

Table T20-0039
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2020 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	45,770	26.0	-5.5	7.2	0.5	0.0	1.1	3.3
Second Quintile	38,940	22.1	-1.1	7.6	0.7	0.0	0.9	8.0
Middle Quintile	35,630	20.3	3.8	7.8	0.9	0.0	0.8	13.2
Fourth Quintile	29,510	16.8	7.0	8.2	1.1	0.0	0.7	16.9
Top Quintile	24,750	14.1	15.5	5.8	2.0	0.2	0.5	24.0
All	175,860	100.0	9.9	6.8	1.5	0.1	0.6	18.9
Addendum								
80-90	12,740	7.2	9.6	8.4	1.3	0.0	0.6	19.9
90-95	6,110	3.5	11.9	7.6	1.5	0.1	0.6	21.6
95-99	4,740	2.7	15.1	5.9	1.9	0.2	0.5	23.5
Top 1 Percent	1,160	0.7	23.5	2.2	3.2	0.3	0.3	29.6
Top 0.1 Percent	120	0.1	24.3	1.2	4.2	0.3	0.3	30.3

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 breaks are (in 2019 dollars): 20% \$25,800; 40% \$51,500; 60% \$92,700; 80% \$167,600; 90% \$246,000; 95% \$349,300; 99% \$831,200; 99.9% \$3,722,600.

(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 T20-0039
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2020 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	37,670	21.4	-10.3	8.2	0.5	0.0	1.2	-0.5
Second Quintile	36,670	20.9	-2.5	7.7	0.6	0.0	0.9	6.6
Middle Quintile	35,920	20.4	2.7	7.9	0.8	0.0	0.8	12.1
Fourth Quintile	33,180	18.9	6.5	8.3	1.0	0.0	0.7	16.5
Top Quintile	31,170	17.7	15.2	5.8	2.0	0.1	0.5	23.7
All	175,860	100.0	9.9	6.8	1.5	0.1	0.6	18.9
Addendum								
80-90	16,000	9.1	9.7	8.2	1.2	0.0	0.7	19.8
90-95	7,750	4.4	11.8	7.6	1.5	0.0	0.6	21.5
95-99	6,020	3.4	14.7	5.9	1.9	0.1	0.5	23.1
Top 1 Percent	1,400	0.8	23.1	2.3	3.2	0.4	0.4	29.3
Top 0.1 Percent	140	0.1	24.2	1.2	4.2	0.4	0.3	30.2

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% \$18,000; 40% \$35,100; 60% \$60,700; 80% \$102,500; 90% \$148,900; 95% \$209,300; 99% \$480,300; 99.9% \$2,160,300.

(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 T20-0039
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2020 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	22,900	27.2	# -4.1	7.4	0.5	0.0	1.3	5.0
Second Quintile	20,200	24.0	# 0.8	6.6	0.7	0.0	0.9	9.0
Middle Quintile	18,090	21.5	# 4.2	7.5	0.9	0.0	0.8	13.4
Fourth Quintile	13,350	15.8	# 7.8	7.9	1.2	0.0	0.7	17.7
Top Quintile	9,110	10.8	# 14.7	5.9	2.2	0.7	0.5	24.0
All	84,330	100.0	# 8.5	6.8	1.5	0.3	0.7	17.8
Addendum								
80-90	5,250	6.2	# 10.7	7.9	1.5	0.0	0.6	20.7
90-95	2,130	2.5	# 12.1	7.3	1.9	0.1	0.6	21.8
95-99	1,440	1.7	# 14.6	5.4	2.4	0.5	0.5	23.4
Top 1 Percent	290	0.3	# 23.3	2.0	3.5	2.3	0.3	31.5
Top 0.1 Percent	30	0.0	# 24.1	1.0	4.7	1.9	0.3	31.9

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% \$18,000; 40% \$35,100; 60% \$60,700; 80% \$102,500; 90% \$148,900; 95% \$209,300; 99% \$480,300; 99.9% \$2,160,300.

(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 T20-0039
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Income Percentile, 2020 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	11.3	# -9.3	7.5	0.4	0.0	1.1	-0.4
Second Quintile	8,520	13.2	# -2.9	6.9	0.5	0.0	0.9	5.4
Middle Quintile	11,850	18.3	# 1.9	7.7	0.7	0.0	0.8	11.0
Fourth Quintile	16,300	25.2	# 5.9	8.2	0.9	0.0	0.7	15.7
Top Quintile	20,370	31.4	# 15.2	5.9	1.9	0.0	0.5	23.5
All	64,790	100.0	# 11.5	6.5	1.6	0.0	0.6	20.2
Addendum								
80-90	9,730	15.0	# 9.3	8.3	1.1	0.0	0.7	19.4
90-95	5,230	8.1	# 11.7	7.7	1.4	0.0	0.6	21.3
95-99	4,360	6.7	# 14.7	6.0	1.8	0.0	0.5	23.0
Top 1 Percent	1,050	1.6	# 23.1	2.4	3.0	0.1	0.4	29.0
Top 0.1 Percent	100	0.2	# 24.5	1.3	3.9	0.1	0.3	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% \$18,000; 40% \$35,100; 60% \$60,700; 80% \$102,500; 90% \$148,900; 95% \$209,300; 99% \$480,300; 99.9% \$2,160,300.

(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 T20-0039
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2020 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	7,060	30.3	# -22.9	10.5	0.5	0.0	1.0	-10.9
Second Quintile	7,310	31.4	# -8.1	10.2	0.5	0.0	0.9	3.5
Middle Quintile	5,040	21.6	# 0.8	9.2	0.6	0.0	0.8	11.4
Fourth Quintile	2,740	11.8	# 6.3	9.2	0.8	0.0	0.7	17.0
Top Quintile	1,120	4.8	# 15.3	5.7	2.3	0.0	0.5	23.8
All	23,320	100.0	# 1.0	8.8	1.0	0.0	0.8	11.6
Addendum								
80-90	720	3.1	# 9.9	8.5	1.1	0.0	0.6	20.1
90-95	260	1.1	# 13.3	6.6	1.2	0.0	0.6	21.6
95-99	110	0.5	# 17.4	5.1	1.5	0.0	0.5	24.6
Top 1 Percent	30	0.1	# 23.3	1.5	5.0	0.1	0.3	30.1
Top 0.1 Percent	0	0.0	# 22.5	0.5	6.7	0.0	0.3	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 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% \$18,000; 40% \$35,100; 60% \$60,700; 80% \$102,500; 90% \$148,900; 95% \$209,300; 99% \$480,300; 99.9% \$2,160,300.

(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 T20-0039
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2020 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	11,450	21.6	-22.3	10.7	0.5	0.0	1.0	-10.0
Second Quintile	11,350	21.4	-7.6	10.4	0.5	0.0	0.9	4.3
Middle Quintile	10,610	20.0	1.1	9.9	0.6	0.0	0.8	12.4
Fourth Quintile	10,060	19.0	6.0	10.0	0.8	0.0	0.7	17.5
Top Quintile	9,400	17.7	16.4	6.3	1.7	0.0	0.5	25.0
All	53,100	100.0	9.5	8.0	1.3	0.0	0.7	19.3
Addendum								
80-90	4,760	9.0	9.9	9.4	1.0	0.0	0.7	20.9
90-95	2,350	4.4	12.7	8.2	1.2	0.0	0.6	22.7
95-99	1,820	3.4	16.6	6.2	1.4	0.0	0.6	24.8
Top 1 Percent	470	0.9	24.2	2.5	2.9	0.0	0.4	30.0
Top 0.1 Percent	50	0.1	24.4	1.3	4.1	0.0	0.3	30.2

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% \$18,000; 40% \$35,100; 60% \$60,700; 80% \$102,500; 90% \$148,900; 95% \$209,300; 99% \$480,300; 99.9% \$2,160,300.

- (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 T20-0039
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2020 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	6,910	15.8	-0.9	1.2	0.4	0.0	0.7	1.3
Second Quintile	10,920	25.0	-0.1	1.2	0.7	0.0	0.7	2.5
Middle Quintile	10,120	23.2	2.0	1.7	1.2	0.0	0.6	5.5
Fourth Quintile	8,300	19.0	5.6	2.6	1.7	0.1	0.6	10.4
Top Quintile	6,920	15.8	14.4	2.9	3.1	0.6	0.4	21.5
All	43,670	100.0	9.4	2.5	2.3	0.3	0.5	15.1
Addendum								
80-90	3,490	8.0	8.6	3.8	2.0	0.0	0.5	14.9
90-95	1,690	3.9	10.5	4.0	2.4	0.1	0.5	17.4
95-99	1,370	3.1	12.4	3.6	3.1	0.4	0.4	19.9
Top 1 Percent	370	0.9	21.7	1.4	4.2	1.4	0.3	28.9
Top 0.1 Percent	50	0.1	23.1	0.8	4.9	1.1	0.2	30.1

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 7/20/2018. For more information on TPC's baseline definitions, see:

[\(1\) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:](#)

(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% \$18,000; 40% \$35,100; 60% \$60,700; 80% \$102,500; 90% \$148,900; 95% \$209,300; 99% \$480,300; 99.9% \$2,160,300.

(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.