Table T20-0047
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[4]	Payroll Tax[5]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[6]
Lowest Quintile	26.2	3.7	-1.9	3.7	1.2	0.2	6.8	0.6
Second Quintile	21.9	8.2	-0.8	9.1	3.7	0.1	12.1	3.5
Middle Quintile	20.2	14.0	5.7	16.2	8.2	4.0	16.9	9.9
Fourth Quintile	16.9	20.9	15.1	25.3	15.0	4.3	22.4	18.7
Top Quintile	14.1	53.1	81.8	45.4	71.2	90.0	41.3	67.2
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	7.3	14.6	14.1	18.0	11.9	10.5	14.2	15.2
90-95	3.5	10.1	12.0	11.2	9.7	12.6	8.9	11.5
95-99	2.7	13.1	20.8	11.4	15.8	21.6	10.5	16.8
Top 1 Percent	0.7	15.3	34.9	4.9	33.8	45.3	7.7	23.7
Top 0.1 Percent	0.1	7.4	16.9	1.1	21.4	19.1	2.9	11.5

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

Table T20-0047
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[4]	Payroll Tax[5]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[6]
Lowest Quintile	21.8	2.9	-2.8	3.3	0.8	0.2	5.4	-0.1
Second Quintile	20.4	6.8	-1.7	7.7	2.6	0.1	10.8	2.3
Middle Quintile	20.3	12.5	3.8	14.5	6.2	0.8	16.0	8.1
Fourth Quintile	18.9	20.4	13.9	25.0	13.3	3.6	22.3	17.8
Top Quintile	17.9	57.3	86.7	49.2	76.3	94.0	45.1	71.7
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	9.2	15.7	15.4	19.1	12.6	3.0	15.4	16.3
90-95	4.4	11.1	13.3	12.3	10.7	8.7	10.0	12.6
95-99	3.5	14.4	22.0	12.6	17.6	24.2	11.6	18.0
Top 1 Percent	0.8	16.1	36.1	5.3	35.4	58.2	8.2	24.8
Top 0.1 Percent	0.1	7.7	17.6	1.2	22.2	23.5	3.0	12.0

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% $16,900; 40%

Table T20-0047
Share of Federal Taxes - Single Tax Units
By Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[4]	Payroll Tax[5]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[6]
Lowest Quintile	28.0	5.4	-2.5	5.4	1.7	0.2	10.3	1.4
Second Quintile	22.7	10.9	1.0	10.5	5.1	0.1	15.5	5.4
Middle Quintile	21.2	18.5	10.0	20.5	11.5	0.8	21.5	14.2
Fourth Quintile	16.1	23.4	22.0	27.3	19.0	3.6	22.8	23.3
Top Quintile	11.2	41.6	69.4	36.1	61.6	94.4	29.5	55.5
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	6.5	14.7	18.5	16.8	14.9	3.3	12.8	17.0
90-95	2.6	8.5	12.1	9.0	10.6	9.6	6.6	10.6
95-99	1.8	9.5	16.0	7.7	14.2	25.6	6.3	12.6
Top 1 Percent	0.3	8.9	22.8	2.6	22.0	55.9	3.8	15.3
Top 0.1 Percent	0.0	4.3	11.4	0.5	14.3	21.2	1.5	7.5

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 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 T20-0047
Share of Federal Taxes - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[4]	Payroll Tax[5]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[6]
Lowest Quintile	11.8	1.2	-0.9	1.3	0.3	0.0	2.0	0.0
Second Quintile	13.5	3.4	-0.8	3.5	1.0	0.1	5.5	0.9
Middle Quintile	18.1	8.4	1.6	9.8	3.6	0.6	11.6	4.6
Fourth Quintile	24.8	19.2	10.2	24.3	11.1	1.1	22.6	15.0
Top Quintile	31.1	67.9	89.9	60.9	83.3	93.2	58.0	79.5
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	14.8	17.1	14.0	21.9	12.3	0.5	18.2	16.4
90-95	8.0	13.1	13.5	15.4	11.5	0.8	12.9	13.8
95-99	6.7	18.0	23.9	16.5	20.4	12.6	15.8	21.1
Top 1 Percent	1.6	19.7	38.5	7.1	39.1	79.3	11.1	28.2
Top 0.1 Percent	0.2	8.8	17.9	1.5	22.9	43.1	3.8	12.9

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% $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 T20-0047

Share of Federal Taxes - Head of Household Tax Units

By Expanded Cash Income Percentile, 2017 [1]

Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[4]	Payroll Tax[5]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[6]
Lowest Quintile	29.2	9.0	n/a	10.3	4.0	0.0	12.5	-7.9
Second Quintile	31.8	21.6	n/a	25.0	11.1	0.0	28.1	6.8
Middle Quintile	22.2	25.5	n/a	26.9	16.0	0.0	25.3	25.4
Fourth Quintile	11.8	21.7	n/a	22.8	18.4	40.2	19.3	31.5
Top Quintile	4.9	22.2	n/a	14.8	50.4	59.7	14.7	44.2
All	100.0	100.0	n/a	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	3.2	8.8	n/a	8.7	9.7	3.9	7.1	15.1
90-95	1.1	4.3	n/a	3.3	5.2	1.9	3.2	7.8
95-99	0.5	3.1	n/a	1.9	4.5	16.5	2.0	6.3
Top 1 Percent	0.1	6.0	n/a	1.0	31.0	37.4	2.3	15.1
Top 0.1 Percent	0.0	4.1	n/a	0.2	27.7	18.1	1.3	10.4

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

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

n/a: Since the total individual income tax paid by head of households tax units is small in absolute value, the shares paid by each income class can be misleading and are therefore not shown in this analysis.

(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 T20-0047
Share of Federal Taxes - Tax Units with Children
By Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax[4]	Payroll Tax[5]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[6]
Lowest Quintile	20.6	3.0	-6.6	4.0	1.2	0.0	5.1	-1.5
Second Quintile	21.8	7.3	-5.4	9.5	3.0	0.0	11.7	1.7
Middle Quintile	20.3	12.5	2.3	15.4	6.1	0.0	16.1	8.2
Fourth Quintile	19.2	20.8	13.7	26.0	12.6	12.5	22.5	18.7
Top Quintile	17.7	56.5	96.1	44.9	76.7	70.2	44.3	72.8
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	9.0	15.2	15.9	17.9	11.4	1.4	14.6	16.3
90-95	4.4	10.7	14.5	11.0	10.0	0.6	9.6	12.6
95-99	3.4	13.9	25.1	10.8	15.4	25.6	11.3	18.3
Top 1 Percent	0.9	16.7	40.7	5.1	39.8	42.5	8.8	25.7
Top 0.1 Percent	0.1	7.8	18.7	1.2	26.7	25.6	3.3	12.0

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.
(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 T20-0047
Share of Federal Taxes - Elderly Tax Units
By Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Share of Total: Tax Units	Expanded Cash Income	Individual Income Tax[4]	Payroll Tax[5]	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax[6]
Lowest Quintile	17.8	2.6	-0.2	1.0	0.4	0.2	2.5	0.2
Second Quintile	24.6	8.2	-0.1	3.8	2.3	0.0	10.3	1.2
Middle Quintile	22.8	14.1	2.8	9.1	7.0	0.8	17.0	4.8
Fourth Quintile	18.1	19.5	11.8	19.7	14.2	3.5	23.0	13.4
Top Quintile	15.6	55.7	85.7	65.5	75.1	94.1	46.5	80.0
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum								
80-90	7.9	13.4	12.5	20.0	11.9	3.1	14.2	13.2
90-95	3.8	9.3	10.7	14.9	9.6	8.9	9.0	11.0
95-99	3.1	12.9	17.9	18.9	16.8	24.1	11.5	17.9
Top 1 Percent	0.9	20.1	44.6	11.7	36.8	57.9	11.8	37.8
Top 0.1 Percent	0.1	10.7	24.9	3.0	23.2	23.2	5.3	20.7

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

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

Notes: 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.