13-Nov-20

Shares of Federal Tax Liabilities for Households with Children, by Comprehensive Household Income Quintile, 1979-2017

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	81st - 90th Percentiles	91st - 95th Percentiles	96th - 99th Percentiles	Top 1%
Share of Total Federal Tax Liabilities (Percent)										
1979	2.9	10.7	19.3	26.3	40.7	100.0	14.5	7.8	9.7	8.7
1980	2.8	10.6	19.5	26.3	40.6	100.0	14.9	8.0	9.4	8.4
1981	3.0	10.9	19.7	27.2	39.0	100.0	15.0	7.6	8.5	7.9
1982	3.2	10.9	20.0	27.5	38.3	100.0	15.0	7.5	8.6	7.2
1983	3.4	10.6	18.7	26.1	40.9	100.0	14.9	7.6	8.9	9.6
1984	3.8	10.8	18.6	25.5	41.1	100.0	14.5	7.6	9.0	9.9
1985	3.5	11.0	18.7	25.9	40.5	100.0	14.8	8.0	8.7	8.9
1986	3.2	10.4	17.7	24.9	43.6	100.0	14.4	7.7	9.2	12.4
1987	2.6	9.6	17.3	24.8	45.4	100.0	14.5	8.2	10.4	12.2
1988	2.5	9.7	17.6	24.7	45.3	100.0	14.7	7.9	10.3	12.5
1989	2.4	9.2	17.4	24.7	46.0	100.0	14.4	8.4	10.5	12.8
1990	2.9	10.5	17.9	24.8	43.7	100.0	14.7	8.0	10.6	10.4
1991	2.7	9.9	17.3	24.5	45.3	100.0	15.1	8.6	10.3	11.3
1992	2.5	9.4	17.0	24.0	46.9	100.0	15.1	8.5	11.1	12.1
1993	2.4	9.0	16.3	23.4	48.7	100.0	14.6	8.4	11.7	13.9
1994	1.8	8.5	16.3	23.4	49.8	100.0	14.8	8.8	11.6	14.6
1995	1.5	8.5	15.4	22.3	52.1	100.0	14.8	8.5	12.1	16.7
1996	1.3	8.4	15.4	22.3	52.3	100.0	14.0	8.6	12.3	17.4
1997	1.4	8.4	15.1	21.6	53.3	100.0	13.8	8.6	13.0	17.9
1998	1.4	7.7	14.2	21.0	55.5	100.0	13.8	8.7	13.4	19.8
1999	1.4	7.4	13.7	20.0	57.4	100.0	13.7	8.7	13.3	21.6
2000	1.1	6.8	12.6	19.3	60.0	100.0	13.7	8.9	13.5	23.8
2001	1.1	6.9	13.0	20.1	58.8	100.0	14.7	9.5	13.5	21.1
2002	1.0	6.6	13.1	20.5	58.5	100.0	14.9	10.1	13.7	19.9
2003	1.0	6.1	12.6	20.4	59.8	100.0	14.3	10.0	14.1	21.3
2004	0.8	5.8	12.3	19.4	61.4	100.0	14.2	9.7	14.6	22.9
2005	0.8	5.6	11.9	19.0	62.5	100.0	13.5	9.4	15.6	24.1
2006	0.9	5.4	11.2	17.9	64.4	100.0	13.1	9.2	14.5	27.6
2007	0.7	6.0	11.1	17.8	64.2	100.0	12.8	8.7	14.5	28.1
2008	-0.9	4.6	10.7	18.6	66.7	100.0	14.3	10.4	15.9	28.0
2009	-1.5	4.4	11.2	20.0	65.7	100.0	15.6	10.9	16.3	22.9
2010	-1.4	4.2	10.5	18.4	68.0	100.0	14.7	10.5	15.7	27.2
2011	-1.3	4.4	10.7	18.6	67.3	100.0	14.9	10.3	16.6	25.4
2012	-1.1	4.1	10.0	17.9	69.0	100.0	13.8	9.9	16.6	28.7
2013	-0.7	4.5	10.4	18.0	67.4	100.0	13.9	10.2	15.8	27.5
2014	-0.6	4.4	10.4	17.6	68.0	100.0	13.6	9.6	16.0	28.8
2015	-0.7	4.5	9.9	17.3	68.8	100.0	13.2	9.9	16.2	29.5
2016	-0.6	4.8	10.5	17.9	67.2	100.0	13.8	10.2	17.0	26.2
2017	-0.7	4.8	10.4	17.9	67.5	100.0	13.8	10.3	16.4	27.0
Share of Individual Income Tax Liabilities (Percent)										
1979	-0.4	6.5	16.2	26.1	51.6	100.0	16.4	9.6	13.5	12.1
1980	-0.2	6.7	16.4	26.1	51.0	100.0	16.6	9.8	13.0	11.7
1981	0.1	7.1	16.7	26.8	49.3	100.0	16.7	9.4	11.8	11.4
1982	0.1	6.8	16.8	26.9	49.4	100.0	16.5	9.2	12.3	11.3
1983	0.1	6.4	15.3	25.0	53.2	100.0	16.2	9.2	12.5	15.3
1984	0.4	6.7	15.1	24.2	53.6	100.0	15.6	9.1	12.7	16.1
1985	0.2	6.7	15.1	24.7	53.3	100.0	16.2	9.9	12.5	14.7
1986	0.1	6.1	13.6	22.5	57.6	100.0	14.9	9.1	13.1	20.4
1987	-0.8	4.8	12.6	21.9	61.5	100.0	15.3	9.9	15.3	20.9
1988	-1.3	4.6	12.7	21.8	62.2	100.0	15.5	9.6	15.4	21.8
1989	-1.8	4.0	12.7	21.9	63.1	100.0	15.3	10.2	15.6	22.1
1990	-1.4	5.5	13.4	22.5	60.0	100.0	15.8	9.8	16.1	18.3
1991	-2.3	4.8	13.0	22.1	62.4	100.0	16.2	10.5	15.3	20.3
1992	-2.7	4.0	12.4	21.3	65.0	100.0	16.0	10.4	16.7	21.9
1993	-3.0	3.6	11.6	20.5	67.2	100.0	15.4	10.0	17.1	24.7
1994	-4.4	2.8	11.6	20.7	69.3	100.0	15.8	10.8	17.2	25.6
1995	-5.1	2.7	10.6	19.2	72.6	100.0	15.4	10.2	18.1	28.9
1996	-5.6	2.3	10.6	19.1	73.5	100.0	14.5	10.4	18.5	30.2
1997	-5.4	2.6	10.4	18.3	74.1	100.0	14.2	10.2	19.3	30.4
1998	-5.6	1.4	8.6	17.1	78.6	100.0	14.1	10.6	20.2	33.7
1999	-4.7	1.3	7.8	15.6	80.0	100.0	13.7	10.3	19.5	36.4
2000	-4.7	1.1	7.0	14.6	81.9	100.0	13.3	10.2	19.2	39.2
2001	-5.8	-0.4	6.3	15.3	84.7	100.0	14.8	11.5	20.7	37.6
2002	-6.8	-1.2	6.4	15.9	85.7	100.0	15.3	12.4	21.3	36.7
2003	-7.8	-3.5	4.8	15.1	91.4	100.0	14.8	12.8	23.4	40.4
2004	-7.3	-2.8	4.9	14.0	91.2	100.0	14.4	12.1	23.7	41.1
2005	-7.6	-3.1	4.5	13.7	92.6	100.0	13.6	11.7	25.4	41.9
2006	-7.1	-2.7	4.1	12.6	93.1	100.0	13.0	11.3	22.8	46.1
2007	-7.3	-1.9	4.4	12.5	92.4	100.0	12.5	10.5	22.4	47.0
2008	-13.1	-6.6	1.3	12.3	106.1	100.0	14.6	13.9	27.6	50.1
2009	-16.2	-8.6	1.6	14.0	109.2	100.0	17.1	15.0	29.4	47.7
2010	-14.3	-6.8	1.9	13.0	106.3	100.0	15.4	13.8	26.9	50.2
2011	-12.1	-4.5	4.0	14.4	98.1	100.0	15.9	13.2	26.6	42.5
2012	-10.3	-4.2	3.5	13.3	97.6	100.0	14.0	12.1	25.5	46.0
2013	-10.0	-3.6	3.8	13.2	96.6	100.0	14.0	12.3	24.1	46.3
2014	-9.3	-3.7	3.6	12.7	96.7	100.0	13.5	11.4	24.1	47.7
2015	-9.2	-3.0	3.6	12.5	96.2	100.0	13.0	11.5	24.0	47.6
2016	-9.5	-2.9	4.1	13.4	94.8	100.0	13.9	12.3	25.7	43.0
2017	-8.7	-2.5	4.1	13.1	94.0	100.0	13.4	12.1	23.9	44.6
Share of Payroll Tax Liabilities (Percent)										
1979	6.1	16.1	25.1	29.3	23.3	100.0	13.2	5.6	3.7	0.8
1980	6.0	15.9	24.9	29.1	24.1	100.0	13.6	5.6	4.0	1.0
1981	6.1	15.7	24.8	29.5	24.0	100.0	13.6	5.7	3.8	1.0
1982	5.8	15.2	24.2	29.4	25.1	100.0	13.8	5.9	4.2	1.2
1983	5.8	15.0	23.2	29.1	26.8	100.0	14.5	6.2	4.8	1.4
1984	6.1	14.9	23.1	28.5	27.2	100.0	14.3	6.4	5.0	1.4
1985	5.8	15.1	23.1	28.7	27.2	100.0	14.4	6.6	4.9	1.3
1986	5.7	14.8	23.0	29.0	27.4	100.0	14.7	6.5	4.9	1.3
1987	5.2	14.2	22.8	29.4	28.4	100.0	14.7	6.8	5.3	1.6
1988	5.4	14.4	23.1	29.0	28.0	100.0	14.7	6.6	5.3	1.4
1989	5.6	14.1	22.8	29.0	28.4	100.0	14.4	6.9	5.5	1.6
1990	5.9	15.0	22.6	28.2	28.1	100.0	14.5	6.7	5.4	1.5
1991	6.0	14.1	21.6	27.9	30.2	100.0	15.0	7.3	6.0	1.9
1992	6.0	13.8	21.6	27.8	30.6	100.0	15.3	7.3	6.4	1.7
1993	6.0	13.5	21.3	27.7	31.4	100.0	15.0	7.3	7.1	2.0
1994	5.7	13.2	21.0	27.4	32.5	100.0	15.1	7.5	7.0	2.9
1995	6.2	13.6	20.6	26.8	32.6	100.0	15.4	7.5	6.9	2.8
1996	6.3	13.8	20.8	27.2	31.7	100.0	14.6	7.5	6.8	2.9
1997	6.6	13.8	20.7	26.7	32.0	100.0	14.5	7.5	7.1	2.9
1998	6.9	13.7	20.4	26.5	32.4	100.0	14.6	7.5	7.2	3.1
1999	6.5	13.5	20.5	26.2	33.0	100.0	15.0	7.5	7.2	3.3
2000	6.6	13.1	19.7	26.0	34.5	100.0	15.2	7.9	7.6	3.7
2001	6.5	13.3	19.7	25.8	34.5	100.0	15.6	8.2	7.3	3.5
2002	6.6	12.9	19.2	25.7	35.3	100.0	15.6	8.7	7.6	3.4
2003	6.4	13.0	19.2	26.1	35.2	100.0	15.2	8.7	7.8	3.5
2004	6.3	12.6	19.3	25.8	35.9	100.0	15.6	8.7	8.1	3.5
2005	6.8	12.7	19.3	26.0	35.2	100.0	15.2	8.4	8.2	3.4
2006	7.0	12.8	19.0	25.5	35.5	100.0	15.2	8.4	8.0	3.8
2007	7.4	13.6	18.8	25.3	34.7	100.0	14.9	8.0	7.9	3.9
2008	7.1	12.7	18.4	25.2	36.3	100.0	15.4	8.8	8.3	3.9
2009	6.8	12.4	17.9	25.2	37.6	100.0	16.0	9.0	8.7	3.9
2010	6.9	12.2	17.7	24.7	38.2	100.0	16.1	9.2	8.8	4.1
2011	7.0	12.1	17.6	24.8	38.2	100.0	16.0	8.9	9.0	4.3
2012	6.8	12.2	17.5	25.1	38.2	100.0	15.6	8.9	9.2	4.6
2013	6.8	12.0	17.4	24.8	38.8	100.0	15.6	9.4	9.1	4.8
2014	6.7	12.2	18.0	24.6	38.3	100.0	15.6	8.8	9.3	4.6
2015	7.0	12.1	17.3	24.5	38.8	100.0	15.2	9.1	9.5	5.0
2016	7.0	12.3	17.7	24.3	38.5	100.0	15.2	9.2	9.6	4.5
2017	6.8	12.2	17.5	24.5	38.8	100.0	15.3	9.3	9.3	4.8
Share of Corporate Income Tax Liabilities (Percent)										
1979	3.4	8.4	13.2	18.6	55.8	100.0	12.2	8.1	14.1	21.5
1980	3.5	8.5	13.5	18.5	55.1	100.0	12.0	8.2	13.3	21.6
1981	3.6	8.6	13.5	18.7	54.6	100.0	12.0	7.4	12.0	23.3
1982	4.0	8.8	13.9	19.2	52.9	100.0	12.1	6.9	11.2	22.7
1983	3.5	8.4	12.6	17.8	56.4	100.0	11.4	7.0	11.9	26.1
1984	3.4	8.1	12.9	17.6	56.7	100.0	11.6	7.1	11.6	26.3
1985	3.3	8.5	13.0	18.0	55.9	100.0	11.2	7.6	11.8	25.3
1986	3.0	7.3	11.5	16.4	61.0	100.0	10.2	6.6	11.1	33.2
1987	3.0	7.7	12.5	18.1	57.0	100.0	11.2	7.6	13.1	25.1
1988	3.1	7.8	12.9	17.6	56.8	100.0	11.2	6.9	12.2	26.5
1989	3.1	7.4	12.2	16.9	58.5	100.0	11.1	7.5	12.1	27.9
1990	3.5	8.2	12.7	18.2	55.6	100.0	11.8	7.3	12.9	23.7
1991	3.6	7.7	12.4	17.3	56.8	100.0	11.5	7.7	12.1	25.5
1992	3.4	7.7	12.1	16.7	58.5	100.0	11.1	7.4	12.5	27.4
1993	3.2	7.3	11.3	16.1	60.1	100.0	10.8	7.6	12.7	28.1
1994	3.2	7.2	11.7	16.2	60.3	100.0	11.1	7.6	12.3	29.2
1995	3.1	7.0	10.9	15.5	62.2	100.0	10.6	6.9	12.5	32.2
1996	3.2	7.2	11.3	15.4	62.0	100.0	10.3	7.1	12.8	31.8
1997	3.1	6.8	10.8	14.9	63.5	100.0	10.1	7.4	13.1	32.9
1998	3.1	6.5	10.1	14.5	65.0	100.0	9.6	6.9	12.8	35.7
1999	2.8	6.4	9.7	13.8	66.6	100.0	9.5	6.9	12.8	37.4
2000	2.6	5.7	8.9	13.1	68.9	100.0	9.6	7.0	12.3	40.0
2001	2.7	5.8	8.7	12.7	68.7	100.0	9.0	6.7	11.8	41.2
2002	2.7	5.6	8.9	12.8	67.0	100.0	9.0	7.3	11.6	39.1
2003	2.4	5.3	8.2	12.0	70.9	100.0	8.8	6.8	12.1	43.2
2004	2.4	5.0	8.0	11.6	71.9	100.0	8.8	6.7	12.0	44.6
2005	2.4	4.9	8.1	12.0	71.6	100.0	8.4	6.4	13.0	43.7
2006	2.3	4.6	7.4	10.9	73.9	100.0	8.1	6.3	11.6	47.8
2007	2.4	5.0	7.4	10.9	73.2	100.0	7.9	5.8	11.2	48.4
2008	2.4	4.7	7.1	10.4	73.2	100.0	7.7	5.9	10.6	49.0
2009	2.5	4.9	7.4	11.9	71.3	100.0	8.4	6.3	10.9	45.6
2010	2.1	4.1	6.3	9.4	76.3	100.0	7.2	5.2	9.4	54.5
2011	2.2	4.3	6.8	10.1	74.8	100.0	7.9	5.9	10.5	50.4
2012	2	4.2	6.3	9.6	76.6	100.0	7.1	5.5	10.4	53.6
2013	2.1	4.2	6.8	10.3	74.6	100.0	8.2	6.2	11.6	48.8
2014	2.1	4.2	6.9	10	75.5	100.0	7.6	6	11.7	50.2
2015	2	4.1	6.4	9.7	76.6	100.0	7.4	6.3	11.1	51.8
2016	2.2	4.4	6.8	10.2	75.2	100.0	8	6.4	12.1	48.6
2017	2.1	4.3	6.8	10.3	74.9	100.0	8.1	6.5	12.1	48.2
Share of Federal Excise Tax Liabilities (Percent)										
1979	11.7	17.5	22.3	23.9	24.0	100.0	11.0	5.3	5.3	2.4
1980	11.9	17.4	22.2	23.3	24.1	100.0	10.8	5.3	5.3	2.7
1981	12.1	17.6	22.3	23.6	23.4	100.0	10.9	5.1	4.6	2.8
1982	12.7	17.5	22.6	23.9	22.5	100.0	10.8	4.9	4.5	2.3
1983	15.2	17.3	20.6	22.4	23.7	100.0	10.8	4.9	4.7	3.3
1984	16.1	16.9	20.1	21.7	24.5	100.0	10.5	5.1	5.2	3.8
1985	14.9	17.5	19.8	22.3	24.7	100.0	10.5	5.2	4.9	4.0
1986	13.7	17.2	20.5	22.2	25.8	100.0	11.1	5.5	5.3	3.9
1987	12.7	16.8	20.6	22.9	26.3	100.0	11.2	5.8	5.4	3.9
1988	12.4	17.3	21.1	22.5	26.2	100.0	11.6	5.7	5.4	3.5
1989	13.1	16.6	20.8	22.9	26.1	100.0	11.6	5.9	5.4	3.3
1990	13.9	17.3	20.5	22.3	25.5	100.0	11.1	5.5	5.8	3.1
1991	14.7	17.2	20.7	22.0	25.0	100.0	10.7	5.6	5.4	3.3
1992	14.5	17.5	20.1	22.1	25.4	100.0	11.0	5.6	5.6	3.2
1993	16.1	17.3	19.7	21.3	25.0	100.0	10.7	5.4	5.7	3.2
1994	15.5	17.0	19.9	21.8	25.2	100.0	10.8	5.9	5.4	3.0
1995	15.3	17.2	19.7	21.4	25.8	100.0	11.6	5.5	5.6	3.1
1996	16.2	18.8	19.8	20.8	23.9	100.0	10.5	5.5	5.1	2.8
1997	17.2	18.0	19.5	20.1	24.7	100.0	10.1	5.7	5.8	3.1
1998	16.6	18.0	19.8	20.5	24.7	100.0	10.7	5.5	5.4	3.0
1999	15.2	17.8	19.6	20.6	26.5	100.0	11.4	5.8	6.3	3.1
2000	14.1	16.8	19.0	21.3	28.4	100.0	12.2	6.5	6.4	3.3
2001	15.0	17.5	19.1	20.8	27.4	100.0	11.5	6.1	6.1	3.7
2002	16.1	17.3	19.5	21.0	25.7	100.0	10.9	6.2	5.7	3.0
2003	16.3	17.3	19.2	21.3	25.6	100.0	10.8	5.9	5.7	3.2
2004	14.2	17.0	19.3	21.6	27.6	100.0	11.7	6.2	6.2	3.6
2005	16.5	16.8	18.8	21.1	26.6	100.0	10.9	5.7	6.1	3.8
2006	17.7	16.9	18.6	20.1	26.5	100.0	10.6	5.8	5.9	4.2
2007	15.9	17.3	18.9	20.8	26.8	100.0	11.1	5.9	6.0	3.8
2008	16.4	17.0	18.5	19.7	28.1	100.0	11.1	6.3	6.1	4.6
2009	17.2	17.7	19.0	19.8	25.9	100.0	10.8	5.9	5.7	3.4
2010	18.1	17.5	18.6	18.6	26.9	100.0	10.6	5.8	5.8	4.8
2011	18.3	17.3	18.8	18.9	26.3	100.0	10.9	5.8	5.9	3.7
2012	17.4	17.4	18.5	19.2	27.2	100.0	10.7	5.9	6.2	4.4
2013	17.4	17.0	18.6	19.5	27.2	100.0	11.0	6.2	6.1	4.0
2014	15.6	16.9	19.4	20.3	27.6	100.0	11.5	6.1	6.1	3.9
2015	15.6	16.9	18.9	20.7	27.6	100.0	11.5	6.4	6.4	3.4
2016	15.5	17.1	18.7	20.5	28.1	100.0	11.5	6.4	6.6	3.6
2017	14.8	17.0	19.2	21.1	27.7	100.0	11.7	6.5	6.2	3.3

Source: Congressional Budget Office, https://www.cbo.gov/publication/56575

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income.

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.

Numbers in the data may not add up to totals because of rounding.