

**Average Federal Tax Rates for Elderly Childless Households, by  
Comprehensive Household Income Quintile, 1979-2016**

| Year  | Lowest Quintile | Second Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All Quintiles | 81st - 90th Percentiles | 91st - 95th Percentiles | 96th - 99th Percentiles | Top 1% |
|---|-----------------|-----------------|-----------------|-----------------|------------------|---------------|-------------------------|-------------------------|-------------------------|--------|
| <b>Total Average Federal Tax Rate (Percent)</b> |                 |                 |                 |                 |                  |               |                         |                         |                         |        |
| 1979  | 2.6             | 5.8             | 10.9            | 15.2            | 28.4             | 17.9          | 19.1                    | 21.5                    | 26.5                    | 37.3   |
| 1980  | 2.1             | 4.9             | 9.8             | 14.2            | 26.9             | 17.0          | 18.2                    | 21.6                    | 25.9                    | 35.6   |
| 1981  | 1.7             | 4.2             | 8.9             | 13.2            | 25.1             | 16.1          | 17.6                    | 20.2                    | 25.4                    | 32.6   |
| 1982  | 1.4             | 3.4             | 7.2             | 10.9            | 21.8             | 14.0          | 15.1                    | 17.6                    | 22.3                    | 27.9   |
| 1983  | 1.7             | 3.5             | 7.4             | 11.4            | 21.2             | 13.9          | 15.0                    | 17.6                    | 21.4                    | 27.3   |
| 1984  | 1.8             | 4.3             | 8.0             | 12.2            | 22.9             | 15.0          | 16.5                    | 19.1                    | 23.4                    | 27.9   |
| 1985  | 2.0             | 4.1             | 7.6             | 11.7            | 22.4             | 14.8          | 16.0                    | 19.2                    | 22.1                    | 26.9   |
| 1986  | 1.7             | 4.0             | 7.6             | 11.3            | 21.3             | 14.4          | 15.6                    | 18.5                    | 21.1                    | 24.7   |
| 1987  | 2.0             | 3.8             | 7.7             | 12.1            | 23.6             | 14.8          | 16.9                    | 20.0                    | 23.8                    | 28.9   |
| 1988  | 1.9             | 4.1             | 7.9             | 12.4            | 23.5             | 15.1          | 17.2                    | 19.5                    | 23.1                    | 28.6   |
| 1989  | 1.9             | 3.9             | 7.7             | 12.2            | 22.6             | 14.7          | 16.7                    | 19.7                    | 22.9                    | 27.5   |
| 1990  | 1.8             | 4.0             | 7.7             | 11.9            | 22.1             | 14.3          | 16.4                    | 19.1                    | 22.4                    | 27.2   |
| 1991  | 2.0             | 3.8             | 7.4             | 11.4            | 21.6             | 13.7          | 15.9                    | 18.8                    | 21.9                    | 27.4   |
| 1992  | 2.0             | 3.7             | 7.0             | 11.3            | 21.6             | 13.8          | 15.5                    | 18.4                    | 21.5                    | 28.3   |
| 1993  | 2.2             | 3.7             | 7.3             | 11.5            | 22.9             | 14.4          | 15.5                    | 18.7                    | 22.8                    | 31.1   |
| 1994  | 2.2             | 3.5             | 7.3             | 11.7            | 24.0             | 14.9          | 16.3                    | 20.1                    | 23.1                    | 32.3   |
| 1995  | 2.2             | 3.7             | 7.7             | 12.0            | 24.6             | 15.6          | 16.9                    | 20.8                    | 24.3                    | 33.2   |
| 1996  | 2.2             | 3.6             | 7.5             | 11.9            | 25.2             | 16.6          | 16.8                    | 20.9                    | 24.7                    | 33.2   |
| 1997  | 2.1             | 3.5             | 7.6             | 11.8            | 24.7             | 16.6          | 17.0                    | 20.8                    | 24.4                    | 31.8   |
| 1998  | 2.2             | 3.6             | 7.7             | 12.1            | 23.9             | 16.3          | 17.3                    | 20.3                    | 23.6                    | 29.8   |
| 1999  | 2.1             | 3.9             | 7.8             | 12.9            | 24.2             | 16.7          | 17.5                    | 20.4                    | 23.9                    | 30.0   |
| 2000  | 2.2             | 3.9             | 7.7             | 12.8            | 23.8             | 16.4          | 17.4                    | 20.1                    | 23.7                    | 29.5   |
| 2001  | 1.9             | 3.2             | 6.0             | 10.6            | 22.3             | 14.3          | 15.7                    | 18.7                    | 22.1                    | 29.1   |
| 2002  | 2.0             | 2.9             | 5.3             | 9.4             | 21.7             | 13.5          | 14.6                    | 17.8                    | 21.6                    | 29.2   |
| 2003  | 2.0             | 2.7             | 5.2             | 9.5             | 21.1             | 13.2          | 13.9                    | 17.4                    | 20.9                    | 28.0   |
| 2004  | 1.9             | 2.7             | 5.1             | 9.4             | 21.4             | 13.9          | 14.0                    | 17.3                    | 20.9                    | 27.7   |
| 2005  | 1.7             | 2.6             | 5.4             | 9.7             | 21.9             | 14.7          | 14.1                    | 17.5                    | 22.2                    | 28.1   |
| 2006  | 1.9             | 2.7             | 5.5             | 10.0            | 21.9             | 15.0          | 14.5                    | 17.6                    | 22.2                    | 27.8   |
| 2007  | 1.5             | 2.7             | 5.3             | 9.8             | 21.0             | 14.9          | 14.0                    | 17.3                    | 21.4                    | 25.9   |
| 2008  | -0.1            | 1.0             | 3.5             | 7.8             | 19.4             | 12.4          | 12.2                    | 15.7                    | 20.3                    | 25.6   |
| 2009  | 1.4             | 1.8             | 3.7             | 7.5             | 18.6             | 11.8          | 11.9                    | 15.1                    | 19.1                    | 26.3   |
| 2010  | 1.4             | 2.0             | 4.1             | 8.0             | 19.6             | 12.8          | 12.6                    | 15.7                    | 20.5                    | 27.1   |
| 2011  | 1.6             | 2.0             | 4.1             | 8.3             | 19.8             | 13.0          | 12.7                    | 16.1                    | 20.2                    | 27.0   |
| 2012  | 2.8             | 2.4             | 4.8             | 9.0             | 21.0             | 14.7          | 13.4                    | 16.9                    | 21.6                    | 27.3   |
| 2013  | 2.8             | 2.6             | 5.5             | 9.8             | 22.8             | 15.7          | 14.5                    | 18.3                    | 23.0                    | 32.3   |
| 2014  | 2.6             | 2.7             | 5.6             | 10.2            | 23.4             | 16.5          | 14.8                    | 18.0                    | 23.3                    | 32.5   |
| 2015  | 2.1             | 2.6             | 5.8             | 10.3            | 23.5             | 16.4          | 15.1                    | 18.5                    | 23.3                    | 32.1   |
| 2016  | 2.1             | 2.5             | 5.5             | 10.2            | 23.3             | 16.1          | 15.0                    | 18.5                    | 23.3                    | 32.2   |

**Average Individual Income Tax Rate (Percent)**

|      |      |     |     |     |      |     |      |      |      |      |
|------|------|-----|-----|-----|------|-----|------|------|------|------|
| 1979 | 0.0  | 0.5 | 2.6 | 5.5 | 15.1 | 8.2 | 8.0  | 10.0 | 13.3 | 22.1 |
| 1980 | 0.0  | 0.7 | 2.9 | 5.8 | 15.9 | 8.9 | 8.7  | 11.1 | 14.9 | 23.3 |
| 1981 | 0.1  | 0.7 | 2.9 | 6.1 | 16.1 | 9.2 | 9.4  | 11.6 | 16.2 | 22.8 |
| 1982 | 0.1  | 0.6 | 2.8 | 5.6 | 15.4 | 8.9 | 8.9  | 11.1 | 15.8 | 21.5 |
| 1983 | 0.1  | 0.5 | 2.4 | 5.3 | 13.8 | 8.1 | 8.1  | 10.2 | 13.9 | 19.6 |
| 1984 | 0.0  | 0.6 | 2.4 | 5.5 | 14.9 | 8.6 | 8.7  | 11.4 | 15.3 | 19.8 |
| 1985 | 0.1  | 0.6 | 2.5 | 5.4 | 15.0 | 8.7 | 8.7  | 11.8 | 14.7 | 19.6 |
| 1986 | 0.1  | 0.6 | 2.3 | 5.1 | 14.4 | 8.5 | 8.3  | 11.1 | 13.7 | 18.3 |
| 1987 | 0.0  | 0.4 | 2.1 | 5.1 | 14.5 | 7.8 | 8.8  | 11.5 | 14.6 | 19.1 |
| 1988 | 0.1  | 0.6 | 2.5 | 5.5 | 14.7 | 8.4 | 8.9  | 11.2 | 14.3 | 19.5 |
| 1989 | 0.1  | 0.6 | 2.6 | 5.6 | 14.2 | 8.2 | 9.1  | 11.5 | 14.4 | 18.5 |
| 1990 | 0.0  | 0.6 | 2.7 | 5.6 | 13.9 | 8.0 | 9.1  | 11.1 | 14.1 | 18.5 |
| 1991 | 0.0  | 0.5 | 2.4 | 5.3 | 13.3 | 7.4 | 8.7  | 10.9 | 13.4 | 18.1 |
| 1992 | 0.1  | 0.5 | 2.2 | 5.1 | 13.1 | 7.3 | 8.3  | 10.6 | 12.7 | 18.6 |
| 1993 | 0.1  | 0.4 | 2.1 | 4.9 | 13.1 | 7.2 | 7.8  | 9.9  | 12.6 | 19.3 |
| 1994 | 0.0  | 0.3 | 2.1 | 4.8 | 13.7 | 7.5 | 8.3  | 11.0 | 13.1 | 19.6 |
| 1995 | 0.0  | 0.4 | 2.3 | 5.0 | 14.1 | 7.9 | 8.8  | 11.3 | 13.9 | 20.2 |
| 1996 | 0.0  | 0.4 | 2.3 | 5.1 | 15.1 | 8.9 | 8.9  | 11.8 | 14.6 | 21.1 |
| 1997 | 0.0  | 0.4 | 2.5 | 5.2 | 15.2 | 9.2 | 9.4  | 12.0 | 14.7 | 20.6 |
| 1998 | 0.0  | 0.5 | 2.7 | 5.7 | 15.0 | 9.3 | 9.9  | 12.1 | 14.7 | 19.9 |
| 1999 | 0.1  | 0.6 | 2.7 | 6.4 | 15.7 | 9.8 | 10.1 | 12.5 | 15.3 | 20.6 |
| 2000 | 0.1  | 0.6 | 2.8 | 6.6 | 15.8 | 9.9 | 10.6 | 12.5 | 15.6 | 20.7 |
| 2001 | 0.0  | 0.3 | 1.8 | 5.4 | 15.0 | 8.6 | 9.5  | 11.8 | 14.9 | 20.8 |
| 2002 | 0.0  | 0.2 | 1.5 | 4.7 | 14.4 | 8.0 | 8.8  | 11.3 | 14.4 | 20.4 |
| 2003 | -0.1 | 0.1 | 1.3 | 4.5 | 12.4 | 7.0 | 7.5  | 9.7  | 12.3 | 17.1 |
| 2004 | 0.0  | 0.2 | 1.3 | 4.3 | 12.3 | 7.3 | 7.5  | 9.5  | 12.0 | 16.5 |

**Average Federal Tax Rates for Elderly Childless Households, by  
Comprehensive Household Income Quintile, 1979-2016**

| Year | Lowest Quintile | Second Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All Quintiles | 81st - 90th Percentiles | 91st - 95th Percentiles | 96th - 99th Percentiles | Top 1% |
|------|-----------------|-----------------|-----------------|-----------------|------------------|---------------|-------------------------|-------------------------|-------------------------|--------|
| 2005 | 0.0             | 0.1             | 1.3             | 4.4             | 12.3             | 7.6           | 7.3                     | 9.4                     | 12.5                    | 16.3   |
| 2006 | 0.0             | 0.1             | 1.3             | 4.5             | 12.3             | 7.8           | 7.7                     | 9.4                     | 12.6                    | 16.1   |
| 2007 | 0.0             | 0.2             | 1.5             | 4.8             | 12.8             | 8.4           | 7.8                     | 10.0                    | 13.0                    | 16.3   |
| 2008 | -1.7            | -1.1            | 0.1             | 3.5             | 12.5             | 7.0           | 6.9                     | 9.3                     | 13.1                    | 17.4   |
| 2009 | -0.2            | -0.1            | 0.7             | 3.6             | 11.7             | 6.7           | 6.8                     | 9.0                     | 11.8                    | 17.7   |
| 2010 | -0.3            | -0.2            | 0.8             | 3.9             | 12.0             | 7.2           | 7.1                     | 9.4                     | 12.8                    | 17.1   |
| 2011 | -0.1            | 0.1             | 1.1             | 4.5             | 12.7             | 7.7           | 7.7                     | 10.2                    | 13.2                    | 17.6   |
| 2012 | 0.0             | 0.2             | 1.4             | 4.7             | 13.0             | 8.5           | 7.8                     | 10.2                    | 13.6                    | 17.2   |
| 2013 | -0.2            | 0.1             | 1.6             | 4.8             | 13.7             | 8.8           | 8.0                     | 10.2                    | 13.5                    | 20.7   |
| 2014 | -0.3            | 0.1             | 1.6             | 5.1             | 14.3             | 9.4           | 8.0                     | 10.1                    | 13.9                    | 21.3   |
| 2015 | -0.5            | 0.0             | 1.8             | 5.3             | 14.6             | 9.5           | 8.4                     | 10.6                    | 14.1                    | 21.5   |
| 2016 | -0.5            | -0.1            | 1.7             | 5.3             | 14.3             | 9.2           | 8.4                     | 10.6                    | 14.2                    | 21.1   |

**Average Federal Tax Rates for Elderly Childless Households, by  
Comprehensive Household Income Quintile, 1979-2016**

| Year   | Lowest Quintile | Second Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All Quintiles | 81st - 90th Percentiles | 91st - 95th Percentiles | 96th - 99th Percentiles | Top 1% |
|--|-----------------|-----------------|-----------------|-----------------|------------------|---------------|-------------------------|-------------------------|-------------------------|--------|
| <b>Average Social Insurance Tax Rate (Percent)</b> |                 |                 |                 |                 |                  |               |                         |                         |                         |        |
| 1979   | 0.5             | 1.6             | 2.5             | 3.0             | 1.9              | 1.9           | 3.4                     | 3.5                     | 2.0                     | 0.5    |
| 1980   | 0.4             | 1.4             | 2.3             | 2.8             | 1.9              | 1.8           | 3.0                     | 3.0                     | 2.1                     | 0.5    |
| 1981   | 0.4             | 1.4             | 2.3             | 2.7             | 2.1              | 1.9           | 3.2                     | 3.0                     | 2.2                     | 0.7    |
| 1982   | 0.4             | 1.3             | 2.0             | 2.6             | 2.2              | 2.0           | 3.2                     | 3.1                     | 2.4                     | 0.8    |
| 1983   | 0.3             | 1.1             | 2.0             | 2.5             | 2.1              | 1.9           | 3.1                     | 3.1                     | 2.1                     | 0.8    |
| 1984   | 0.3             | 1.3             | 2.2             | 2.6             | 2.1              | 2.0           | 3.5                     | 3.1                     | 2.3                     | 0.7    |
| 1985   | 0.4             | 1.3             | 2.0             | 2.7             | 2.0              | 2.0           | 3.4                     | 3.3                     | 2.3                     | 0.8    |
| 1986   | 0.4             | 1.2             | 2.2             | 2.7             | 1.9              | 1.9           | 3.5                     | 3.0                     | 2.4                     | 0.6    |
| 1987   | 0.3             | 1.1             | 2.0             | 2.8             | 2.1              | 2.0           | 3.5                     | 3.1                     | 2.3                     | 0.7    |
| 1988   | 0.3             | 1.1             | 2.0             | 2.9             | 2.1              | 2.0           | 3.7                     | 3.2                     | 2.2                     | 0.6    |
| 1989   | 0.4             | 1.2             | 1.9             | 2.7             | 2.0              | 1.9           | 3.2                     | 2.9                     | 2.2                     | 0.7    |
| 1990   | 0.4             | 1.3             | 2.0             | 2.7             | 2.2              | 2.0           | 3.2                     | 3.1                     | 2.6                     | 0.7    |
| 1991   | 0.4             | 1.1             | 1.9             | 2.6             | 2.2              | 2.0           | 2.9                     | 3.2                     | 2.5                     | 1.0    |
| 1992   | 0.4             | 1.2             | 1.8             | 2.7             | 2.4              | 2.1           | 3.3                     | 2.9                     | 2.7                     | 1.0    |
| 1993   | 0.4             | 1.0             | 1.9             | 2.7             | 2.3              | 2.0           | 2.8                     | 3.2                     | 2.7                     | 1.0    |
| 1994   | 0.4             | 0.9             | 1.7             | 2.7             | 2.3              | 2.0           | 3.0                     | 3.0                     | 2.7                     | 1.2    |
| 1995   | 0.4             | 1.0             | 1.9             | 2.7             | 2.3              | 2.1           | 3.0                     | 3.0                     | 2.6                     | 1.1    |
| 1996   | 0.5             | 1.0             | 1.8             | 2.6             | 2.2              | 2.0           | 3.1                     | 3.0                     | 2.6                     | 1.0    |
| 1997   | 0.5             | 1.0             | 1.8             | 2.6             | 2.0              | 1.9           | 2.7                     | 3.0                     | 2.4                     | 0.9    |
| 1998   | 0.5             | 1.1             | 1.9             | 2.8             | 2.1              | 2.0           | 3.0                     | 3.0                     | 2.3                     | 0.9    |
| 1999   | 0.5             | 1.2             | 2.0             | 3.0             | 2.0              | 2.0           | 3.0                     | 2.9                     | 2.2                     | 1.0    |
| 2000   | 0.6             | 1.3             | 1.9             | 2.9             | 2.0              | 2.0           | 2.9                     | 3.0                     | 2.4                     | 0.9    |
| 2001   | 0.5             | 1.2             | 1.9             | 2.6             | 2.4              | 2.1           | 3.3                     | 3.4                     | 2.6                     | 1.0    |
| 2002   | 0.5             | 1.1             | 1.7             | 2.3             | 2.4              | 2.1           | 3.1                     | 3.2                     | 2.9                     | 1.1    |
| 2003   | 0.6             | 0.9             | 1.7             | 2.6             | 2.6              | 2.2           | 3.4                     | 3.9                     | 3.1                     | 1.1    |
| 2004   | 0.6             | 1.0             | 1.7             | 2.5             | 2.3              | 2.1           | 3.2                     | 3.6                     | 2.9                     | 0.9    |
| 2005   | 0.5             | 0.9             | 1.8             | 2.5             | 2.2              | 2.0           | 3.1                     | 3.4                     | 2.8                     | 0.8    |
| 2006   | 0.5             | 0.9             | 1.8             | 2.5             | 2.1              | 2.0           | 2.9                     | 3.2                     | 2.7                     | 0.8    |
| 2007   | 0.5             | 1.2             | 1.8             | 2.5             | 2.0              | 2.0           | 2.9                     | 3.1                     | 2.5                     | 0.7    |
| 2008   | 0.6             | 1.0             | 1.9             | 2.5             | 2.5              | 2.3           | 3.2                     | 3.7                     | 3.3                     | 1.1    |
| 2009   | 0.6             | 0.9             | 1.6             | 2.3             | 2.9              | 2.4           | 3.2                     | 3.9                     | 4.0                     | 1.4    |
| 2010   | 0.6             | 1.0             | 1.7             | 2.4             | 2.7              | 2.3           | 3.2                     | 3.6                     | 3.6                     | 1.2    |
| 2011   | 0.6             | 0.7             | 1.5             | 2.2             | 2.4              | 2.1           | 2.9                     | 3.3                     | 3.2                     | 1.1    |
| 2012   | 0.6             | 0.8             | 1.6             | 2.2             | 2.4              | 2.1           | 3.1                     | 3.4                     | 3.3                     | 0.9    |
| 2013   | 0.7             | 1.0             | 1.9             | 2.7             | 3.0              | 2.6           | 3.5                     | 4.1                     | 3.7                     | 1.4    |
| 2014   | 0.7             | 1.0             | 2.0             | 2.7             | 2.8              | 2.5           | 3.6                     | 3.9                     | 3.4                     | 1.2    |
| 2015   | 0.7             | 1.0             | 2.1             | 2.7             | 2.9              | 2.6           | 3.8                     | 4.2                     | 3.6                     | 1.3    |
| 2016   | 0.7             | 1.1             | 2.0             | 2.8             | 3.0              | 2.7           | 3.8                     | 4.2                     | 3.7                     | 1.4    |

**Average Corporate Income Tax Rate (Percent)**

|      |     |     |     |     |      |     |     |     |      |      |
|------|-----|-----|-----|-----|------|-----|-----|-----|------|------|
| 1979 | 1.1 | 2.7 | 4.8 | 5.8 | 10.6 | 6.9 | 6.9 | 7.2 | 10.4 | 14.2 |
| 1980 | 0.8 | 2.0 | 3.8 | 4.8 | 8.5  | 5.6 | 5.7 | 6.7 | 8.2  | 11.4 |
| 1981 | 0.5 | 1.4 | 2.9 | 3.7 | 6.5  | 4.3 | 4.3 | 4.9 | 6.5  | 8.7  |
| 1982 | 0.3 | 0.8 | 1.7 | 2.1 | 3.7  | 2.5 | 2.4 | 2.8 | 3.5  | 5.3  |
| 1983 | 0.4 | 1.0 | 2.1 | 2.7 | 4.8  | 3.3 | 3.2 | 3.7 | 4.8  | 6.5  |
| 1984 | 0.4 | 1.3 | 2.4 | 3.2 | 5.3  | 3.7 | 3.5 | 3.9 | 5.2  | 7.1  |
| 1985 | 0.4 | 1.2 | 2.2 | 2.7 | 4.8  | 3.3 | 3.2 | 3.4 | 4.6  | 6.2  |
| 1986 | 0.3 | 1.1 | 2.1 | 2.7 | 4.5  | 3.2 | 3.1 | 3.7 | 4.4  | 5.4  |
| 1987 | 0.5 | 1.2 | 2.6 | 3.4 | 6.4  | 4.2 | 4.0 | 4.7 | 6.3  | 8.7  |
| 1988 | 0.5 | 1.3 | 2.4 | 3.1 | 6.1  | 4.0 | 3.9 | 4.3 | 6.0  | 8.1  |
| 1989 | 0.5 | 1.2 | 2.3 | 3.0 | 5.9  | 3.9 | 3.7 | 4.6 | 5.7  | 8.0  |
| 1990 | 0.4 | 1.2 | 2.1 | 2.8 | 5.5  | 3.6 | 3.5 | 4.2 | 5.2  | 7.7  |
| 1991 | 0.4 | 1.1 | 2.0 | 2.6 | 5.5  | 3.5 | 3.5 | 4.0 | 5.4  | 8.0  |
| 1992 | 0.4 | 1.0 | 1.9 | 2.6 | 5.5  | 3.5 | 3.1 | 4.1 | 5.4  | 8.3  |
| 1993 | 0.5 | 1.2 | 2.2 | 3.0 | 6.9  | 4.3 | 4.0 | 4.9 | 6.7  | 10.4 |
| 1994 | 0.5 | 1.0 | 2.3 | 3.1 | 7.2  | 4.4 | 3.9 | 5.2 | 6.6  | 11.1 |
| 1995 | 0.6 | 1.1 | 2.4 | 3.3 | 7.5  | 4.7 | 4.2 | 5.6 | 7.2  | 11.4 |
| 1996 | 0.5 | 1.0 | 2.3 | 3.3 | 7.3  | 4.8 | 4.0 | 5.4 | 6.9  | 10.7 |
| 1997 | 0.4 | 1.0 | 2.2 | 3.1 | 7.0  | 4.6 | 4.1 | 5.1 | 6.7  | 9.9  |
| 1998 | 0.4 | 0.9 | 2.1 | 2.6 | 6.1  | 4.1 | 3.6 | 4.4 | 5.9  | 8.7  |
| 1999 | 0.3 | 0.9 | 2.0 | 2.5 | 5.9  | 4.0 | 3.5 | 4.3 | 5.7  | 8.2  |
| 2000 | 0.4 | 0.9 | 1.9 | 2.4 | 5.4  | 3.7 | 3.1 | 4.0 | 5.2  | 7.6  |
| 2001 | 0.3 | 0.6 | 1.2 | 1.6 | 4.4  | 2.7 | 2.2 | 2.9 | 4.1  | 7.0  |
| 2002 | 0.2 | 0.5 | 1.0 | 1.4 | 4.3  | 2.6 | 1.9 | 2.6 | 3.8  | 7.3  |
| 2003 | 0.3 | 0.6 | 1.1 | 1.6 | 5.6  | 3.3 | 2.3 | 3.1 | 4.9  | 9.6  |
| 2004 | 0.5 | 0.6 | 1.1 | 1.7 | 6.2  | 3.8 | 2.5 | 3.5 | 5.4  | 10.0 |

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|------|-----------------|-----------------|-----------------|-----------------|------------------|---------------|-------------------------|-------------------------|-------------------------|--------|
| 2005 | 0.4             | 0.6             | 1.4             | 2.0             | 6.9              | 4.4           | 3.0                     | 4.0                     | 6.3                     | 10.7   |
| 2006 | 0.4             | 0.7             | 1.5             | 2.2             | 7.0              | 4.6           | 3.3                     | 4.4                     | 6.5                     | 10.7   |
| 2007 | 0.3             | 0.6             | 1.3             | 1.9             | 5.9              | 4.0           | 2.6                     | 3.6                     | 5.4                     | 8.7    |
| 2008 | 0.2             | 0.4             | 0.8             | 1.2             | 4.0              | 2.5           | 1.6                     | 2.2                     | 3.4                     | 7.0    |
| 2009 | 0.3             | 0.3             | 0.6             | 0.8             | 3.5              | 2.1           | 1.3                     | 1.7                     | 2.9                     | 7.0    |
| 2010 | 0.3             | 0.4             | 0.7             | 1.0             | 4.4              | 2.7           | 1.7                     | 2.3                     | 3.6                     | 8.6    |
| 2011 | 0.3             | 0.3             | 0.7             | 1.0             | 4.2              | 2.6           | 1.5                     | 2.1                     | 3.4                     | 8.1    |
| 2012 | 0.5             | 0.4             | 0.9             | 1.3             | 5.2              | 3.4           | 1.9                     | 2.6                     | 4.2                     | 9.0    |
| 2013 | 0.5             | 0.5             | 1.0             | 1.6             | 5.7              | 3.7           | 2.4                     | 3.5                     | 5.3                     | 9.9    |
| 2014 | 0.5             | 0.5             | 1.0             | 1.6             | 5.9              | 3.9           | 2.5                     | 3.5                     | 5.5                     | 9.7    |
| 2015 | 0.4             | 0.5             | 1.0             | 1.5             | 5.4              | 3.6           | 2.3                     | 3.1                     | 5.1                     | 9.1    |
| 2016 | 0.4             | 0.5             | 1.0             | 1.4             | 5.4              | 3.5           | 2.1                     | 3.2                     | 5.0                     | 9.5    |

**Average Federal Tax Rates for Elderly Childless Households, by  
Comprehensive Household Income Quintile, 1979-2016**

| Year                                     | Lowest Quintile | Second Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All Quintiles | 81st - 90th Percentiles | 91st - 95th Percentiles | 96th - 99th Percentiles | Top 1% |
|--|-----------------|-----------------|-----------------|-----------------|------------------|---------------|-------------------------|-------------------------|-------------------------|--------|
| <b>Average Excise Tax Rate (Percent)</b> |                 |                 |                 |                 |                  |               |                         |                         |                         |        |
| 1979                                     | 1.0             | 0.9             | 0.9             | 0.9             | 0.7              | 0.8           | 0.9                     | 0.8                     | 0.7                     | 0.5    |
| 1980                                     | 0.8             | 0.8             | 0.8             | 0.8             | 0.6              | 0.7           | 0.8                     | 0.7                     | 0.6                     | 0.4    |
| 1981                                     | 0.7             | 0.7             | 0.7             | 0.7             | 0.5              | 0.6           | 0.7                     | 0.6                     | 0.5                     | 0.3    |
| 1982                                     | 0.7             | 0.7             | 0.7             | 0.7             | 0.5              | 0.6           | 0.6                     | 0.6                     | 0.5                     | 0.3    |
| 1983                                     | 0.9             | 0.9             | 0.9             | 0.8             | 0.6              | 0.7           | 0.7                     | 0.6                     | 0.6                     | 0.4    |
| 1984                                     | 1.1             | 1.1             | 1.0             | 0.9             | 0.5              | 0.8           | 0.8                     | 0.7                     | 0.6                     | 0.3    |
| 1985                                     | 1.1             | 1.1             | 1.0             | 0.9             | 0.5              | 0.8           | 0.8                     | 0.7                     | 0.6                     | 0.3    |
| 1986                                     | 1.0             | 1.0             | 1.0             | 0.8             | 0.6              | 0.8           | 0.7                     | 0.7                     | 0.7                     | 0.4    |
| 1987                                     | 1.1             | 1.0             | 1.0             | 0.8             | 0.6              | 0.8           | 0.7                     | 0.7                     | 0.7                     | 0.4    |
| 1988                                     | 1.0             | 1.0             | 0.9             | 0.8             | 0.6              | 0.8           | 0.7                     | 0.7                     | 0.6                     | 0.4    |
| 1989                                     | 0.9             | 0.9             | 0.9             | 0.8             | 0.5              | 0.7           | 0.7                     | 0.7                     | 0.5                     | 0.3    |
| 1990                                     | 0.9             | 0.9             | 0.9             | 0.8             | 0.5              | 0.7           | 0.7                     | 0.7                     | 0.5                     | 0.3    |
| 1991                                     | 1.0             | 1.1             | 1.0             | 0.9             | 0.6              | 0.8           | 0.8                     | 0.8                     | 0.6                     | 0.4    |
| 1992                                     | 1.2             | 1.1             | 1.1             | 0.9             | 0.6              | 0.9           | 0.9                     | 0.8                     | 0.7                     | 0.4    |
| 1993                                     | 1.2             | 1.1             | 1.1             | 1.0             | 0.7              | 0.9           | 0.9                     | 0.8                     | 0.7                     | 0.4    |
| 1994                                     | 1.2             | 1.3             | 1.2             | 1.1             | 0.7              | 1.0           | 1.0                     | 0.8                     | 0.7                     | 0.3    |
| 1995                                     | 1.2             | 1.2             | 1.1             | 1.0             | 0.7              | 0.9           | 0.9                     | 0.8                     | 0.6                     | 0.3    |
| 1996                                     | 1.2             | 1.1             | 1.1             | 0.9             | 0.6              | 0.8           | 0.8                     | 0.7                     | 0.6                     | 0.3    |
| 1997                                     | 1.2             | 1.1             | 1.1             | 1.0             | 0.6              | 0.8           | 0.9                     | 0.7                     | 0.6                     | 0.3    |
| 1998                                     | 1.2             | 1.2             | 1.1             | 1.0             | 0.6              | 0.9           | 0.9                     | 0.8                     | 0.7                     | 0.3    |
| 1999                                     | 1.2             | 1.2             | 1.1             | 1.0             | 0.6              | 0.8           | 0.9                     | 0.8                     | 0.7                     | 0.3    |
| 2000                                     | 1.2             | 1.2             | 1.1             | 0.9             | 0.5              | 0.8           | 0.8                     | 0.7                     | 0.6                     | 0.3    |
| 2001                                     | 1.1             | 1.1             | 1.1             | 1.0             | 0.5              | 0.8           | 0.8                     | 0.6                     | 0.5                     | 0.3    |
| 2002                                     | 1.2             | 1.1             | 1.1             | 1.0             | 0.6              | 0.8           | 0.8                     | 0.7                     | 0.5                     | 0.3    |
| 2003                                     | 1.1             | 1.1             | 1.1             | 0.9             | 0.5              | 0.8           | 0.7                     | 0.7                     | 0.6                     | 0.3    |
| 2004                                     | 0.9             | 0.9             | 0.9             | 0.8             | 0.6              | 0.7           | 0.7                     | 0.7                     | 0.6                     | 0.3    |
| 2005                                     | 0.9             | 0.9             | 0.9             | 0.8             | 0.5              | 0.7           | 0.7                     | 0.6                     | 0.6                     | 0.3    |
| 2006                                     | 1.0             | 0.9             | 0.9             | 0.8             | 0.5              | 0.7           | 0.7                     | 0.6                     | 0.5                     | 0.3    |
| 2007                                     | 0.7             | 0.7             | 0.8             | 0.7             | 0.4              | 0.5           | 0.6                     | 0.5                     | 0.4                     | 0.2    |
| 2008                                     | 0.7             | 0.7             | 0.8             | 0.6             | 0.4              | 0.6           | 0.6                     | 0.5                     | 0.4                     | 0.2    |
| 2009                                     | 0.8             | 0.7             | 0.8             | 0.7             | 0.4              | 0.6           | 0.6                     | 0.5                     | 0.4                     | 0.2    |
| 2010                                     | 0.8             | 0.8             | 0.8             | 0.7             | 0.4              | 0.6           | 0.6                     | 0.5                     | 0.4                     | 0.2    |
| 2011                                     | 0.8             | 0.8             | 0.8             | 0.7             | 0.4              | 0.6           | 0.6                     | 0.5                     | 0.5                     | 0.2    |
| 2012                                     | 1.7             | 1.0             | 0.9             | 0.7             | 0.4              | 0.7           | 0.6                     | 0.6                     | 0.5                     | 0.2    |
| 2013                                     | 1.7             | 1.0             | 1.0             | 0.8             | 0.5              | 0.7           | 0.6                     | 0.6                     | 0.5                     | 0.2    |
| 2014                                     | 1.8             | 1.0             | 1.0             | 0.8             | 0.5              | 0.7           | 0.7                     | 0.6                     | 0.5                     | 0.2    |
| 2015                                     | 1.5             | 1.0             | 1.0             | 0.8             | 0.4              | 0.7           | 0.7                     | 0.6                     | 0.5                     | 0.2    |
| 2016                                     | 1.5             | 1.0             | 0.9             | 0.7             | 0.4              | 0.6           | 0.6                     | 0.6                     | 0.5                     | 0.2    |

Source: (1979-2011) Congressional Budget Office, <https://www.cbo.gov/publication/49440>; (2012-2016) CBO, The Distribution of Household Income Table Builder (2019)

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. An elderly childless household is headed by a person age 65 or older with no 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 employee 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.