7.0	2.0	0.1	0.6	<b>19.4</b>
<b>Addendum</b>								
<b>80-90</b>	12,470	7.3	9.0	8.7	1.5	0.0	0.6	<b>19.8</b>
<b>90-95</b>	6,010	3.5	11.3	7.9	1.8	0.2	0.5	<b>21.7</b>
<b>95-99</b>	4,610	2.7	15.8	6.0	2.4	0.2	0.5	<b>24.9</b>
<b>Top 1 Percent</b>	1,120	0.7	24.2	2.3	4.3	0.5	0.3	<b>31.7</b>
<b>Top 0.1 Percent</b>	110	0.1	24.7	1.1	5.8	0.5	0.3	<b>32.4</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$25,000; 40% \$49,200; 60% \$85,500; 80% \$151,600; 90% \$220,300; 95% \$315,100; 99% \$745,300; 99.9% \$3,273,100.

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

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

**T18-0081**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	37,080	21.8	-10.1	7.9	0.6	0.0	1.0	<b>-0.6</b>
<b>Second Quintile</b>	34,250	20.2	-2.8	7.7	0.8	0.0	0.9	<b>6.6</b>
<b>Middle Quintile</b>	34,290	20.2	2.5	8.1	1.0	0.0	0.8	<b>12.3</b>
<b>Fourth Quintile</b>	32,370	19.1	6.1	8.4	1.3	*	0.7	<b>16.5</b>
<b>Top Quintile</b>	30,700	18.1	15.3	6.0	2.6	0.3	0.5	<b>24.6</b>
<b>All</b>	169,910	100.0	9.8	7.0	2.0	0.1	0.6	<b>19.4</b>
<b>Addendum</b>								
<b>80-90</b>	15,710	9.2	9.0	8.5	1.5	0.1	0.6	<b>19.7</b>
<b>90-95</b>	7,700	4.5	11.4	7.9	1.8	0.0	0.6	<b>21.7</b>
<b>95-99</b>	5,930	3.5	15.2	6.1	2.4	0.2	0.5	<b>24.5</b>
<b>Top 1 Percent</b>	1,360	0.8	23.9	2.4	4.3	0.6	0.3	<b>31.5</b>
<b>Top 0.1 Percent</b>	140	0.1	24.6	1.1	5.8	0.6	0.3	<b>32.4</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$17,100; 40% \$32,700; 60% \$55,600; 80% \$92,900; 90% \$134,000; 95% \$188,400; 99% \$432,100; 99.9% \$1,881,900.

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

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

(6) Excludes customs duties.

**T18-0081**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	22,870	28.3	-4.0	6.8	0.6	0.0	1.2	<b>4.6</b>
<b>Second Quintile</b>	17,940	22.2	0.5	6.6	0.9	0.0	0.9	<b>8.9</b>
<b>Middle Quintile</b>	16,860	20.9	4.2	7.8	1.2	*	0.8	<b>14.1</b>
<b>Fourth Quintile</b>	13,100	16.2	7.5	8.3	1.6	*	0.7	<b>18.0</b>
<b>Top Quintile</b>	9,260	11.5	14.2	6.3	2.8	1.2	0.5	<b>24.9</b>
<b>All</b>	80,720	100.0	8.2	7.1	1.9	0.5	0.7	<b>18.4</b>
<b>Addendum</b>								
<b>80-90</b>	5,220	6.5	10.1	8.2	1.9	0.2	0.6	<b>21.0</b>
<b>90-95</b>	2,260	2.8	11.5	7.9	2.3	0.2	0.6	<b>22.4</b>
<b>95-99</b>	1,500	1.9	14.4	5.9	2.9	1.3	0.5	<b>25.0</b>
<b>Top 1 Percent</b>	280	0.4	22.9	2.1	4.7	3.4	0.3	<b>33.4</b>
<b>Top 0.1 Percent</b>	30	*	24.2	0.9	6.3	3.5	0.2	<b>35.2</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$17,100; 40% \$32,700; 60% \$55,600; 80% \$92,900; 90% \$134,000; 95% \$188,400; 99% \$432,100; 99.9% \$1,881,900.

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

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

## T18-0081

## Effective Federal Tax Rates - Married Tax Units, Filing Jointly

By Expanded Cash Income Percentile, 2017 <sup>1</sup>

## Baseline: Current Law

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
Lowest Quintile	7,030	11.2	-9.3	7.4	0.6	0.0	0.9	-0.5
Second Quintile	8,420	13.4	-3.1	7.1	0.6	0.0	0.9	5.5
Middle Quintile	11,420	18.2	1.6	7.7	0.9	0.0	0.7	10.9
Fourth Quintile	15,920	25.3	5.5	8.4	1.2	0.0	0.6	15.6
Top Quintile	19,660	31.3	15.5	6.0	2.5	*	0.5	24.5
All	62,890	100.0	11.4	6.7	2.0	*	0.6	20.7
<b>Addendum</b>								
80-90	9,450	15.0	8.6	8.5	1.4	0.0	0.6	19.1
90-95	5,010	8.0	11.3	7.9	1.7	0.0	0.5	21.5
95-99	4,190	6.7	15.3	6.2	2.3	*	0.5	24.3
Top 1 Percent	1,010	1.6	24.3	2.5	4.0	0.1	0.3	31.2
Top 0.1 Percent	100	0.2	25.1	1.2	5.4	0.1	0.3	32.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$17,100; 40% \$32,700; 60% \$55,600; 80% \$92,900; 90% \$134,000; 95% \$188,400; 99% \$432,100; 99.9% \$1,881,900.

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

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

## T18-0081

## Effective Federal Tax Rates - Head of Household Tax Units

By Expanded Cash Income Percentile, 2017 <sup>1</sup>

## Baseline: Current Law

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
Lowest Quintile	6,830	29.6	-22.5	10.2	0.6	0.0	0.9	-10.7
Second Quintile	7,280	31.6	-7.8	10.0	0.7	0.0	0.9	3.7
Middle Quintile	5,130	22.2	0.7	9.4	0.8	0.0	0.7	11.6
Fourth Quintile	2,590	11.2	5.8	9.4	1.1	0.0	0.7	17.0
Top Quintile	1,210	5.2	15.2	6.0	3.1	0.1	0.5	24.9
All	23,080	100.0	1.1	8.8	1.3	*	0.7	12.0
<b>Addendum</b>								
80-90	760	3.3	9.6	9.2	1.3	0.1	0.7	20.8
90-95	300	1.3	12.8	7.1	1.5	0.1	0.6	22.1
95-99	120	0.5	17.7	5.5	1.9	0.2	0.5	25.8
Top 1 Percent	30	0.1	22.8	1.4	7.0	0.2	0.3	31.7
Top 0.1 Percent	*	*	22.3	0.5	9.1	0.1	0.3	32.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$17,100; 40% \$32,700; 60% \$55,600; 80% \$92,900; 90% \$134,000; 95% \$188,400; 99% \$432,100; 99.9% \$1,881,900.

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



- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

**T18-0081**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	11,040	20.9	-21.8	10.4	0.7	0.0	0.9	<b>-9.9</b>
<b>Second Quintile</b>	11,660	22.1	-7.3	10.2	0.7	0.0	0.9	<b>4.4</b>
<b>Middle Quintile</b>	10,790	20.5	1.0	9.9	0.8	0.0	0.7	<b>12.4</b>
<b>Fourth Quintile</b>	9,900	18.8	5.3	10.2	1.0	0.0	0.7	<b>17.1</b>
<b>Top Quintile</b>	9,110	17.3	16.5	6.5	2.3	*	0.5	<b>25.8</b>
<b>All</b>	52,710	100.0	9.1	8.1	1.7	*	0.6	<b>19.5</b>
<b>Addendum</b>								
<b>80-90</b>	4,590	8.7	8.9	9.8	1.2	0.0	0.6	<b>20.5</b>
<b>90-95</b>	2,270	4.3	12.1	8.6	1.5	0.0	0.6	<b>22.8</b>
<b>95-99</b>	1,780	3.4	17.2	6.5	1.8	*	0.5	<b>26.0</b>
<b>Top 1 Percent</b>	470	0.9	24.9	2.6	3.9	0.1	0.3	<b>31.9</b>
<b>Top 0.1 Percent</b>	50	0.1	24.6	1.3	5.8	0.1	0.3	<b>32.0</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

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) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

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(2) 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>

(3) 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 2018 dollars): 20% \$17,100; 40% \$32,700; 60% \$55,600; 80% \$92,900; 90% \$134,000; 95% \$188,400; 99% \$432,100; 99.9% \$1,881,900.

- (4) After tax credits (including refundable portion of earned income and child tax credits).
- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

**T18-0081**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	7,040	17.8	-0.8	1.1	0.5	0.0	0.4	<b>1.2</b>
<b>Second Quintile</b>	9,550	24.1	-0.1	1.2	0.9	*	0.6	<b>2.6</b>
<b>Middle Quintile</b>	8,660	21.9	2.1	1.7	1.5	*	0.5	<b>5.8</b>
<b>Fourth Quintile</b>	7,490	18.9	6.2	2.5	2.2	*	0.5	<b>11.3</b>
<b>Top Quintile</b>	6,420	16.2	15.4	2.9	4.1	1.1	0.4	<b>23.8</b>
<b>All</b>	39,610	100.0	10.0	2.5	3.0	0.6	0.4	<b>16.6</b>
<b>Addendum</b>								
<b>80-90</b>	3,260	8.2	9.6	3.6	2.6	0.3	0.5	<b>16.5</b>
<b>90-95</b>	1,550	3.9	11.4	3.8	3.2	0.2	0.4	<b>18.9</b>
<b>95-99</b>	1,270	3.2	14.0	3.6	4.1	1.2	0.4	<b>23.1</b>
<b>Top 1 Percent</b>	340	0.9	22.4	1.5	5.6	2.0	0.3	<b>31.7</b>
<b>Top 0.1 Percent</b>	40	0.1	23.2	0.7	6.7	1.9	0.2	<b>32.7</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

Note : Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

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(2) 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>

(3) 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 2018 dollars): 20% \$17,100; 40% \$32,700; 60% \$55,600; 80% \$92,900; 90% \$134,000; 95% \$188,400; 99% \$432,100; 99.9% \$1,881,900.

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

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.