

Table T20-0033
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2017 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	44,680	26.2	-5.3	6.9	0.6	0.0	1.1	3.4
Second Quintile	37,240	21.9	-1.0	7.7	0.9	0.0	0.9	8.5
Middle Quintile	34,410	20.2	4.3	7.9	1.1	0.0	0.7	14.1
Fourth Quintile	28,710	16.9	7.6	8.3	1.4	0.0	0.7	18.0
Top Quintile	24,110	14.1	16.2	5.9	2.6	0.2	0.5	25.4
All	170,420	100.0	10.5	6.9	1.9	0.1	0.6	20.1
Addendum								
80-90	12,390	7.3	10.2	8.5	1.6	0.1	0.6	20.9
90-95	5,960	3.5	12.5	7.6	1.8	0.2	0.6	22.7
95-99	4,630	2.7	16.7	6.0	2.3	0.2	0.5	25.7
Top 1 Percent	1,130	0.7	23.9	2.2	4.2	0.4	0.3	31.1
Top 0.1 Percent	120	0.1	24.3	1.1	5.6	0.3	0.2	31.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$24,600; 40% \$49,600; 60% \$88,700; 80% \$161,300; 90% \$236,800; 95% \$336,600; 99% \$780,700; 99.9% \$3,306,600.

(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.

Table T20-0033
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2017 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	37,140	21.8	-10.0	7.9	0.6	0.0	1.2	-0.4
Second Quintile	34,720	20.4	-2.6	7.7	0.7	0.0	1.0	6.8
Middle Quintile	34,630	20.3	3.2	8.0	1.0	0.0	0.8	13.0
Fourth Quintile	32,190	18.9	7.2	8.4	1.3	0.0	0.7	17.5
Top Quintile	30,460	17.9	15.9	5.9	2.5	0.2	0.5	25.1
All	170,420	100.0	10.5	6.9	1.9	0.1	0.6	20.1
Addendum								
80-90	15,620	9.2	10.3	8.3	1.5	0.0	0.6	20.8
90-95	7,570	4.4	12.6	7.6	1.8	0.1	0.6	22.7
95-99	5,900	3.5	16.1	6.0	2.3	0.2	0.5	25.1
Top 1 Percent	1,380	0.8	23.6	2.3	4.2	0.5	0.3	30.8
Top 0.1 Percent	140	0.1	24.2	1.1	5.6	0.4	0.2	31.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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.

Table T20-0033
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2017 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total		Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	22,690	28.0	#	-4.1	7.0	0.6	0.0	1.3	4.9
Second Quintile	18,380	22.7	#	0.9	6.7	0.9	0.0	1.0	9.4
Middle Quintile	17,230	21.2	#	4.8	7.7	1.2	0.0	0.8	14.5
Fourth Quintile	13,070	16.1	#	8.4	8.2	1.5	0.1	0.7	18.9
Top Quintile	9,090	11.2	#	14.9	6.1	2.7	1.1	0.5	25.3
All	81,150	100.0	#	8.9	7.0	1.9	0.5	0.7	18.9
Addendum									
80-90	5,240	6.5	#	11.3	8.1	1.9	0.1	0.6	21.9
90-95	2,130	2.6	#	12.7	7.4	2.3	0.5	0.5	23.4
95-99	1,440	1.8	#	15.1	5.7	2.8	1.3	0.5	25.2
Top 1 Percent	280	0.3	#	22.8	2.0	4.6	2.9	0.3	32.6
Top 0.1 Percent	30	0.0	#	23.7	0.9	6.2	2.3	0.2	33.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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.

Table T20-0033
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Income Percentile, 2017 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶	
Lowest Quintile	7,450	11.8	#	-8.9	7.1	0.5	0.0	1.0	-0.3
Second Quintile	8,530	13.5	#	-2.9	6.8	0.6	0.0	0.9	5.5
Middle Quintile	11,470	18.1	#	2.3	7.6	0.9	0.0	0.8	11.6
Fourth Quintile	15,700	24.8	#	6.5	8.4	1.2	0.0	0.7	16.7
Top Quintile	19,700	31.1	#	16.1	5.9	2.4	0.0	0.5	25.0
All	63,310	100.0	#	12.2	6.6	2.0	0.0	0.6	21.3
Addendum									
80-90	9,370	14.8	#	9.9	8.4	1.4	0.0	0.6	20.4
90-95	5,060	8.0	#	12.5	7.7	1.7	0.0	0.6	22.6
95-99	4,240	6.7	#	16.2	6.1	2.3	0.0	0.5	25.0
Top 1 Percent	1,030	1.6	#	23.8	2.4	4.0	0.1	0.3	30.6
Top 0.1 Percent	100	0.2	#	24.6	1.1	5.2	0.1	0.2	31.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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.

Table T20-0033
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Income Percentile, 2017 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶	
Lowest Quintile	6,670	29.2	#	-22.8	10.2	0.6	0.0	1.1	-11.0
Second Quintile	7,250	31.8	#	-7.9	10.2	0.6	0.0	1.0	3.9
Middle Quintile	5,050	22.2	#	1.5	9.3	0.8	0.0	0.8	12.3
Fourth Quintile	2,680	11.8	#	7.0	9.3	1.0	0.0	0.7	18.0
Top Quintile	1,120	4.9	#	15.5	5.9	2.8	0.0	0.5	24.7
All	22,810	100.0	#	1.6	8.8	1.2	0.0	0.8	12.4
Addendum									
80-90	720	3.2	#	10.6	8.6	1.3	0.0	0.6	21.2
90-95	260	1.1	#	13.6	6.7	1.5	0.0	0.6	22.4
95-99	110	0.5	#	17.6	5.4	1.8	0.1	0.5	25.4
Top 1 Percent	30	0.1	#	22.8	1.4	6.3	0.1	0.3	31.0
Top 0.1 Percent	0	0.0	#	22.2	0.5	8.3	0.1	0.3	31.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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.

Table T20-0033
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Income Percentile, 2017 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	10,730	20.6	-22.3	10.5	0.6	0.0	1.1	-10.1
Second Quintile	11,340	21.8	-7.5	10.5	0.7	0.0	1.0	4.7
Middle Quintile	10,550	20.3	1.8	9.9	0.8	0.0	0.8	13.3
Fourth Quintile	9,980	19.2	6.7	10.0	1.0	0.0	0.7	18.4
Top Quintile	9,240	17.7	17.3	6.4	2.2	0.0	0.5	26.4
All	52,070	100.0	10.2	8.0	1.6	0.0	0.6	20.5
Addendum								
80-90	4,710	9.0	10.6	9.4	1.2	0.0	0.6	21.8
90-95	2,300	4.4	13.8	8.3	1.5	0.0	0.6	24.1
95-99	1,780	3.4	18.4	6.3	1.8	0.0	0.5	27.0
Top 1 Percent	460	0.9	24.8	2.5	3.8	0.0	0.3	31.4
Top 0.1 Percent	50	0.1	24.3	1.2	5.5	0.0	0.3	31.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

- (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.

Table T20-0033
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile, 2017 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	7,170	17.8	-0.7	1.0	0.4	0.0	0.4	1.2
Second Quintile	9,920	24.6	-0.1	1.2	0.8	0.0	0.5	2.4
Middle Quintile	9,190	22.8	1.9	1.6	1.5	0.0	0.5	5.5
Fourth Quintile	7,310	18.1	6.0	2.5	2.1	0.1	0.5	11.2
Top Quintile	6,290	15.6	15.1	2.9	4.0	1.0	0.4	23.3
All	40,350	100.0	9.8	2.5	2.9	0.6	0.4	16.2
Addendum								
80-90	3,170	7.9	9.2	3.7	2.6	0.1	0.5	16.1
90-95	1,530	3.8	11.2	4.0	3.0	0.6	0.4	19.2
95-99	1,230	3.1	13.6	3.6	3.8	1.1	0.4	22.6
Top 1 Percent	360	0.9	21.8	1.4	5.4	1.7	0.3	30.5
Top 0.1 Percent	50	0.1	22.8	0.7	6.4	1.3	0.2	31.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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.