

**T18-0091**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2028 <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>	47,340	25.8	-4.6	6.9	0.7	0.0	0.9	<b>3.9</b>
<b>Second Quintile</b>	39,970	21.8	0.5	7.1	0.9	0.0	0.7	<b>9.3</b>
<b>Middle Quintile</b>	37,490	20.4	5.1	7.5	1.1	*	0.7	<b>14.5</b>
<b>Fourth Quintile</b>	31,290	17.1	7.8	8.2	1.3	*	0.7	<b>18.0</b>
<b>Top Quintile</b>	26,210	14.3	16.8	6.1	2.4	0.2	0.5	<b>26.0</b>
<b>All</b>	183,490	100.0	10.9	6.8	1.8	0.1	0.6	<b>20.3</b>
<b>Addendum</b>								
<b>80-90</b>	13,580	7.4	9.9	8.6	1.5	0.1	0.6	<b>20.6</b>
<b>90-95</b>	6,540	3.6	12.2	7.9	1.8	0.1	0.6	<b>22.6</b>
<b>95-99</b>	4,910	2.7	17.6	6.2	2.1	0.2	0.5	<b>26.6</b>
<b>Top 1 Percent</b>	1,190	0.7	25.4	2.5	4.0	0.4	0.3	<b>32.6</b>
<b>Top 0.1 Percent</b>	120	0.1	25.9	1.4	5.3	0.4	0.2	<b>33.1</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 2028 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% \$29,600; 40% \$56,500; 60% \$97,600; 80% \$171,000; 90% \$247,200; 95% \$362,500; 99% \$842,000; 99.9% \$4,106,300.

(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.

**T18-0091**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2028 <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>	38,810	21.2	-8.5	8.3	0.6	0.0	1.0	<b>1.4</b>
<b>Second Quintile</b>	37,320	20.3	-0.6	7.2	0.7	0.0	0.8	<b>8.1</b>
<b>Middle Quintile</b>	37,590	20.5	3.8	7.6	1.0	0.0	0.7	<b>13.1</b>
<b>Fourth Quintile</b>	35,220	19.2	7.3	8.2	1.2	*	0.7	<b>17.5</b>
<b>Top Quintile</b>	33,350	18.2	16.4	6.1	2.4	0.2	0.5	<b>25.6</b>
<b>All</b>	183,490	100.0	10.9	6.8	1.8	0.1	0.6	<b>20.3</b>
<b>Addendum</b>								
<b>80-90</b>	17,190	9.4	9.9	8.3	1.5	0.0	0.6	<b>20.4</b>
<b>90-95</b>	8,500	4.6	12.2	7.9	1.8	0.0	0.6	<b>22.6</b>
<b>95-99</b>	6,190	3.4	16.9	6.2	2.2	0.2	0.5	<b>26.0</b>
<b>Top 1 Percent</b>	1,480	0.8	25.1	2.6	3.9	0.5	0.3	<b>32.3</b>
<b>Top 0.1 Percent</b>	140	0.1	25.8	1.3	5.3	0.5	0.2	<b>33.2</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 2028 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% \$20,400; 40% \$38,100; 60% \$64,400; 80% \$105,700; 90% \$152,100; 95% \$217,600; 99% \$489,800; 99.9% \$2,289,500.

(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.

**T18-0091**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Percentile, 2028 <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>	22,880	26.6	-3.4	7.0	0.7	0.0	1.1	<b>5.4</b>
<b>Second Quintile</b>	19,540	22.7	1.2	5.7	0.9	0.0	0.8	<b>8.6</b>
<b>Middle Quintile</b>	18,430	21.4	4.9	6.7	1.3	*	0.7	<b>13.5</b>
<b>Fourth Quintile</b>	14,250	16.5	8.5	7.6	1.6	0.1	0.7	<b>18.4</b>
<b>Top Quintile</b>	10,350	12.0	14.9	6.2	2.7	1.0	0.5	<b>25.3</b>
<b>All</b>	86,140	100.0	9.1	6.6	1.9	0.4	0.6	<b>18.6</b>
<b>Addendum</b>								
<b>80-90</b>	5,800	6.7	10.9	7.9	1.9	0.1	0.6	<b>21.4</b>
<b>90-95</b>	2,720	3.2	12.1	7.8	2.3	0.2	0.5	<b>22.9</b>
<b>95-99</b>	1,500	1.8	15.4	5.8	2.9	1.3	0.4	<b>25.8</b>
<b>Top 1 Percent</b>	330	0.4	23.8	2.3	4.3	2.8	0.3	<b>33.5</b>
<b>Top 0.1 Percent</b>	30	0.0	25.0	1.1	6.0	2.8	0.2	<b>35.0</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 2028 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% \$20,400; 40% \$38,100; 60% \$64,400; 80% \$105,700; 90% \$152,100; 95% \$217,600; 99% \$489,800; 99.9% \$2,289,500.

(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.

## T18-0091

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

By Expanded Cash Income Percentile, 2028 <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	7,590	11.1	-7.7	7.9	0.6	0.0	0.9	1.7
Second Quintile	9,480	13.8	-0.9	6.9	0.6	0.0	0.8	7.4
Middle Quintile	12,800	18.6	3.1	7.6	0.8	0.0	0.8	12.3
Fourth Quintile	17,270	25.2	6.7	8.3	1.1	0.0	0.7	16.8
Top Quintile	21,120	30.8	16.8	6.1	2.3	*	0.5	25.6
All	68,650	100.0	12.6	6.7	1.9	*	0.6	21.8
<b>Addendum</b>								
80-90	10,290	15.0	9.6	8.4	1.3	0.0	0.7	19.9
90-95	5,310	7.7	12.2	7.9	1.7	0.0	0.6	22.4
95-99	4,460	6.5	17.1	6.3	2.1	*	0.5	26.0
Top 1 Percent	1,060	1.6	25.5	2.7	3.6	0.1	0.3	32.2
Top 0.1 Percent	100	0.2	26.4	1.5	4.8	0.1	0.3	33.0

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 2028 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% \$20,400; 40% \$38,100; 60% \$64,400; 80% \$105,700; 90% \$152,100; 95% \$217,600; 99% \$489,800; 99.9% \$2,289,500.

(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.

## T18-0091

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

By Expanded Cash Income Percentile, 2028 <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	7,910	31.7	-17.7	10.8	0.6	0.0	0.8	-5.5
Second Quintile	7,670	30.7	-3.4	9.9	0.6	0.0	0.7	7.8
Middle Quintile	5,310	21.3	2.8	9.3	0.8	0.0	0.7	13.5
Fourth Quintile	2,790	11.2	7.2	9.4	1.0	0.0	0.7	18.2
Top Quintile	1,260	5.0	15.6	6.3	2.7	0.1	0.5	25.3
All	24,980	100.0	3.0	8.9	1.2	*	0.7	13.8
<b>Addendum</b>								
80-90	800	3.2	10.1	9.0	1.3	0.1	0.7	21.2
90-95	310	1.2	13.3	7.5	1.6	0.1	0.5	23.0
95-99	120	0.5	18.5	5.6	1.6	0.2	0.5	26.3
Top 1 Percent	30	0.1	23.9	1.8	6.2	0.2	0.3	32.3
Top 0.1 Percent	0	0.0	23.1	0.7	8.8	0.1	0.2	32.9

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 2028 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% \$20,400; 40% \$38,100; 60% \$64,400; 80% \$105,700; 90% \$152,100; 95% \$217,600; 99% \$489,800; 99.9% \$2,289,500.

(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.

**T18-0091**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Percentile, 2028 <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>	12,770	22.5	-17.3	10.8	0.7	0.0	0.9	<b>-5.0</b>
<b>Second Quintile</b>	12,560	22.2	-3.2	10.2	0.7	0.0	0.7	<b>8.3</b>
<b>Middle Quintile</b>	11,190	19.8	2.8	9.8	0.8	0.0	0.7	<b>14.1</b>
<b>Fourth Quintile</b>	10,370	18.3	6.8	10.1	0.9	0.0	0.7	<b>18.5</b>
<b>Top Quintile</b>	9,570	16.9	17.9	6.5	2.0	*	0.5	<b>27.0</b>
<b>All</b>	56,650	100.0	10.8	8.1	1.5	*	0.6	<b>21.0</b>
<b>Addendum</b>								
<b>80-90</b>	4,750	8.4	9.6	9.7	1.1	0.0	0.6	<b>21.2</b>
<b>90-95</b>	2,340	4.1	13.3	8.6	1.5	0.0	0.6	<b>23.9</b>
<b>95-99</b>	1,980	3.5	18.8	6.6	1.6	*	0.5	<b>27.5</b>
<b>Top 1 Percent</b>	510	0.9	26.3	2.8	3.4	0.1	0.3	<b>32.8</b>
<b>Top 0.1 Percent</b>	50	0.1	26.1	1.6	4.9	0.1	0.3	<b>33.0</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.

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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% \$20,400; 40% \$38,100; 60% \$64,400; 80% \$105,700; 90% \$152,100; 95% \$217,600; 99% \$489,800; 99.9% \$2,289,500.

- (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.

**T18-0091**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Percentile, 2028 <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>	7,710	14.8	-0.8	1.5	0.6	0.0	0.7	<b>2.0</b>
<b>Second Quintile</b>	12,670	24.4	0.3	1.2	0.8	0.0	0.7	<b>3.0</b>
<b>Middle Quintile</b>	12,410	23.9	3.5	1.7	1.4	*	0.7	<b>7.3</b>
<b>Fourth Quintile</b>	10,100	19.4	7.6	2.6	2.0	0.1	0.6	<b>12.9</b>
<b>Top Quintile</b>	8,580	16.5	16.3	3.1	3.8	0.8	0.4	<b>24.4</b>
<b>All</b>	52,030	100.0	10.9	2.6	2.8	0.5	0.5	<b>17.2</b>
<b>Addendum</b>								
<b>80-90</b>	4,510	8.7	10.9	3.7	2.4	0.1	0.5	<b>17.7</b>
<b>90-95</b>	2,120	4.1	12.4	3.9	3.1	0.2	0.5	<b>20.0</b>
<b>95-99</b>	1,560	3.0	15.8	3.8	3.7	1.0	0.4	<b>24.7</b>
<b>Top 1 Percent</b>	400	0.8	23.3	1.6	5.4	1.6	0.2	<b>32.2</b>
<b>Top 0.1 Percent</b>	50	0.1	24.2	0.8	6.5	1.4	0.2	<b>33.1</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 2028 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>

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