

Table T20-0037
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2019 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	45,510	26.1	-5.6	7.2	0.5	0.0	1.1	3.2
Second Quintile	38,660	22.1	-1.3	7.6	0.7	0.0	0.8	7.9
Middle Quintile	35,420	20.3	3.6	7.8	0.9	0.0	0.7	13.0
Fourth Quintile	29,260	16.8	6.9	8.2	1.1	0.0	0.6	16.8
Top Quintile	24,600	14.1	15.4	5.7	2.1	0.1	0.5	23.9
All	174,690	100.0	9.9	6.8	1.6	0.1	0.6	18.8
Addendum								
80-90	12,660	7.3	9.4	8.4	1.3	0.0	0.6	19.6
90-95	6,070	3.5	11.8	7.7	1.5	0.1	0.5	21.5
95-99	4,720	2.7	14.9	5.9	1.9	0.1	0.5	23.3
Top 1 Percent	1,160	0.7	23.3	2.2	3.3	0.3	0.3	29.4
Top 0.1 Percent	120	0.1	24.1	1.1	4.4	0.3	0.2	30.1

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% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

(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 T20-0037
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2019 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	37,530	21.5	-10.4	8.2	0.5	0.0	1.1	-0.7
Second Quintile	36,320	20.8	-2.8	7.7	0.6	0.0	0.8	6.3
Middle Quintile	35,680	20.4	2.6	7.9	0.8	0.0	0.7	12.0
Fourth Quintile	32,850	18.8	6.4	8.3	1.0	0.0	0.6	16.3
Top Quintile	31,070	17.8	15.2	5.8	2.1	0.1	0.5	23.6
All	174,690	100.0	9.9	6.8	1.6	0.1	0.6	18.8
Addendum								
80-90	15,940	9.1	9.5	8.3	1.2	0.0	0.6	19.6
90-95	7,710	4.4	11.7	7.6	1.5	0.0	0.5	21.3
95-99	6,040	3.5	14.5	5.9	1.9	0.1	0.5	22.9
Top 1 Percent	1,390	0.8	23.0	2.2	3.3	0.4	0.3	29.2
Top 0.1 Percent	140	0.1	24.0	1.1	4.4	0.3	0.2	30.0

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

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0037
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2019 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	22,850	27.3	# -4.1	7.3	0.5	0.0	1.3	4.9
Second Quintile	19,960	23.8	# 0.7	6.7	0.7	0.0	0.8	8.9
Middle Quintile	18,020	21.5	# 4.2	7.6	0.9	0.0	0.7	13.5
Fourth Quintile	13,160	15.7	# 7.7	8.0	1.2	0.0	0.6	17.6
Top Quintile	9,180	11.0	# 14.7	5.9	2.2	0.6	0.4	24.0
All	83,830	100.0	# 8.5	6.9	1.5	0.3	0.6	17.8
Addendum								
80-90	5,270	6.3	# 10.7	8.0	1.5	0.0	0.6	20.8
90-95	2,150	2.6	# 12.0	7.3	1.8	0.1	0.5	21.7
95-99	1,480	1.8	# 14.6	5.6	2.3	0.5	0.4	23.3
Top 1 Percent	270	0.3	# 23.2	1.9	3.7	2.2	0.3	31.2
Top 0.1 Percent	30	0.0	# 23.9	0.9	4.7	1.8	0.2	31.5

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

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0037
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2019 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	7,310	11.4	# -9.4	7.4	0.4	0.0	1.0	-0.6
Second Quintile	8,470	13.2	# -3.1	6.9	0.5	0.0	0.8	5.1
Middle Quintile	11,720	18.2	# 1.7	7.7	0.7	0.0	0.7	10.8
Fourth Quintile	16,220	25.2	# 5.7	8.3	0.9	0.0	0.6	15.5
Top Quintile	20,200	31.4	# 15.2	5.8	2.0	0.0	0.5	23.4
All	64,370	100.0	# 11.4	6.5	1.6	0.0	0.5	20.1
Addendum								
80-90	9,640	15.0	# 9.1	8.4	1.1	0.0	0.6	19.2
90-95	5,180	8.0	# 11.5	7.7	1.4	0.0	0.5	21.2
95-99	4,340	6.7	# 14.4	6.0	1.8	0.0	0.5	22.8
Top 1 Percent	1,040	1.6	# 23.0	2.3	3.1	0.1	0.3	28.9
Top 0.1 Percent	100	0.2	# 24.3	1.2	4.1	0.1	0.2	29.9

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% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0037
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2019 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	6,990	30.2	# -23.2	10.5	0.5	0.0	1.1	-11.3
Second Quintile	7,270	31.4	# -8.6	10.2	0.5	0.0	0.9	3.0
Middle Quintile	5,020	21.7	# 0.5	9.2	0.6	0.0	0.7	11.0
Fourth Quintile	2,710	11.7	# 6.1	9.2	0.8	0.0	0.6	16.8
Top Quintile	1,130	4.9	# 15.3	5.6	2.4	0.0	0.5	23.8
All	23,150	100.0	# 0.9	8.7	1.0	0.0	0.7	11.3
Addendum								
80-90	740	3.2	# 9.7	8.6	1.1	0.0	0.6	19.9
90-95	250	1.1	# 13.1	6.6	1.2	0.0	0.5	21.4
95-99	110	0.5	# 17.1	5.2	1.5	0.0	0.4	24.3
Top 1 Percent	30	0.1	# 23.1	1.4	5.2	0.0	0.3	29.9
Top 0.1 Percent	0	0.0	# 22.5	0.5	6.8	0.0	0.2	30.0

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% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0037
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Tax ⁶
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	11,280	21.4	-22.6	10.7	0.5	0.0	1.1	-10.4
Second Quintile	11,280	21.4	-8.1	10.4	0.5	0.0	0.9	3.8
Middle Quintile	10,560	20.0	0.9	9.9	0.6	0.0	0.7	12.1
Fourth Quintile	10,070	19.1	5.8	10.0	0.8	0.0	0.6	17.3
Top Quintile	9,280	17.6	16.4	6.2	1.8	0.0	0.5	24.9
All	52,690	100.0	9.4	7.9	1.3	0.0	0.6	19.2
Addendum								
80-90	4,700	8.9	9.8	9.4	1.0	0.0	0.6	20.7
90-95	2,330	4.4	12.6	8.3	1.2	0.0	0.5	22.6
95-99	1,780	3.4	16.4	6.2	1.5	0.0	0.5	24.5
Top 1 Percent	470	0.9	24.1	2.4	3.0	0.0	0.3	29.9
Top 0.1 Percent	50	0.1	24.2	1.3	4.3	0.0	0.3	30.0

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.

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

- (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 T20-0037
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2019 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	6,930	16.3	-0.8	1.1	0.4	0.0	0.4	1.1
Second Quintile	10,670	25.1	-0.1	1.2	0.7	0.0	0.5	2.3
Middle Quintile	9,820	23.1	1.9	1.7	1.2	0.0	0.5	5.2
Fourth Quintile	7,960	18.7	5.4	2.5	1.7	0.1	0.5	10.1
Top Quintile	6,730	15.8	14.5	2.9	3.1	0.6	0.3	21.5
All	42,590	100.0	9.5	2.5	2.3	0.3	0.4	15.0
Addendum								
80-90	3,410	8.0	8.4	3.8	2.0	0.0	0.4	14.7
90-95	1,630	3.8	10.4	4.0	2.4	0.1	0.4	17.2
95-99	1,330	3.1	12.4	3.6	3.1	0.4	0.4	19.8
Top 1 Percent	370	0.9	21.6	1.4	4.3	1.3	0.2	28.7
Top 0.1 Percent	50	0.1	23.0	0.7	5.0	1.0	0.2	29.9

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.

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