

8-Aug-19

**Shares of Federal Tax Liabilities for Households with Children,  
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>Share of Total Federal Tax Liabilities (Percent)</b>										
1979	2.8	10.5	19.2	26.3	41.0	100.0	14.6	7.9	9.8	8.8
1980	2.8	10.4	19.4	26.4	41.0	100.0	14.9	8.0	9.6	8.4
1981	2.9	10.7	19.6	27.4	39.3	100.0	15.1	7.7	8.5	8.0
1982	3.1	10.6	19.8	27.6	38.8	100.0	15.2	7.6	8.7	7.3
1983	3.2	10.3	18.4	26.4	41.5	100.0	15.1	7.7	9.0	9.7
1984	3.6	10.6	18.4	25.6	41.7	100.0	14.7	7.8	9.2	10.1
1985	3.5	10.7	18.6	25.6	41.5	100.0	15.3	8.2	9.0	9.0
1986	3.2	10.1	17.6	24.6	44.4	100.0	14.5	7.9	9.5	12.5
1987	2.7	9.2	17.1	24.5	46.4	100.0	14.7	8.3	10.7	12.7
1988	2.5	9.3	17.3	24.4	46.3	100.0	14.7	8.0	10.7	13.0
1989	2.4	9.0	17.1	24.5	46.9	100.0	14.4	8.4	10.8	13.3
1990	2.9	10.3	17.4	24.6	44.6	100.0	14.8	8.1	10.9	10.8
1991	2.8	9.6	17.0	24.7	45.5	100.0	15.2	8.7	10.6	11.1
1992	2.6	9.0	16.4	24.1	47.7	100.0	15.0	8.6	11.5	12.6
1993	2.5	8.6	15.8	23.6	49.2	100.0	14.6	8.4	11.8	14.4
1994	2.0	8.3	15.8	23.4	50.4	100.0	14.9	8.7	11.9	14.8
1995	1.8	8.2	14.7	22.3	52.9	100.0	14.7	8.6	12.4	17.2
1996	1.7	8.1	14.7	22.2	53.2	100.0	13.9	8.6	12.6	18.0
1997	1.7	8.0	14.4	21.6	54.2	100.0	13.8	8.7	13.2	18.5
1998	1.6	7.5	13.5	21.1	56.2	100.0	13.7	8.7	13.7	20.1
1999	1.5	7.2	13.0	20.3	57.9	100.0	13.6	8.8	13.7	21.8
2000	1.6	6.6	12.1	19.5	60.2	100.0	13.5	9.0	13.7	24.0
2001	1.3	6.8	12.7	19.9	59.1	100.0	14.5	9.5	13.7	21.5
2002	1.2	6.6	12.7	20.4	58.8	100.0	14.7	10.1	13.8	20.2
2003	1.2	6.2	12.4	20.1	60.0	100.0	14.1	10.0	14.2	21.8
2004	1.0	5.9	12.1	19.0	61.7	100.0	14.0	9.7	14.8	23.3
2005	1.0	5.8	11.5	18.5	63.0	100.0	13.3	9.3	15.9	24.6
2006	1.1	5.7	11.0	17.6	64.5	100.0	13.0	9.1	14.7	27.7
2007	0.9	6.0	10.9	17.4	64.7	100.0	12.7	8.8	14.8	28.5
2008	-0.6	4.6	10.5	18.4	66.9	100.0	14.1	10.4	16.1	26.3
2009	-1.1	4.4	11.1	19.6	65.8	100.0	15.4	10.8	16.5	23.1
2010	-0.9	4.3	10.3	18.2	67.9	100.0	14.5	10.5	15.8	27.1
2011	-0.8	4.4	10.5	18.4	67.2	100.0	14.6	10.4	16.7	25.5
2012	-1.1	4.1	10.0	17.9	69.0	100.0	13.8	9.9	16.6	28.7
2013	-0.7	4.5	10.4	18.0	67.4	100.0	13.9	10.2	15.8	27.5
2014	-0.6	4.4	10.4	17.6	68.0	100.0	13.6	9.6	16.0	28.8
2015	-0.7	4.5	9.9	17.3	68.8	100.0	13.2	9.9	16.2	29.5
2016	-0.6	4.8	10.5	17.9	67.2	100.0	13.7	10.2	17.0	26.3

**Share of Individual Income Tax Liabilities (Percent)**

1979	-0.3	6.3	16.1	26.1	51.8	100.0	16.5	9.6	13.5	12.2
1980	-0.1	6.4	16.3	26.1	51.2	100.0	16.6	9.8	13.0	11.8
1981	0.2	6.9	16.5	26.9	49.5	100.0	16.8	9.4	11.8	11.5
1982	0.2	6.6	16.6	26.9	49.7	100.0	16.8	9.2	12.4	11.3
1983	0.1	6.1	15.0	25.2	53.6	100.0	16.3	9.3	12.6	15.4
1984	0.4	6.4	14.9	24.3	54.0	100.0	15.7	9.2	12.9	16.2
1985	0.3	6.4	14.9	24.4	54.1	100.0	16.7	10.0	12.7	14.8
1986	0.2	5.9	13.5	22.3	58.0	100.0	15.1	9.2	13.4	20.4
1987	-0.7	4.7	12.5	21.7	61.8	100.0	15.5	10.0	15.3	21.0
1988	-1.3	4.5	12.6	21.7	62.5	100.0	15.5	9.7	15.5	21.8
1989	-1.8	4.1	12.5	21.9	63.3	100.0	15.4	10.1	15.7	22.2
1990	-1.2	5.4	13.1	22.4	60.3	100.0	15.9	9.9	16.1	18.4
1991	-2.0	4.5	12.9	22.3	62.3	100.0	16.4	10.6	15.6	19.6
1992	-2.4	3.7	12.0	21.5	65.1	100.0	15.9	10.4	16.7	22.1
1993	-2.4	3.2	11.2	20.7	67.4	100.0	15.4	10.1	17.0	24.9
1994	-4.0	2.5	11.3	20.7	69.5	100.0	16.0	10.7	17.4	25.4
1995	-4.6	2.4	10.1	19.2	72.8	100.0	15.4	10.3	18.2	29.0
1996	-5.0	2.1	10.0	19.1	73.9	100.0	14.5	10.4	18.6	30.4
1997	-5.0	2.3	9.8	18.3	74.6	100.0	14.3	10.3	19.4	30.6
1998	-5.4	1.2	8.0	17.2	79.0	100.0	14.1	10.6	20.4	33.9
1999	-4.8	1.2	7.4	15.9	80.3	100.0	13.7	10.5	19.8	36.3
2000	-3.7	0.9	6.6	14.8	81.5	100.0	13.1	10.3	19.2	38.9
2001	-5.7	-0.5	6.1	15.2	84.9	100.0	14.7	11.6	20.8	37.9
2002	-6.5	-1.2	6.1	15.8	85.8	100.0	15.1	12.5	21.3	36.9
2003	-7.7	-3.4	4.7	15.0	91.5	100.0	14.7	12.8	23.2	40.7
2004	-7.1	-2.7	4.7	13.8	91.2	100.0	14.3	12.0	23.6	41.3
2005	-7.4	-2.9	4.4	13.4	92.5	100.0	13.5	11.6	25.4	42.0

**Shares of Federal Tax Liabilities for Households with Children,  
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%
2006	-7.0	-2.5	4.2	12.7	92.6	100.0	13.0	11.2	22.8	45.7
2007	-7.1	-1.9	4.4	12.3	92.3	100.0	12.4	10.5	22.4	47.0
2008	-12.6	-6.9	1.2	12.2	106.1	100.0	14.6	13.8	27.5	50.2
2009	-15.4	-9.0	1.6	13.9	109.1	100.0	16.8	14.9	29.6	47.7
2010	-13.7	-7.1	1.9	13.0	106.0	100.0	15.3	14.0	26.8	49.9
2011	-11.1	-4.9	3.7	14.4	97.9	100.0	15.6	13.3	26.5	42.6
2012	-10.3	-4.2	3.5	13.3	97.6	100.0	14.0	12.1	25.5	46.0
2013	-10.0	-3.6	3.8	13.2	96.6	100.0	14.0	12.3	24.1	46.3
2014	-9.3	-3.7	3.6	12.7	96.7	100.0	13.5	11.4	24.1	47.7
2015	-9.2	-3.0	3.6	12.5	96.2	100.0	13.0	11.5	24.0	47.6
2016	-9.5	-2.9	4.1	13.4	94.8	100.0	13.9	12.3	25.7	43.0

**Shares of Federal Tax Liabilities for Households with Children,  
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>Share of Social Insurance Tax Liabilities (Percent)</b>										
1979	6.0	16.1	25.1	29.4	23.5	100.0	13.3	5.6	3.8	0.8
1980	5.9	15.7	24.9	29.2	24.3	100.0	13.7	5.7	4.0	1.0
1981	5.9	15.7	24.6	29.8	24.1	100.0	13.7	5.7	3.7	1.0
1982	5.7	15.1	24.1	29.6	25.4	100.0	14.0	5.9	4.3	1.2
1983	5.7	14.7	22.9	29.3	27.1	100.0	14.6	6.3	4.8	1.4
1984	5.9	14.8	22.9	28.7	27.6	100.0	14.5	6.6	5.1	1.4
1985	5.7	14.7	23.0	28.5	27.8	100.0	14.9	6.7	4.9	1.3
1986	5.6	14.7	22.9	28.9	27.8	100.0	14.9	6.7	4.9	1.3
1987	5.4	13.9	22.7	29.3	28.6	100.0	14.9	6.8	5.3	1.6
1988	5.5	14.0	23.0	29.1	28.2	100.0	14.8	6.7	5.3	1.4
1989	5.7	13.9	22.6	29.1	28.5	100.0	14.5	6.8	5.6	1.6
1990	6.1	14.8	22.3	28.3	28.4	100.0	14.6	6.7	5.5	1.6
1991	6.1	13.9	21.3	28.2	30.3	100.0	15.0	7.3	6.1	1.9
1992	6.1	13.6	21.3	28.2	30.7	100.0	15.3	7.3	6.5	1.7
1993	6.1	13.2	21.0	28.1	31.5	100.0	15.1	7.3	7.1	2.0
1994	6.0	13.0	20.7	27.6	32.6	100.0	15.2	7.4	7.1	2.9
1995	6.6	13.4	20.0	27.1	32.8	100.0	15.5	7.5	7.0	2.8
1996	6.8	13.5	20.2	27.5	31.8	100.0	14.6	7.5	6.9	2.9
1997	7.0	13.5	20.1	27.0	32.3	100.0	14.7	7.5	7.2	2.9
1998	7.3	13.5	19.8	26.9	32.5	100.0	14.6	7.5	7.3	3.2
1999	7.0	13.4	19.8	26.8	32.9	100.0	14.8	7.6	7.2	3.3
2000	6.7	12.9	19.2	26.7	34.4	100.0	15.2	8.0	7.6	3.7
2001	6.9	13.3	19.4	25.8	34.4	100.0	15.4	8.2	7.3	3.5
2002	6.9	13.0	19.0	25.8	35.2	100.0	15.5	8.7	7.6	3.4
2003	6.9	13.1	19.0	25.9	35.0	100.0	15.1	8.6	7.8	3.5
2004	6.8	12.8	19.2	25.4	35.6	100.0	15.5	8.6	8.0	3.5
2005	7.2	13.2	19.0	25.5	34.9	100.0	14.9	8.3	8.3	3.4
2006	7.4	13.2	18.8	25.1	35.3	100.0	15.2	8.3	8.0	3.8
2007	7.9	13.9	18.7	24.9	34.6	100.0	14.7	8.0	7.9	4.0
2008	7.4	13.0	18.2	25.0	36.1	100.0	15.2	8.7	8.3	3.9
2009	7.1	12.7	17.7	24.9	37.4	100.0	15.7	9.0	8.8	3.9
2010	7.4	12.6	17.5	24.4	37.9	100.0	15.8	9.2	8.7	4.1
2011	7.3	12.5	17.6	24.5	37.9	100.0	15.6	8.9	9.0	4.3
2012	6.8	12.2	17.5	25.1	38.2	100.0	15.6	8.9	9.2	4.6
2013	6.8	12.0	17.4	24.8	38.8	100.0	15.6	9.4	9.1	4.8
2014	6.7	12.2	18.0	24.6	38.3	100.0	15.6	8.8	9.3	4.6
2015	7.0	12.1	17.3	24.5	38.8	100.0	15.2	9.1	9.5	5.0
2016	7.0	12.3	17.7	24.3	38.5	100.0	15.2	9.2	9.6	4.5

<b>Share of Corporate Income Tax Liabilities (Percent)</b>										
1979	3.2	8.2	13.0	18.4	56.6	100.0	12.3	8.4	14.5	21.4
1980	3.5	8.1	13.4	18.4	55.8	100.0	12.2	8.2	14.0	21.5
1981	3.5	8.4	13.4	18.7	55.1	100.0	12.2	7.6	12.3	23.1
1982	3.9	8.5	13.5	18.9	54.2	100.0	12.0	7.0	12.5	22.6
1983	3.3	8.0	12.2	17.8	57.7	100.0	11.6	7.0	13.1	26.1
1984	3.3	7.6	12.4	17.1	58.4	100.0	11.5	7.4	13.2	26.4
1985	3.2	7.8	12.0	16.8	59.3	100.0	11.5	8.1	14.2	25.5
1986	2.9	6.8	10.6	15.2	63.7	100.0	10.5	7.5	14.1	31.7
1987	2.7	6.6	11.0	16.1	62.3	100.0	10.8	7.8	15.8	27.9
1988	2.7	6.5	10.9	15.6	62.9	100.0	10.5	7.2	15.3	29.9
1989	2.8	6.2	10.5	14.9	64.1	100.0	10.4	7.8	14.6	31.2
1990	3.2	7.3	11.2	16.1	60.9	100.0	10.9	7.7	15.8	26.4
1991	3.5	7.4	11.8	16.9	58.4	100.0	11.5	7.9	13.1	25.9
1992	3.1	6.6	10.1	14.8	64.2	100.0	10.2	7.7	16.0	30.2
1993	3.2	6.7	10.4	15.5	62.7	100.0	10.6	7.3	13.5	31.3
1994	3.3	6.6	10.5	15.4	63.0	100.0	10.7	7.6	13.4	31.4
1995	3.2	6.2	9.4	14.1	66.3	100.0	10.0	7.1	13.7	35.4
1996	3.2	6.3	9.7	13.9	66.2	100.0	9.8	7.2	13.9	35.3
1997	3.1	5.9	9.3	13.8	67.2	100.0	9.8	7.3	14.2	35.9
1998	3.1	5.7	8.8	13.3	68.5	100.0	9.0	6.9	14.3	38.3
1999	2.9	5.7	8.4	12.8	69.7	100.0	9.1	7.2	14.2	39.2
2000	2.6	5.1	7.9	12.2	71.6	100.0	9.1	7.2	13.8	41.5
2001	2.7	5.1	8.0	11.7	71.4	100.0	8.5	6.9	13.4	42.7
2002	2.7	5.2	7.8	11.8	71.4	100.0	8.8	7.4	13.4	41.9
2003	2.5	4.8	7.4	11.1	73.2	100.0	8.4	6.9	13.4	44.5
2004	2.4	4.5	7.3	10.7	74.2	100.0	8.2	6.9	13.8	45.3
2005	2.5	4.6	7.2	10.8	74.2	100.0	8.1	6.5	14.9	44.6

**Shares of Federal Tax Liabilities for Households with Children,  
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%
2006	2.4	4.4	6.8	10.1	75.7	100.0	7.9	6.4	13.1	48.3
2007	2.5	4.6	6.8	10.0	75.4	100.0	7.5	6.2	13.0	48.7
2008	2.5	4.3	6.4	9.8	75.4	100.0	7.6	6.1	12.6	49.1
2009	2.6	4.5	6.7	10.7	74.0	100.0	8.2	6.5	12.5	46.8
2010	2.3	3.9	5.9	9.2	77.3	100.0	7.2	5.7	11.4	53.0
2011	2.4	4.1	6.3	9.7	76.1	100.0	7.9	6.3	12.5	49.5
2012	2.0	4.2	6.3	9.8	76.6	100.0	7.1	5.5	10.4	53.6
2013	2.1	4.2	6.8	10.3	74.9	100.0	8.2	6.2	11.6	48.8
2014	2.1	4.2	6.9	10.0	75.5	100.0	7.6	6.0	11.7	50.2
2015	2.0	4.1	6.4	9.7	76.6	100.0	7.4	6.3	11.1	51.8

**Shares of Federal Tax Liabilities for Households with Children,  
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%
2016	2.2	4.3	6.8	10.2	75.2	100	8.1	6.3	12.1	48.7

**Share of Federal Excise Tax Liabilities (Percent)**

1979	11.0	17.8	22.5	24.1	24.0	100.0	11.0	5.3	5.3	2.4
1980	11.2	17.8	22.4	23.5	24.2	100.0	10.9	5.3	5.3	2.7
1981	11.3	18.0	22.4	23.9	23.4	100.0	11.0	5.1	4.5	2.9
1982	11.9	18.1	22.7	24.2	22.5	100.0	10.9	4.9	4.4	2.3
1983	14.5	17.9	20.8	22.7	23.5	100.0	10.8	4.8	4.7	3.2
1984	14.8	17.8	20.1	22.0	24.7	100.0	10.6	5.1	5.2	3.8
1985	14.2	18.0	20.0	22.2	25.1	100.0	10.9	5.2	4.9	4.1
1986	13.1	17.8	20.6	22.0	26.0	100.0	11.3	5.5	5.3	4.0
1987	12.6	16.9	20.8	22.8	26.3	100.0	11.3	5.8	5.3	3.8
1988	12.3	17.4	21.1	22.6	26.2	100.0	11.6	5.7	5.4	3.5
1989	12.9	16.9	20.7	23.1	26.1	100.0	11.6	5.9	5.3	3.2
1990	13.2	18.0	20.5	22.5	25.5	100.0	11.2	5.5	5.8	3.1
1991	13.9	17.8	20.6	22.5	24.9	100.0	10.7	5.5	5.4	3.3
1992	13.5	18.1	20.1	22.5	25.5	100.0	11.1	5.6	5.6	3.3
1993	14.8	18.1	19.7	21.9	25.0	100.0	10.6	5.5	5.7	3.2
1994	14.8	17.5	20.0	22.1	25.1	100.0	10.8	5.8	5.5	3.0
1995	14.5	17.9	19.5	21.8	25.8	100.0	11.6	5.5	5.6	3.1
1996	15.4	19.5	19.6	21.1	24.0	100.0	10.5	5.5	5.1	2.9
1997	16.2	18.8	19.2	20.5	25.0	100.0	10.2	5.8	5.8	3.2
1998	16.0	18.3	19.5	21.1	24.8	100.0	10.8	5.5	5.5	3.1
1999	15.1	18.0	19.2	21.1	26.3	100.0	11.3	5.8	6.2	3.0
2000	13.9	17.2	18.8	22.0	27.9	100.0	12.1	6.4	6.3	3.2
2001	14.4	18.0	19.2	20.9	27.4	100.0	11.4	6.2	6.1	3.7
2002	15.1	18.2	19.6	21.2	25.6	100.0	10.8	6.2	5.6	3.0
2003	15.2	18.3	19.5	21.4	25.4	100.0	10.7	5.9	5.6	3.2
2004	13.5	17.8	19.7	21.6	27.3	100.0	11.5	6.1	6.2	3.6
2005	15.6	18.0	18.9	21.0	26.3	100.0	10.9	5.6	6.1	3.8
2006	16.7	18.0	18.7	20.1	26.3	100.0	10.6	5.7	6.0	4.0
2007	15.1	18.1	19.1	20.7	26.7	100.0	11.1	5.9	5.9	3.8
2008	15.2	18.1	18.6	19.8	28.1	100.0	11.0	6.3	6.2	4.6
2009	15.8	19.0	19.2	19.7	26.0	100.0	10.8	5.9	5.8	3.4
2010	17.0	18.7	18.9	18.7	26.4	100.0	10.5	5.8	5.8	4.3
2011	16.5	18.6	19.2	19.1	26.3	100.0	10.8	5.9	5.9	3.7
2012	17.4	17.4	18.5	19.2	27.2	100.0	10.7	5.9	6.2	4.4
2013	17.4	17.0	18.6	19.5	27.2	100.0	11.0	6.2	6.1	4.0
2014	15.6	16.9	19.4	20.3	27.6	100.0	11.5	6.1	6.1	3.9
2015	15.6	16.9	18.9	20.7	27.6	100.0	11.5	6.4	6.4	3.4
2016	15.5	17.1	18.7	20.5	28.1	100.0	11.5	6.4	6.6	3.6

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.

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.

Numbers in the data may not add up to totals because of rounding.