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Average Federal Tax Rates for Nonelderly Childless Households, by Comprehensive Household Income Quintile, 1979-2017

Table with 12 columns: Year, Lowest Quintile, Second Quintile, Middle Quintile, Fourth Quintile, Highest Quintile, All Quintiles, 91st-95th Percentiles, 95th-99th Percentiles, 99th-99th Percentiles, Top 1%, and Average Total Federal Tax Rate (percent). Rows list years from 1979 to 2017.

Average Individual Income Tax Rate (percent)

Table with 12 columns: Year, Lowest Quintile, Second Quintile, Middle Quintile, Fourth Quintile, Highest Quintile, All Quintiles, 91st-95th Percentiles, 95th-99th Percentiles, 99th-99th Percentiles, Top 1%, and Average Individual Income Tax Rate (percent). Rows list years from 1979 to 2017.

Average Payroll Tax Rate (percent)

Table with 12 columns: Year, Lowest Quintile, Second Quintile, Middle Quintile, Fourth Quintile, Highest Quintile, All Quintiles, 91st-95th Percentiles, 95th-99th Percentiles, 99th-99th Percentiles, Top 1%, and Average Payroll Tax Rate (percent). Rows list years from 1979 to 2017.

Average Corporate Income Tax Rate (percent)

Table with 12 columns: Year, Lowest Quintile, Second Quintile, Middle Quintile, Fourth Quintile, Highest Quintile, All Quintiles, 91st-95th Percentiles, 95th-99th Percentiles, 99th-99th Percentiles, Top 1%, and Average Corporate Income Tax Rate (percent). Rows list years from 1979 to 2017.

Average Excise Tax Rate (percent)

Table with 12 columns: Year, Lowest Quintile, Second Quintile, Middle Quintile, Fourth Quintile, Highest Quintile, All Quintiles, 91st-95th Percentiles, 95th-99th Percentiles, 99th-99th Percentiles, Top 1%, and Average Excise Tax Rate (percent). Rows list years from 1979 to 2017.

Source: Congressional Budget Office, https://www.cbo.gov/publication/56576

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. \* between .05 and 0.05 percent. Comprehensive household income equals gross cash income plus income from other sources. Proton cash income is the sum of wages, salaries, self-employment income, rents, benefits and nonrenewable mineral, dividends, realized capital gains, cash transfer payments, and retirement benefits plus taxes paid by business (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 interest benefits, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance.)

Income groups 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 relationship to the household.) Quintiles, if there are fewer than five groups, are defined by the number 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 Security tax, 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.