

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

Year	Share of Total Federal Tax Liabilities (Percent)					Share of Individual Income Tax Liabilities (Percent)					Share of Payroll Tax Liabilities (Percent)					Share of Corporate Income Tax Liabilities (Percent)					Share of Federal Excise Tax Liabilities (Percent)									
	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All	91st - 95th Percentile	96th - 99th Percentile	99th Percentile	Top 1%	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All	91st - 95th Percentile	96th - 99th Percentile	99th Percentile	Top 1%	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All	91st - 95th Percentile	96th - 99th Percentile	99th Percentile	Top 1%
1979	1.6	4.5	7.9	11.3	42.2	100.0	100.0	100.0	100.0	100.0	1.6	4.5	7.9	11.3	42.2	100.0	100.0	100.0	100.0	100.0	1.6	4.5	7.9	11.3	42.2	100.0	100.0	100.0	100.0	100.0
1980	1.2	3.6	7.4	12.6	25.1	100.0	100.0	100.0	100.0	100.0	1.2	3.6	7.4	12.6	25.1	100.0	100.0	100.0	100.0	100.0	1.2	3.6	7.4	12.6	25.1	100.0	100.0	100.0	100.0	100.0
1981	0.9	3.2	7.2	13.1	29.8	100.0	100.0	100.0	100.0	100.0	0.9	3.2	7.2	13.1	29.8	100.0	100.0	100.0	100.0	100.0	0.9	3.2	7.2	13.1	29.8	100.0	100.0	100.0	100.0	100.0
1982	0.7	2.9	7.0	13.5	29.8	100.0	100.0	100.0	100.0	100.0	0.7	2.9	7.0	13.5	29.8	100.0	100.0	100.0	100.0	100.0	0.7	2.9	7.0	13.5	29.8	100.0	100.0	100.0	100.0	100.0
1983	0.7	3.0	7.3	14.6	24.0	100.0	100.0	100.0	100.0	100.0	0.7	3.0	7.3	14.6	24.0	100.0	100.0	100.0	100.0	100.0	0.7	3.0	7.3	14.6	24.0	100.0	100.0	100.0	100.0	100.0
1984	0.7	3.0	7.3	14.9	24.0	100.0	100.0	100.0	100.0	100.0	0.7	3.0	7.3	14.9	24.0	100.0	100.0	100.0	100.0	100.0	0.7	3.0	7.3	14.9	24.0	100.0	100.0	100.0	100.0	100.0
1985	0.7	2.9	7.2	13.9	26.2	100.0	100.0	100.0	100.0	100.0	0.7	2.9	7.2	13.9	26.2	100.0	100.0	100.0	100.0	100.0	0.7	2.9	7.2	13.9	26.2	100.0	100.0	100.0	100.0	100.0
1986	0.6	2.9	7.0	13.7	24.9	100.0	100.0	100.0	100.0	100.0	0.6	2.9	7.0	13.7	24.9	100.0	100.0	100.0	100.0	100.0	0.6	2.9	7.0	13.7	24.9	100.0	100.0	100.0	100.0	100.0
1987	0.7	3.4	8.0	15.3	27.6	100.0	100.0	100.0	100.0	100.0	0.7	3.4	8.0	15.3	27.6	100.0	100.0	100.0	100.0	100.0	0.7	3.4	8.0	15.3	27.6	100.0	100.0	100.0	100.0	100.0
1988	0.7	3.5	8.5	14.6	22.6	100.0	100.0	100.0	100.0	100.0	0.7	3.5	8.5	14.6	22.6	100.0	100.0	100.0	100.0	100.0	0.7	3.5	8.5	14.6	22.6	100.0	100.0	100.0	100.0	100.0
1989	0.8	3.4	8.7	16.4	26.4	100.0	100.0	100.0	100.0	100.0	0.8	3.4	8.7	16.4	26.4	100.0	100.0	100.0	100.0	100.0	0.8	3.4	8.7	16.4	26.4	100.0	100.0	100.0	100.0	100.0
1990	0.8	3.4	8.7	15.7	23.3	100.0	100.0	100.0	100.0	100.0	0.8	3.4	8.7	15.7	23.3	100.0	100.0	100.0	100.0	100.0	0.8	3.4	8.7	15.7	23.3	100.0	100.0	100.0	100.0	100.0
1991	0.8	3.4	8.7	16.4	26.4	100.0	100.0	100.0	100.0	100.0	0.8	3.4	8.7	16.4	26.4	100.0	100.0	100.0	100.0	100.0	0.8	3.4	8.7	16.4	26.4	100.0	100.0	100.0	100.0	100.0
1992	0.7	3.3	8.4	16.0	23.4	100.0	100.0	100.0	100.0	100.0	0.7	3.3	8.4	16.0	23.4	100.0	100.0	100.0	100.0	100.0	0.7	3.3	8.4	16.0	23.4	100.0	100.0	100.0	100.0	100.0
1993	0.6	3.2	8.3	15.2	22.4	100.0	100.0	100.0	100.0	100.0	0.6	3.2	8.3	15.2	22.4	100.0	100.0	100.0	100.0	100.0	0.6	3.2	8.3	15.2	22.4	100.0	100.0	100.0	100.0	100.0
1994	0.6	3.2	8.6	14.7	22.5	100.0	100.0	100.0	100.0	100.0	0.6	3.2	8.6	14.7	22.5	100.0	100.0	100.0	100.0	100.0	0.6	3.2	8.6	14.7	22.5	100.0	100.0	100.0	100.0	100.0
1995	0.6	2.9	8.0	14.7	23.4	100.0	100.0	100.0	100.0	100.0	0.6	2.9	8.0	14.7	23.4	100.0	100.0	100.0	100.0	100.0	0.6	2.9	8.0	14.7	23.4	100.0	100.0	100.0	100.0	100.0
1996	0.5	2.3	6.7	13.7	26.5	100.0	100.0	100.0	100.0	100.0	0.5	2.3	6.7	13.7	26.5	100.0	100.0	100.0	100.0	100.0	0.5	2.3	6.7	13.7	26.5	100.0	100.0	100.0	100.0	100.0
1997	0.4	2.3	7.0	13.1	26.5	100.0	100.0	100.0	100.0	100.0	0.4	2.3	7.0	13.1	26.5	100.0	100.0	100.0	100.0	100.0	0.4	2.3	7.0	13.1	26.5	100.0	100.0	100.0	100.0	100.0
1998	0.6	2.5	7.2	13.8	25.7	100.0	100.0	100.0	100.0	100.0	0.6	2.5	7.2	13.8	25.7	100.0	100.0	100.0	100.0	100.0	0.6	2.5	7.2	13.8	25.7	100.0	100.0	100.0	100.0	100.0
1999	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0
2000	0.6	2.5	7.5	15.7	23.4	100.0	100.0	100.0	100.0	100.0	0.6	2.5	7.5	15.7	23.4	100.0	100.0	100.0	100.0	100.0	0.6	2.5	7.5	15.7	23.4	100.0	100.0	100.0	100.0	100.0
2001	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0
2002	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0	0.6	2.8	7.3	14.3	26.5	100.0	100.0	100.0	100.0	100.0
2003	0.6	2.5	7.2	15.1	24.3	100.0	100.0	100.0	100.0	100.0	0.6	2.5	7.2	15.1	24.3	100.0	100.0	100.0	100.0	100.0	0.6	2.5	7.2	15.1	24.3	100.0	100.0	100.0	100.0	100.0
2004	0.4	2.1	6.4	13.9	26.8	100.0	100.0	100.0	100.0	100.0	0.4	2.1	6.4	13.9	26.8	100.0	100.0	100.0	100.0	100.0	0.4	2.1	6.4	13.9	26.8	100.0	100.0	100.0	100.0	100.0
2005	0.4	2.0	6.0	13.0	28.3	100.0	100.0	100.0	100.0	100.0	0.4	2.0	6.0	13.0	28.3	100.0	100.0	100.0	100.0	100.0	0.4	2.0	6.0	13.0	28.3	100.0	100.0	100.0	100.0	100.0
2006	0.3	1.7	5.4	12.6	29.6	100.0	100.0	100.0	100.0	100.0	0.3	1.7	5.4	12.6	29.6	100.0	100.0	100.0	100.0	100.0	0.3	1.7	5.4	12.6	29.6	100.0	100.0	100.0	100.0	100.0
2007	0.1	0.9	3.0	14.1	29.8	100.0	100.0	100.0	100.0	100.0	0.1	0.9	3.0	14.1	29.8	100.0	100.0	100.0	100.0	100.0	0.1	0.9	3.0	14.1	29.8	100.0	100.0	100.0	100.0	100.0
2008	0.4	1.7	5.8	15.1	26.5	100.0	100.0	100.0	100.0	100.0	0.4	1.7	5.8	15.1	26.5	100.0	100.0	100.0	100.0	100.0	0.4	1.7	5.8	15.1	26.5	100.0	100.0	100.0	100.0	100.0
2009	0.3	1.5	5.4	14.5	27.2	100.0	100.0	100.0	100.0	100.0	0.3	1.5	5.4	14.5	27.2	100.0	100.0	100.0	100.0	100.0	0.3	1.5	5.4	14.5	27.2	100.0	100.0	100.0	100.0	100.0
2010	0.4	1.5	5.5	14.7	27.5	100.0	100.0	100.0	100.0	100.0	0.4	1.5	5.5	14.7	27.5	100.0	100.0	100.0	100.0	100.0	0.4	1.5	5.5	14.7	27.5	100.0	100.0	100.0	100.0	100.0
2011	0.3	1.4	4.8	13.1	30.0	100.0	100.0	100.0	100.0	100.0	0.3	1.4	4.8	13.1	30.0	100.0	100.0	100.0	100.0	100.0	0.3	1.4	4.8	13.1	30.0	100.0	100.0	100.0	100.0	100.0
2012	0.3	1.5	5.2	13.9	28.5	100.0	100.0	100.0	100.0	100.0	0.3	1.5	5.2	13.9	28.5	100.0	100.0	100.0	100.0	100.0	0.3	1.5	5.2	13.9	28.5	100.0	100.0	100.0	100.0	100.0
2013	0.3	1.4	4.7	13.2	30.0	100.0	100.0	100.0	100.0	100.0	0.3	1.4	4.7	13.2	30.0	100.0	100.0	100.0	100.0	100.0	0.3	1.4	4.7	13.2	30.0	100.0	100.0	100.0	100.0	100.0
2014	0.3	1.4	5.0	13.2	29.8	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.0	13.2	29.8	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.0	13.2	29.8	100.0	100.0	100.0	100.0	100.0
2015	0.3	1.4	5.0	13.7	29.2	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.0	13.7	29.2	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.0	13.7	29.2	100.0	100.0	100.0	100.0	100.0
2016	0.3	1.4	5.0	13.7	29.2	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.0	13.7	29.2	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.0	13.7	29.2	100.0	100.0	100.0	100.0	100.0
2017	0.3	1.4	5.2	13.9	29.9	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.2	13.9	29.9	100.0	100.0	100.0	100.0	100.0	0.3	1.4	5.2	13.9	29.9	100.0	100.0	100.0	100.0	100.0

Source: Congressional Budget Office, <https://www.cbo.gov/publications/46070>
 Note: 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, and employment income; rents, dividends and noninterest 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 Medicaid) and employee contributions to 401(k) retirement plans. Other sources of income include all-in-kind benefits (Medicare, Medicaid, employer-paid health insurance payments, child tax credit, earned income tax credit, and energy 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 number of people in the household. An individual consists of the people who share a housing unit, regardless of their relationship (Couples, or other, certain equal numbers of people). Households with negative income (business or investment losses larger than other income) are excluded from the lowest income category and are included in the bottom.
 Individual income taxes are attributed directly to households paying these taxes. Social insurance, or payroll, taxes are attributed to households paying these 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 to 100% because of rounding.