by Comprehensive Household Income Quintile, 1979-2016

| Year | Lowest Quintile | Second Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All <br> Quintiles | 81st - 90th Percentiles | 91st - 95th <br> Percentiles | 96th - 99th <br> Percentiles | Top 1\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1979 | 17.5 | 16.2 | 15.1 | 15.5 | 16.6 | 81.1 | 8.1 | 4.3 | 3.4 | 0.9 |
| 1980 | 17.6 | 16.4 | 15.4 | 15.8 | 17.0 | 82.6 | 8.3 | 4.3 | 3.5 | 0.9 |
| 1981 | 17.3 | 16.7 | 15.9 | 15.9 | 17.5 | 83.8 | 8.5 | 4.4 | 3.7 | 0.9 |
| 1982 | 16.9 | 16.8 | 16.0 | 16.2 | 17.8 | 84.3 | 8.7 | 4.5 | 3.7 | 0.9 |
| 1983 | 16.7 | 17.3 | 16.5 | 16.8 | 18.0 | 85.8 | 8.8 | 4.6 | 3.7 | 0.9 |
| 1984 | 17.8 | 17.4 | 16.6 | 17.0 | 17.9 | 87.2 | 8.8 | 4.5 | 3.7 | 0.9 |
| 1985 | 17.7 | 17.7 | 17.0 | 17.3 | 18.6 | 88.8 | 9.2 | 4.7 | 3.8 | 1.0 |
| 1986 | 18.0 | 18.0 | 17.4 | 17.5 | 18.6 | 89.9 | 9.1 | 4.7 | 3.8 | 1.0 |
| 1987 | 17.7 | 18.7 | 18.0 | 17.9 | 18.8 | 91.4 | 9.3 | 4.7 | 3.8 | 0.9 |
| 1988 | 17.9 | 19.1 | 18.1 | 18.4 | 19.1 | 93.1 | 9.5 | 4.8 | 3.9 | 1.0 |
| 1989 | 17.8 | 19.3 | 18.4 | 18.5 | 19.2 | 93.6 | 9.5 | 4.8 | 3.9 | 1.0 |
| 1990 | 18.2 | 19.2 | 18.4 | 18.8 | 19.7 | 94.6 | 9.7 | 5.0 | 4.0 | 1.0 |
| 1991 | 18.2 | 19.5 | 19.0 | 18.9 | 19.9 | 96.0 | 9.8 | 5.0 | 4.1 | 1.0 |
| 1992 | 17.8 | 19.9 | 19.1 | 19.0 | 20.1 | 96.3 | 9.9 | 5.1 | 4.1 | 1.0 |
| 1993 | 17.8 | 20.2 | 19.3 | 19.3 | 20.3 | 97.3 | 10.0 | 5.1 | 4.1 | 1.0 |
| 1994 | 18.3 | 20.5 | 19.8 | 19.6 | 20.4 | 99.1 | 10.0 | 5.2 | 4.2 | 1.0 |
| 1995 | 18.9 | 20.3 | 19.7 | 19.8 | 20.6 | 99.7 | 10.1 | 5.3 | 4.2 | 1.0 |
| 1996 | 18.9 | 20.8 | 20.0 | 20.1 | 21.0 | 101.1 | 10.3 | 5.3 | 4.3 | 1.1 |
| 1997 | 19.5 | 20.6 | 20.3 | 20.3 | 21.4 | 102.6 | 10.6 | 5.4 | 4.3 | 1.0 |
| 1998 | 20.0 | 20.7 | 20.7 | 20.6 | 21.6 | 104.0 | 10.7 | 5.5 | 4.3 | 1.0 |
| 1999 | 20.4 | 20.7 | 20.7 | 20.9 | 21.7 | 104.8 | 10.7 | 5.5 | 4.4 | 1.1 |
| 2000 | 21.0 | 21.6 | 21.5 | 21.5 | 22.3 | 108.3 | 11.0 | 5.6 | 4.6 | 1.1 |
| 2001 | 21.1 | 21.8 | 21.7 | 21.9 | 22.4 | 109.4 | 11.1 | 5.7 | 4.6 | 1.1 |
| 2002 | 21.3 | 22.5 | 22.1 | 22.2 | 22.7 | 111.4 | 11.2 | 5.7 | 4.7 | 1.1 |
| 2003 | 21.5 | 22.8 | 22.4 | 22.2 | 22.8 | 112.1 | 11.3 | 5.7 | 4.6 | 1.1 |
| 2004 | 21.8 | 23.2 | 22.5 | 22.3 | 22.9 | 113.3 | 11.3 | 5.8 | 4.6 | 1.1 |
| 2005 | 22.2 | 23.4 | 22.6 | 22.6 | 23.2 | 114.5 | 11.5 | 5.9 | 4.7 | 1.1 |
| 2006 | 21.8 | 23.8 | 23.4 | 23.1 | 23.6 | 116.1 | 11.7 | 6.0 | 4.8 | 1.1 |
| 2007 | 22.7 | 23.8 | 23.2 | 23.0 | 23.7 | 116.9 | 11.8 | 6.0 | 4.8 | 1.2 |
| 2008 | 22.5 | 24.1 | 23.4 | 23.1 | 23.5 | 117.3 | 11.6 | 6.0 | 4.8 | 1.1 |
| 2009 | 21.6 | 24.3 | 23.7 | 23.5 | 23.8 | 117.6 | 11.9 | 6.0 | 4.8 | 1.1 |
| 2010 | 22.2 | 24.6 | 24.0 | 23.6 | 23.8 | 118.7 | 11.9 | 6.0 | 4.8 | 1.1 |
| 2011 | 22.9 | 25.1 | 24.4 | 24.1 | 24.1 | 121.2 | 12.0 | 6.1 | 4.8 | 1.1 |
| 2012 | 23.0 | 25.2 | 24.8 | 24.4 | 24.6 | 122.5 | 12.3 | 6.2 | 4.9 | 1.2 |
| 2013 | 23.2 | 25.4 | 24.9 | 24.4 | 24.6 | 123.1 | 12.4 | 6.2 | 4.9 | 1.2 |
| 2014 | 23.7 | 26.0 | 24.8 | 24.7 | 24.9 | 124.7 | 12.4 | 6.4 | 5.0 | 1.2 |
| 2015 | 24.3 | 26.1 | 25.2 | 24.9 | 25.0 | 126.1 | 12.5 | 6.3 | 5.0 | 1.2 |
| 2016 | 24.9 | 26.1 | 25.1 | 25.0 | 24.9 | 126.5 | 12.5 | 6.3 | 4.9 | 1.2 |

Source: Congressional Budget Office, https://www.cbo.gov/publication/55413
Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income; * $=$ between -0.05 and 0.05 percent. Numbers in the data may not add up to totals because of rounding. Dollar amounts are rounded to the nearest hundred; 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

Average Before-Tax Income (2016 dollars) for All Households, by Comprehensive Household Income Quintile, 1979-2016

| Year | Lowest Quintile | Second Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All Quintiles | 81st - 90th <br> Percentiles | 91st - 95th <br> Percentiles | 96th - 99th <br> Percentiles | Top 1\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1979 | 15,500 | 37,100 | 56,900 | 77,300 | 146,600 | 66,000 | 100,500 | 124,200 | 179,800 | 563,200 |
| 1980 | 14,900 | 35,600 | 55,000 | 75,100 | 142,700 | 64,100 | 98,300 | 121,800 | 173,800 | 540,300 |
| 1981 | 14,700 | 35,300 | 54,700 | 76,000 | 142,200 | 64,300 | 98,100 | 122,000 | 172,100 | 537,900 |
| 1982 | 14,200 | 34,500 | 53,900 | 75,200 | 143,200 | 64,400 | 98,000 | 121,100 | 172,600 | 566,800 |
| 1983 | 13,600 | 33,700 | 53,200 | 74,900 | 148,400 | 65,100 | 99,200 | 124,400 | 177,900 | 621,400 |
| 1984 | 14,600 | 35,800 | 56,300 | 78,900 | 161,000 | 68,700 | 106,000 | 134,000 | 193,000 | 687,200 |
| 1985 | 14,500 | 35,800 | 56,400 | 79,200 | 162,700 | 69,800 | 104,900 | 133,400 | 195,100 | 736,100 |
| 1986 | 14,400 | 36,300 | 57,500 | 82,000 | 182,400 | 74,500 | 109,900 | 139,900 | 212,600 | 964,300 |
| 1987 | 13,800 | 35,400 | 57,200 | 82,500 | 172,300 | 72,100 | 110,900 | 142,400 | 210,700 | 772,800 |
| 1988 | 14,300 | 36,000 | 58,100 | 83,100 | 184,400 | 75,200 | 112,400 | 145,100 | 217,500 | 968,100 |
| 1989 | 15,000 | 36,300 | 58,700 | 84,100 | 184,000 | 75,700 | 114,100 | 147,500 | 221,700 | 900,900 |
| 1990 | 15,400 | 37,500 | 59,100 | 83,500 | 179,500 | 75,300 | 112,700 | 144,100 | 215,600 | 871,800 |
| 1991 | 15,500 | 36,600 | 58,000 | 82,700 | 173,600 | 73,500 | 111,000 | 143,100 | 211,800 | 784,300 |
| 1992 | 15,600 | 36,300 | 58,300 | 83,500 | 180,900 | 75,500 | 112,300 | 145,600 | 218,800 | 884,300 |
| 1993 | 15,600 | 36,400 | 58,500 | 84,200 | 181,100 | 75,800 | 113,800 | 147,100 | 220,900 | 850,000 |
| 1994 | 15,500 | 36,700 | 58,700 | 85,300 | 185,400 | 76,600 | 116,200 | 149,700 | 226,500 | 875,900 |
| 1995 | 16,700 | 38,600 | 60,800 | 87,100 | 194,200 | 79,900 | 119,400 | 153,900 | 238,300 | 972,400 |
| 1996 | 16,700 | 38,600 | 61,700 | 88,900 | 205,400 | 83,000 | 122,000 | 159,700 | 248,000 | 1,077,400 |
| 1997 | 17,600 | 40,000 | 63,000 | 91,000 | 218,200 | 86,800 | 124,900 | 165,900 | 264,400 | 1,244,100 |
| 1998 | 18,800 | 41,900 | 65,200 | 94,500 | 233,000 | 91,500 | 130,200 | 172,700 | 279,200 | 1,413,000 |
| 1999 | 19,500 | 43,400 | 67,100 | 97,000 | 248,200 | 95,900 | 135,400 | 179,800 | 292,600 | 1,542,200 |
| 2000 | 19,300 | 43,500 | 67,500 | 98,700 | 260,300 | 98,500 | 138,100 | 185,400 | 301,500 | 1,695,200 |
| 2001 | 19,000 | 42,900 | 67,200 | 97,500 | 237,400 | 93,100 | 136,700 | 179,900 | 284,500 | 1,355,200 |
| 2002 | 18,800 | 41,800 | 65,800 | 95,800 | 225,800 | 89,500 | 134,400 | 177,400 | 273,200 | 1,200,900 |
| 2003 | 18,500 | 41,400 | 65,700 | 97,100 | 233,600 | 91,000 | 136,300 | 181,000 | 282,300 | 1,278,400 |
| 2004 | 18,800 | 42,400 | 67,800 | 100,200 | 254,100 | 96,100 | 141,300 | 187,100 | 299,700 | 1,524,500 |
| 2005 | 19,300 | 42,800 | 69,000 | 101,900 | 275,600 | 101,300 | 144,200 | 194,500 | 323,300 | 1,842,000 |
| 2006 | 20,300 | 43,800 | 69,700 | 103,900 | 287,500 | 105,200 | 147,700 | 199,900 | 333,600 | 1,993,200 |
| 2007 | 21,600 | 45,900 | 72,200 | 106,700 | 298,600 | 108,500 | 150,700 | 205,100 | 344,500 | 2,099,900 |
| 2008 | 21,200 | 44,200 | 70,000 | 104,100 | 270,600 | 100,800 | 147,700 | 198,300 | 318,800 | 1,715,100 |
| 2009 | 20,300 | 42,900 | 68,400 | 101,700 | 245,100 | 94,800 | 144,200 | 192,700 | 299,400 | 1,338,600 |
| 2010 | 19,800 | 42,300 | 67,700 | 101,200 | 256,400 | 96,400 | 144,300 | 194,200 | 308,000 | 1,536,900 |
| 2011 | 20,100 | 42,100 | 67,100 | 101,100 | 259,000 | 96,300 | 145,700 | 197,000 | 315,100 | 1,536,600 |
| 2012 | 19,200 | 41,800 | 67,100 | 101,800 | 279,600 | 100,800 | 146,800 | 200,000 | 329,900 | 1,897,800 |
| 2013 | 19,900 | 42,600 | 68,300 | 104,100 | 269,700 | 99,600 | 149,500 | 205,500 | 333,700 | 1,597,200 |
| 2014 | 19,400 | 42,700 | 69,600 | 105,800 | 285,100 | 103,100 | 153,200 | 209,200 | 346,600 | 1,797,400 |
| 2015 | 20,500 | 44,600 | 72,000 | 109,300 | 295,100 | 106,200 | 158,700 | 216,700 | 359,700 | 1,876,500 |
| 2016 | 20,600 | 45,300 | 72,500 | 109,600 | 291,200 | 105,500 | 159,600 | 218,300 | 359,500 | 1,788,800 |

Source: Congressional Budget Office, https://www.cbo.gov/publication/55413
Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income; * = between -0.05 and 0.05 percent.
Numbers in the data may not add up to totals because of rounding. Dollar amounts are rounded to the nearest hundred; 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.

## Average After-Tax Income (2016 dollars) for All 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 <br> Percentiles | 96th - 99th Percentiles | Top 1\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1979 | 19,000 | 32,500 | 46,500 | 60,800 | 107,000 | 52,600 | 76,900 | 93,000 | 131,100 | 365,900 |
| 1980 | 18,800 | 31,300 | 45,000 | 59,000 | 104,400 | 51,200 | 74,900 | 90,800 | 126,300 | 361,800 |
| 1981 | 18,700 | 31,100 | 44,500 | 59,300 | 104,500 | 51,300 | 74,300 | 90,600 | 125,400 | 374,100 |
| 1982 | 18,500 | 30,700 | 44,500 | 59,900 | 108,700 | 52,500 | 76,000 | 92,500 | 130,400 | 415,200 |
| 1983 | 18,100 | 30,000 | 44,200 | 60,000 | 113,500 | 53,200 | 77,400 | 96,100 | 136,100 | 455,200 |
| 1984 | 18,500 | 31,500 | 46,500 | 63,100 | 122,900 | 55,900 | 82,600 | 103,400 | 147,800 | 501,600 |
| 1985 | 18,800 | 31,400 | 46,500 | 63,200 | 124,300 | 56,800 | 81,700 | 102,500 | 149,100 | 544,500 |
| 1986 | 18,800 | 31,900 | 47,500 | 65,300 | 139,700 | 60,500 | 85,300 | 107,300 | 162,800 | 726,700 |
| 1987 | 18,700 | 31,400 | 47,400 | 65,900 | 128,400 | 58,000 | 85,700 | 107,700 | 156,200 | 540,800 |
| 1988 | 19,300 | 31,700 | 48,000 | 66,000 | 137,800 | 60,300 | 86,600 | 109,800 | 162,200 | 691,200 |
| 1989 | 20,300 | 32,300 | 48,500 | 66,900 | 138,100 | 61,000 | 88,100 | 111,900 | 165,700 | 649,700 |
| 1990 | 21,100 | 33,200 | 48,900 | 66,400 | 135,000 | 60,900 | 87,000 | 109,600 | 161,400 | 630,100 |
| 1991 | 21,900 | 32,900 | 48,300 | 66,000 | 130,100 | 59,800 | 85,900 | 108,500 | 158,000 | 557,700 |
| 1992 | 22,700 | 33,200 | 48,700 | 67,000 | 135,200 | 61,500 | 87,100 | 110,700 | 163,000 | 622,700 |
| 1993 | 23,400 | 33,500 | 49,000 | 67,600 | 133,400 | 61,500 | 88,200 | 111,500 | 162,600 | 568,100 |
| 1994 | 23,600 | 34,000 | 49,100 | 68,100 | 135,500 | 62,000 | 89,700 | 112,800 | 166,200 | 574,600 |
| 1995 | 24,700 | 35,700 | 50,900 | 69,600 | 141,100 | 64,400 | 91,900 | 115,500 | 173,700 | 633,700 |
| 1996 | 24,600 | 35,600 | 51,700 | 71,000 | 148,800 | 66,500 | 94,000 | 119,900 | 180,200 | 702,400 |
| 1997 | 24,900 | 36,700 | 52,400 | 72,700 | 158,100 | 69,200 | 95,900 | 124,300 | 191,800 | 823,800 |
| 1998 | 26,200 | 38,900 | 54,700 | 75,600 | 169,600 | 73,300 | 100,100 | 129,500 | 203,000 | 955,200 |
| 1999 | 26,500 | 40,000 | 56,400 | 77,500 | 179,500 | 76,300 | 103,600 | 134,100 | 211,000 | 1,039,400 |
| 2000 | 26,500 | 40,300 | 57,000 | 78,900 | 188,300 | 78,500 | 105,800 | 138,400 | 217,500 | 1,148,400 |
| 2001 | 26,900 | 41,000 | 57,800 | 79,300 | 174,600 | 75,900 | 106,300 | 136,100 | 208,800 | 921,500 |
| 2002 | 27,400 | 40,600 | 57,300 | 78,800 | 167,800 | 74,000 | 105,500 | 135,500 | 202,200 | 818,100 |
| 2003 | 27,600 | 41,000 | 57,900 | 80,600 | 176,200 | 76,200 | 108,500 | 140,400 | 211,900 | 891,200 |
| 2004 | 28,200 | 42,100 | 59,700 | 83,100 | 190,900 | 80,100 | 112,300 | 144,600 | 224,000 | 1,068,000 |
| 2005 | 28,700 | 42,300 | 60,600 | 84,200 | 205,800 | 83,700 | 114,400 | 150,300 | 240,100 | 1,286,500 |
| 2006 | 29,300 | 43,300 | 61,100 | 85,800 | 214,700 | 86,700 | 117,100 | 154,200 | 247,500 | 1,399,400 |
| 2007 | 30,600 | 45,000 | 63,400 | 88,400 | 225,200 | 89,800 | 119,800 | 159,000 | 257,500 | 1,507,600 |
| 2008 | 31,500 | 45,500 | 63,400 | 88,400 | 207,000 | 85,800 | 119,800 | 155,600 | 240,800 | 1,234,600 |
| 2009 | 32,300 | 45,200 | 62,700 | 87,100 | 188,800 | 82,000 | 117,700 | 152,500 | 227,600 | 954,400 |
| 2010 | 32,300 | 44,700 | 61,900 | 86,300 | 195,600 | 82,900 | 117,100 | 152,700 | 232,100 | 1,088,100 |
| 2011 | 31,900 | 44,600 | 61,400 | 86,400 | 198,600 | 83,000 | 118,800 | 155,800 | 239,000 | 1,091,300 |
| 2012 | 31,200 | 44,300 | 61,300 | 86,700 | 213,300 | 86,100 | 119,300 | 157,400 | 248,500 | 1,356,600 |
| 2013 | 32,000 | 44,400 | 61,400 | 87,200 | 199,400 | 83,400 | 118,900 | 158,400 | 246,300 | 1,060,500 |
| 2014 | 33,100 | 45,300 | 62,800 | 88,500 | 209,700 | 86,400 | 121,700 | 160,900 | 254,600 | 1,194,100 |
| 2015 | 34,900 | 47,300 | 65,200 | 91,400 | 217,200 | 89,300 | 125,900 | 166,300 | 264,300 | 1,251,800 |
| 2016 | 35,000 | 48,000 | 65,900 | 91,700 | 214,900 | 89,000 | 126,800 | 167,700 | 264,100 | 1,193,900 |

Source: Congressional Budget Office, https://www.cbo.gov/publication/55413
Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income; * = between -0.05 and 0.05 percent. Numbers in the data may not add up to totals because of rounding. Dollar amounts are rounded to the nearest hundred; 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.

[^0]Share of Before-Tax Income for All Households, by Comprehensive Household Income Quintile, 1979-2016

| Year | Lowest Quintile | Second <br> Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All Quintiles | 81st - 90th Percentiles | 91st - 95th Percentiles | 96th - 99th Percentiles | Top 1\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1979 | 5.0 | 11.2 | 16.0 | 22.4 | 45.6 | 100.0 | 15.3 | 9.9 | 11.5 | 9.0 |
| 1980 | 4.9 | 11.0 | 16.0 | 22.4 | 46.0 | 100.0 | 15.4 | 10.0 | 11.6 | 9.0 |
| 1981 | 4.7 | 10.9 | 16.1 | 22.5 | 46.2 | 100.0 | 15.5 | 10.1 | 11.7 | 9.0 |
| 1982 | 4.4 | 10.7 | 15.9 | 22.5 | 47.0 | 100.0 | 15.7 | 10.1 | 11.7 | 9.5 |
| 1983 | 4.1 | 10.5 | 15.7 | 22.5 | 47.9 | 100.0 | 15.7 | 10.1 | 11.9 | 10.2 |
| 1984 | 4.3 | 10.4 | 15.6 | 22.4 | 48.0 | 100.0 | 15.5 | 10.1 | 11.8 | 10.6 |
| 1985 | 4.1 | 10.2 | 15.4 | 22.1 | 48.8 | 100.0 | 15.5 | 10.1 | 11.9 | 11.3 |
| 1986 | 3.9 | 9.7 | 14.9 | 21.4 | 50.8 | 100.0 | 15.0 | 9.9 | 12.1 | 13.8 |
| 1987 | 3.7 | 10.1 | 15.6 | 22.4 | 49.0 | 100.0 | 15.7 | 10.2 | 12.1 | 11.1 |
| 1988 | 3.7 | 9.8 | 15.1 | 21.8 | 50.4 | 100.0 | 15.3 | 9.9 | 12.0 | 13.2 |
| 1989 | 3.8 | 9.9 | 15.2 | 21.9 | 50.0 | 100.0 | 15.3 | 10.1 | 12.2 | 12.3 |
| 1990 | 3.9 | 10.1 | 15.2 | 22.0 | 49.5 | 100.0 | 15.3 | 10.1 | 12.2 | 12.0 |
| 1991 | 4.0 | 10.1 | 15.6 | 22.1 | 49.0 | 100.0 | 15.4 | 10.2 | 12.3 | 11.1 |
| 1992 | 3.8 | 9.9 | 15.3 | 21.9 | 49.9 | 100.0 | 15.3 | 10.1 | 12.4 | 12.1 |
| 1993 | 3.8 | 10.0 | 15.3 | 22.0 | 49.8 | 100.0 | 15.4 | 10.2 | 12.4 | 11.7 |
| 1994 | 3.7 | 9.9 | 15.3 | 22.0 | 49.8 | 100.0 | 15.4 | 10.2 | 12.4 | 11.8 |
| 1995 | 4.0 | 9.9 | 15.1 | 21.7 | 50.2 | 100.0 | 15.2 | 10.2 | 12.5 | 12.3 |
| 1996 | 3.8 | 9.6 | 14.7 | 21.3 | 51.3 | 100.0 | 15.0 | 10.1 | 12.6 | 13.6 |
| 1997 | 3.9 | 9.3 | 14.4 | 20.7 | 52.4 | 100.0 | 14.9 | 10.1 | 12.7 | 14.7 |
| 1998 | 4.0 | 9.1 | 14.2 | 20.5 | 52.9 | 100.0 | 14.7 | 10.0 | 12.7 | 15.5 |
| 1999 | 4.0 | 8.9 | 13.8 | 20.2 | 53.7 | 100.0 | 14.4 | 9.9 | 12.9 | 16.5 |
| 2000 | 3.8 | 8.8 | 13.6 | 19.9 | 54.4 | 100.0 | 14.3 | 9.8 | 12.9 | 17.5 |
| 2001 | 3.9 | 9.2 | 14.3 | 21.0 | 52.3 | 100.0 | 14.8 | 10.1 | 12.7 | 14.6 |
| 2002 | 4.0 | 9.4 | 14.6 | 21.3 | 51.4 | 100.0 | 15.1 | 10.2 | 12.8 | 13.3 |
| 2003 | 3.9 | 9.2 | 14.4 | 21.1 | 52.1 | 100.0 | 15.1 | 10.2 | 12.8 | 14.1 |
| 2004 | 3.8 | 9.0 | 14.0 | 20.5 | 53.4 | 100.0 | 14.7 | 10.0 | 12.7 | 16.0 |
| 2005 | 3.7 | 8.6 | 13.5 | 19.9 | 55.0 | 100.0 | 14.3 | 9.9 | 13.0 | 17.9 |
| 2006 | 3.6 | 8.5 | 13.3 | 19.6 | 55.6 | 100.0 | 14.1 | 9.8 | 13.1 | 18.6 |
| 2007 | 3.9 | 8.6 | 13.2 | 19.3 | 55.7 | 100.0 | 14.0 | 9.7 | 13.0 | 19.1 |
| 2008 | 4.0 | 9.0 | 13.9 | 20.4 | 53.9 | 100.0 | 14.6 | 10.0 | 12.9 | 16.4 |
| 2009 | 3.9 | 9.4 | 14.5 | 21.5 | 52.3 | 100.0 | 15.3 | 10.4 | 12.8 | 13.7 |
| 2010 | 3.9 | 9.2 | 14.2 | 20.8 | 53.2 | 100.0 | 14.9 | 10.2 | 12.8 | 15.3 |
| 2011 | 3.9 | 9.1 | 14.0 | 20.9 | 53.5 | 100.0 | 15.0 | 10.3 | 13.0 | 15.1 |
| 2012 | 3.6 | 8.5 | 13.5 | 20.1 | 55.6 | 100.0 | 14.6 | 10.1 | 13.1 | 17.8 |
| 2013 | 3.8 | 8.8 | 13.9 | 20.7 | 54.2 | 100.0 | 15.1 | 10.3 | 13.3 | 15.4 |
| 2014 | 3.6 | 8.6 | 13.4 | 20.3 | 55.3 | 100.0 | 14.8 | 10.3 | 13.5 | 16.7 |
| 2015 | 3.7 | 8.7 | 13.6 | 20.3 | 55.0 | 100.0 | 14.8 | 10.3 | 13.3 | 16.6 |
| 2016 | 3.8 | 8.9 | 13.6 | 20.5 | 54.4 | 100.0 | 14.9 | 10.3 | 13.3 | 15.8 |

Source: Congressional Budget Office, https://www.cbo.gov/publication/55413
Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income; * = between -0.05 and 0.05 percent. Numbers in the data may not add up to totals because of rounding. Dollar amounts are rounded to the nearest hundred; 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 $401(\mathrm{k})$ 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.

Share of After Tax Income for All Households, by Comprehensive Household Income Quintile, 1979-2016

| Year | Lowest Quintile | Second Quintile | Middle Quintile | Fourth Quintile | Highest Quintile | All Quintiles | 81st - 90th <br> Percentiles | 91st - 95th <br> Percentiles | 96th - 99th Percentiles | Top 1\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1979 | 7.8 | 12.3 | 16.4 | 22.1 | 41.8 | 100.0 | 14.6 | 9.3 | 10.5 | 7.4 |
| 1980 | 7.8 | 12.2 | 16.4 | 22.0 | 42.1 | 100.0 | 14.7 | 9.3 | 10.6 | 7.5 |
| 1981 | 7.5 | 12.1 | 16.4 | 22.0 | 42.6 | 100.0 | 14.7 | 9.4 | 10.7 | 7.8 |
| 1982 | 7.1 | 11.7 | 16.1 | 22.0 | 43.8 | 100.0 | 14.9 | 9.5 | 10.8 | 8.5 |
| 1983 | 6.6 | 11.3 | 16.0 | 22.0 | 44.7 | 100.0 | 14.9 | 9.6 | 11.1 | 9.1 |
| 1984 | 6.7 | 11.3 | 15.8 | 22.0 | 45.0 | 100.0 | 14.9 | 9.5 | 11.1 | 9.5 |
| 1985 | 6.6 | 11.0 | 15.7 | 21.7 | 45.9 | 100.0 | 14.8 | 9.6 | 11.2 | 10.3 |
| 1986 | 6.2 | 10.5 | 15.2 | 21.0 | 47.9 | 100.0 | 14.3 | 9.4 | 11.4 | 12.8 |
| 1987 | 6.2 | 11.1 | 16.0 | 22.2 | 45.4 | 100.0 | 15.0 | 9.6 | 11.2 | 9.6 |
| 1988 | 6.2 | 10.8 | 15.5 | 21.6 | 46.9 | 100.0 | 14.7 | 9.4 | 11.2 | 11.7 |
| 1989 | 6.3 | 10.9 | 15.6 | 21.6 | 46.5 | 100.0 | 14.7 | 9.5 | 11.4 | 11.0 |
| 1990 | 6.6 | 11.1 | 15.6 | 21.7 | 46.0 | 100.0 | 14.6 | 9.5 | 11.3 | 10.7 |
| 1991 | 7.0 | 11.2 | 16.0 | 21.8 | 45.2 | 100.0 | 14.7 | 9.5 | 11.3 | 9.7 |
| 1992 | 6.8 | 11.2 | 15.7 | 21.6 | 45.8 | 100.0 | 14.6 | 9.5 | 11.3 | 10.5 |
| 1993 | 7.0 | 11.3 | 15.8 | 21.8 | 45.2 | 100.0 | 14.7 | 9.6 | 11.3 | 9.7 |
| 1994 | 7.0 | 11.3 | 15.8 | 21.8 | 45.0 | 100.0 | 14.7 | 9.5 | 11.3 | 9.6 |
| 1995 | 7.3 | 11.3 | 15.6 | 21.5 | 45.3 | 100.0 | 14.5 | 9.5 | 11.4 | 9.9 |
| 1996 | 6.9 | 11.0 | 15.4 | 21.2 | 46.4 | 100.0 | 14.4 | 9.5 | 11.4 | 11.0 |
| 1997 | 6.8 | 10.7 | 15.0 | 20.8 | 47.6 | 100.0 | 14.3 | 9.5 | 11.6 | 12.2 |
| 1998 | 6.9 | 10.6 | 14.8 | 20.5 | 48.0 | 100.0 | 14.1 | 9.3 | 11.6 | 13.1 |
| 1999 | 6.7 | 10.4 | 14.6 | 20.2 | 48.8 | 100.0 | 13.9 | 9.3 | 11.7 | 13.9 |
| 2000 | 6.6 | 10.3 | 14.5 | 19.9 | 49.4 | 100.0 | 13.7 | 9.2 | 11.6 | 14.9 |
| 2001 | 6.8 | 10.8 | 15.1 | 20.9 | 47.2 | 100.0 | 14.2 | 9.4 | 11.5 | 12.2 |
| 2002 | 7.1 | 11.1 | 15.4 | 21.2 | 46.2 | 100.0 | 14.3 | 9.4 | 11.5 | 11.0 |
| 2003 | 7.0 | 10.9 | 15.2 | 20.9 | 47.0 | 100.0 | 14.4 | 9.4 | 11.4 | 11.7 |
| 2004 | 6.8 | 10.8 | 14.8 | 20.4 | 48.2 | 100.0 | 14.0 | 9.2 | 11.4 | 13.5 |
| 2005 | 6.6 | 10.3 | 14.3 | 19.8 | 49.7 | 100.0 | 13.7 | 9.2 | 11.7 | 15.1 |
| 2006 | 6.4 | 10.2 | 14.2 | 19.7 | 50.4 | 100.0 | 13.6 | 9.2 | 11.8 | 15.8 |
| 2007 | 6.6 | 10.2 | 14.0 | 19.3 | 50.8 | 100.0 | 13.4 | 9.1 | 11.7 | 16.6 |
| 2008 | 7.1 | 10.9 | 14.8 | 20.3 | 48.4 | 100.0 | 13.9 | 9.2 | 11.4 | 13.9 |
| 2009 | 7.2 | 11.4 | 15.4 | 21.2 | 46.5 | 100.0 | 14.5 | 9.5 | 11.3 | 11.3 |
| 2010 | 7.2 | 11.2 | 15.1 | 20.7 | 47.4 | 100.0 | 14.2 | 9.3 | 11.3 | 12.6 |
| 2011 | 7.3 | 11.1 | 14.9 | 20.7 | 47.6 | 100.0 | 14.2 | 9.5 | 11.5 | 12.5 |
| 2012 | 6.8 | 10.6 | 14.4 | 20.1 | 49.6 | 100.0 | 13.9 | 9.3 | 11.6 | 14.9 |
| 2013 | 7.2 | 11.0 | 14.9 | 20.7 | 47.8 | 100.0 | 14.4 | 9.5 | 11.7 | 12.2 |
| 2014 | 7.3 | 10.9 | 14.5 | 20.3 | 48.5 | 100.0 | 14.0 | 9.5 | 11.8 | 13.3 |
| 2015 | 7.5 | 11.0 | 14.6 | 20.2 | 48.2 | 100.0 | 13.9 | 9.4 | 11.7 | 13.2 |
| 2016 | 7.7 | 11.1 | 14.7 | 20.3 | 47.6 | 100.0 | 14.1 | 9.4 | 11.6 | 12.5 |

Source: Congressional Budget Office, https://www.cbo.gov/publication/55413
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